



Audit Committee Meeting

March 20, 2025 at 10:45 AM (EST)

University of New Hampshire

Memorial Union Building (MUB) Room 338

Durham

University System of New Hampshire

Meeting Book - Audit Committee Meeting

MEETING AGENDA - March 20, 2025 at 10:45am

I. Meeting Information

Physical location: University of New Hampshire,
Memorial Union Building (MUB) Room 338,
Durham, NH

Meeting URL: <https://unh.zoom.us/j/98945986788>

Call in: 1 301 715 8592

Meeting ID: 989 4598 6788

II. Audit Committee Members

Peter T. Paul, Chair

M. Jacqueline Eastwood, Vice Chair

Maureen A. Beauregard

Shawn N. Jasper

Mackenzie M. Murphy

The Governor (by Statute)

III. Call to Order

10:45-
10:50 am

IV. Approval of Consent Agenda Items

MOVED, that the Consent Agenda Items be
approved.

A. Approve Minutes of October 24, 2024 Meeting

1. AC 10-24-2024 DRAFT Minutes.pdf - 5

B. USNH Conflict of Interest Policies and Related Management Processes

1. Conflict of Interest Memo for Audit
Committee March 2025.pdf - 8

C. Enterprise Risk Management (ERM) update on Compliance

1. ERM update on Compliance summary
sheet and risk monitoring report.pdf - 10

D. Accept Internal Audit Reports Issued

1. UNH Human Subject Protocols
Compliance Audit Report.pdf - 14
2. UNH International Operations Audit
Report.pdf - 31

3. Confidential - KSC BHII Data Security
Review Report.pdf - 59

4. USNH Purchasing Card Audit Report.pdf -
74

10:50 -
11:20am

V. Items for Committee Consideration and Action

A. Accept External Auditors' FY24 Uniform
Guidance Audit Reports on USNH Federal
Expenditures (15 mins)

MOVED, on recommendation of the
Chancellor, that the University System of New
Hampshire Auditors' Reports
from CLA for the year ended June 30, 2024,
as required by Title 2 of the U.S. Code of
Federal Regulations Part 200, Uniform
Administrative Requirements, Cost Principles,
and Audit Requirements for Federal Awards
and Government Auditing Standards and
Related Information, be accepted.

1. FY24 Uniform Guidance Single Audit
Results Presentation.pdf - 97

2. FY24 Uniform Guidance Single Audit
motion sheet and report.pdf - 103

B. Approve appointment of CliftonLawsonAllen
(CLA) as external auditors and CLA's Fiscal Year
2025 audit plan covering USNH financial
statements and federal awards under Uniform
Guidance (15 mins)

MOVED, on recommendation of the
Chancellor, that CliftonLarsonAllen LLP be
confirmed as the external auditor for the
University System of New Hampshire to
provide audit services related to activities of
fiscal year ending June 30, 2025.

1. CLA FY25 Audit Plan Presentation.pdf -
171

2. CLA External auditors motion sheet.pdf -
187

3. CLA Statement of Work - Engagement
Letter.pdf - 190

11:20 am
-12:00 pm

VI. Items for Committee Consideration and
Discussion

A. Receive USNH Environmental Health and

Safety Council's 2024 Annual Report (15 mins)

1. EHS 2024 Annual Report Presentation.pdf
- 202
2. EHS 2024 Annual Report.pdf - 218

B. Receive Annual Report on Title IX Compliance
(20 mins)

1. Title IX Presentation 2025.pdf - 329
2. Title IX Report 2025.pdf - 343

C. Status of Outstanding Audit Issues (5 mins)

1. Status of outstanding audit issues and
summary sheet.pdf - 348

VII. Non-Public Session (if needed)

VIII. Other Business

- A. Chair or Committee comments
- B. Next scheduled meeting: June 26, 2025 at
Plymouth State University

IX. Adjourn



AUDIT COMMITTEE

OCTOBER 24, 2024

KEENE STATE COLLEGE
KEENE, NEW HAMPSHIRE

MEETING MINUTES

Draft for Approval

Committee members physically present: Chair Peter T. Paul, M. Jacqueline Eastwood, Shawn Jasper, Mackenzie Murphy, Maureen A. Beauregard

Other Trustees physically present: Sen. James Gray, Gregg Tewksbury, Catherine Provencher

Other participants participating in person: (USNH) Kara Bean, Ashish Jain, Christine Heise; (CLA) Andy Lee, Christina Dooley

I. Call to Order

At 12:32 p.m., Committee Chair Paul called the meeting to order. Chair Paul called the roll and noted the presence of a quorum sufficient for the conduct of business.

II. Approval of Consent Agenda Items

Chancellor Provencher joined the meeting to discuss the Workday Pre-implementation Assessment Report. She noted the enormity of the project and the impact on employees and resources. The project is slightly over budget but that is mostly due to inflation. A strategy for the system launch has been established. Chair Paul emphasized the importance of appropriate compensation and Trustee Eastwood emphasized the importance of communication. Chancellor Provencher noted that staff is being appropriately compensated and that the Communication and Marketing Executive Council has been working on consistent communication to staff and faculty.

Items on the consent agenda appear below. The committee duly approved the items.

- A. Minutes of June 27, 2024 Meeting
- B. FY24 Financial Statements and Audit Report/Comments for UNH Foundation
- C. Enterprise Risk Management (ERM) Update on Data Security
- D. Internal Audit Reports Issued
 - 1. USNH Workday Pre-implementation Assessment Report
 - 2. Confidential - USNH Vulnerability Management Audit Report
 - 3. USNH Construction Cost Process Review Report
 - 4. Confidential - USNH IT Asset Management Audit Report
 - 5. UNH Peter T. Paul College Data Security Review Report

III. Items for Committee Consideration and Action

A. Approve FY24 University System of New Hampshire Financial Statements

B. Review FY24 Audit Report and Comments from CLA

Christine Heise, Director, Controller and Financial Operations noted that the audit went well and there were no concerns.

She discussed the FY24 financial highlights including statements of revenues, expenses, and changes in net position, statements of net position, and statements of cash flows.

USNH had a positive operating margin of \$12M which can be attributed to an increase in auxiliary revenue primarily due to an increase in the number of students living on campus and an increase in state general appropriations which includes \$3M in one-time surplus support appropriations for KSC and PSU, offset by a decrease in net tuition and fees due to lower undergraduate enrollment and higher financial need and a decrease in grants and contracts revenue due to the ending of one-time FEMA/Covid relief funding related to the pandemic. Expenses were relatively flat as USNH was focused on containing costs through increased shared services, facilities restructure, and downsizing of operations.

There was an increase in market value of total endowments by \$76M over prior year due to market gains. Due primarily to investment market gains, there was an increase of UFR of \$7M over prior year. Negative cash flow occurred primarily due to increase in construction spend and investment in capital projects. USNH adopted GASB 100 (Accounting for Changes and Error Corrections – an amendment of GASB 62) effective for FY24 which did not impact the financial statements.

Chair Paul expressed his appreciation for the work of Ms. Heise and her team. Chancellor Provencher expressed her appreciation as well, noting the enormous amount of work that goes into producing quality financial statements, especially with the added workload related to the ERP implementation.

Andy Lee and Christina Dooley from CLA presented the audit review.

Ms. Dooley briefly reviewed the scope of services and the audit process. She stated that the USNH Financial Statement audit resulted in an unmodified opinion (“clean opinion”) on the financial statements and no material weaknesses or significant deficiencies were noted. Ms. Dooley noted her appreciation to the USNH Accounting Team. Mr. Lee and Ms. Dooley echoed Ms. Heise’s comments, noting that the audit went extremely well.

CLA concluded that management has a reasonable basis for significant judgements and estimates.

There were no new accounting standards to administer this year.

There were no disagreements with management and no consultations with other independent accountants. There was an uncorrected adjustment related to GASB 96 (similar to last year), which has been determined to be immaterial.

The Uniform Guidance Audit is in progress. The focus will be on Student Financial Assistance (SFA) Cluster and Every Student Succeeds Act (ESSA). Testing is underway and on track to be substantially complete by the end of the year. There are no findings to date.

Lastly, Mr. Lee and Ms. Dooley briefly discussed industry insights including labor shortages, turnover and retention, business succession and transition, and cybersecurity. CLA is holding a free higher education virtual conference in February.

There are several GASB standards that will be effective in the next one to two years, the most relevant of which is GASB 101 – Compensated Absences (effective December 31, 2024), relative to leave policies, accumulated leave liability and footnote disclosures.

The following motion was made by Trustee Jasper, duly seconded, discussed, and approved with no votes abstained or dissenting.

***VOTED**, on recommendation of the Chancellor, that the USNH Financial Statements for the fiscal year ended June 30, 2024 be approved and forwarded to the Board of Trustees with the following recommended action:*

***MOVED**, on recommendation of the Audit Committee, that the USNH Financial Statements for the fiscal year ended June 30, 2024 be accepted and forwarded to the Governor, the Legislative Fiscal Committee, and others as specified in state law RSA 187-A:22.*

IV. Items for Committee Consideration and Discussion

A. Status of Outstanding Audit Issues

Mr. Jain shared the status of significant open audit issues from the past internal audit reports. There has been a special focus on the remediation of old outstanding audit issues. Progress is being made.

In response to a question from Chair Paul regarding ways to reduce the number of open audit issues, Mr. Jain noted that he and his team are continually monitoring audits, setting up reminders, and offering assistance. He also noted that management does choose to accept some risks and his office reports high risk items to the Committee.

V. Other Business

Mr. Jain stated that agenda items for March include single audit, Environmental Health & Safety annual report, Title IX annual report, Workday implementation update, and outstanding audit issues.

VI. Adjournment

There being no further business, the meeting adjourned at 1:28 p.m.

-- End of Audit Committee Meeting Minutes --



March 13, 2025

TO: USNH Audit Committee Members

FROM: Chad Pimentel, General Counsel
Ashish Jain, Director of Internal Audit

SUBJECT: Report on Conflict of Interest Monitoring

The Audit Committee's Charter includes the responsibility to monitor USNH's conflict of interest policies and related procedures. This year's actions to administer policies that cover different groups associated with USNH are outlined below.

Board of Trustees – The General Counsel administers the disclosure process required by the Board of Trustees' Conflict of Interest Policy for Trustees. As amended by the Board in January 2023, the process requires trustees to disclose certain financial interests and requests that they identify potential "dual interests" as well. The General Counsel received and reviewed the disclosure forms, which did not identify any material financial conflicts of interest. Some potential dual interests were disclosed; however, none bore on any item of business that has come before the Board during the review period. Note that not all trustees have returned forms yet. The General Counsel will work with these trustees to ensure compliance and will supplement this memo if needed at the June 2025 Audit Committee meeting if issues are identified.

Executive Officers – The Trustee-approved policy that applied to Executive Officers (EOs) and Trustees was replaced in October 2012 with a Board policy applicable to employees, not exclusively EOs. It states in its entirety, "The Administrative Board shall adopt a policy and take such other steps as may be necessary or useful in the prevention and management of employee conflicts of interest." The General Counsel's office administers the annual disclosure process for all EOs. The EOs' disclosure form does not ask for specific details to be disclosed as the Trustees' form does; it only asks if (1) the EO is aware of any relationships between USNH and the EO or EO's family members that are prohibited conflicts as defined in policy, and (2) the EO or EO's family members received any gifts or loans from a USNH vendor or business partner.

Response by EOs this year was exemplary and no material issues were identified.

Employees – Some individual departments within the System and its institutions have developed (or are in the process of developing) conflict of interest disclosure and review processes. The disclosure form for faculty who perform grant-funded research was updated during the review period and is being integrated with the new enterprise software system with the goal of allowing faster review.

Institutional and Department-specific policies – The inventory of USNH conflict-of-interest policy and guidelines documents below lists the policies mentioned above and more than a dozen others relevant to specific institutions, groups of employees, or types of conflicts.

Inventory of USNH Conflict of Interest Policies and statements compiled as of June 2024

- Board of Trustees' Bylaws, Article VIII
- Board policy on COI – Trustees, BOT-III-I
- Board policy on COI – Employees, BOT-III-L
- System policy on COI – Executive Officers, USY-III-L
- System policy on Nepotism – all employees, USY-V-D-6
- System policy on COI – all employees, USY-V-D-7
- UNH policy on financial COI in research, UNH-VIII-E
- UNH policy on financial COI in research for US Public Health Service-funded projects, UNH-VIII-T
- Collective Bargaining Agreement with AAUP-UNH (Article 12, p. 9, CBA 2021-2024)
- Collective Bargaining Agreement with UNH Lecturers United – AAUP (Article 7.9, p.6, UNHLU-CBA)
- Collective Bargaining Agreement with UNH Law Faculty – NEA (Article 10, p. 15, UNH Law 2017-2020)
- USNH Financial Procedures, business officer's code of ethics, Procedure: 2-002
- USNH Financial Procedures, purchasing policy – ethical practices and COI, Procedure: 6-001, B.4
- KSC Purchasing Manual, COI and Code of Ethics, Purchasing Manual, Section 7.0
- KSC Financial Conflict of Interest in Research and Educational Activities, Policy Statement
- PSU Financial Conflict of Interest – PSU Faculty Handbook, Section 2.11 pages 70 – 74
- PSU Workload – Outside Employment, consulting, etc. PSU Faculty Handbook, Section 2.12 pages 74 – 76

UNIVERSITY SYSTEM OF NEW HAMPSHIRE
BOARD OF TRUSTEES

Audit Committee

Information Item
Supporting Materials Summary Sheet

University System of New Hampshire

To: Audit Committee

Re: ERM Update on Compliance– **For Information, No Action Required**

SUPPORTING MATERIALS (attached) – SUMMARY AND SALIENT INFORMATION

At the November 14, 2024 meeting, the Presidents Council reviewed a report on the risk mitigation efforts relating to Compliance. USNH General Council, Pimentel presented the ERM Monitoring Report for Compliance. Compliance is decentralized across the System due to lack of a central office or director overseeing compliance. System leadership needs to create a culture of compliance in a decentralized environment. Title IX remains a specific area of compliance risk with the 2024 Title IX rules enjoined by litigation that has resulted in our institutions having differences in policies and procedures. With a new federal administration, additional changes in the regulations are likely. The financial transparency regulations have been delayed but will require significant effort to achieve compliance. The new NH state law regarding free speech on campuses may present additional risks and will require review of campus policies before AY26.. The presented report is attached.

SUBMITTED AND APPROVED BY:

Catherine A. Provencher
Chancellor

Date Prepared: March 10, 2025

For the Meeting of: March 20, 2025

-- End of Summary Sheet --



ENTERPRISE RISK MANAGMENT

Risk Monitoring Report to the
Board of Trustees'

November 14, 2024

Process for Management of Enterprise Risks:

[Insert description of process(es) including (but not necessarily limited to): who is involved and how mitigation plans were developed; the nature and extent of ERM Champion and other staff involvement and Presidents' Council's oversight.]

Summary of the Mitigation Plans for Enterprise Risks (*Mitigation plan and progress comments columns are updated periodically. Other columns flow from the Annual ERM Report.*):

Risk Area	Accountable Office	Risk Description	ERM Champion	Likelihood	Impact	Management/ Mitigation Plan	Presidents' Council Assessment Comments
Compliance	Presidents	<ul style="list-style-type: none">Lack of central system compliance office/officer can lead to gaps in compliance management.	Chad Pimentel	Medium	Medium	Subject-matter groups (particularly TIX coordinators) have increased communication and cooperation which partially mitigates lack of central coordination.	

		<ul style="list-style-type: none"> • Litigation has led to Title IX regulations being unevenly implemented across the campuses. • Possible legislation could increase compliance obligations in operations. • Increased and unclear limitations on management of protests and outside events (legacy of last session's free speech bill). • New federal disclosure obligations require significant staff time to manage despite flat-to-reduced headcounts throughout the System, risking distraction from other areas. 				<p>UNH is preparing updated TIX policies for implementation once the injunction is lifted. TIX coordinators from all three campuses collaborated extensively on new policies, which should build foundation for cooperating if issues arise related to lack of commonality in current regulations.</p> <p>Ongoing monitoring of new bills filed at state and federal level.</p> <p>Government affairs team successfully pushed effective date of new requirements to August 2025, allowing time for thoughtful work. UNH already reviewing related policies as part of preparation for fall events; this work can be used in compliance review as well.</p> <p>Possibility that the disclosure program will be changed or eliminated by new administration. Work otherwise a significant call on limited resources.</p>	
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		<ul style="list-style-type: none"> • Turnover and staff limitations in grant management staff increases risk to institutional research operations. 				GCO working to update COI policies around research and move to system level. Internal Audit has identified areas for review and amelioration after multiple audits this past year.	
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University of New Hampshire
Human Subject Protocols Compliance Audit

Report Issued November 21, 2024

November 21, 2024

Dr. Elizabeth S. Chilton, President
University of New Hampshire
Durham, New Hampshire 03824

Dear President Chilton:

This letter conveys our report on the University of New Hampshire Human Subject Protocols Compliance audit.

As communicated in our engagement letter of May 8, 2024, the primary objective of the audit is to obtain reasonable assurance regarding the effectiveness of established internal controls governing the review, approval, and monitoring of human subjects in research, ensuring efficient compliance operations.

This report reflects our observations, which were discussed with members of UNH management, and their action plans in response to our recommendations. It is being distributed to the individuals listed below and will be presented to members of the Audit Committee of the University System of New Hampshire (USNH) at its next scheduled meeting. It is also available for review by external auditors of USNH.

We appreciated the full cooperation and assistance we received from Julie Simpson, Director of Research Integrity Services, UNH, and Melissa McGee, Assistant Director, Research Integrity Services, UNH, with whom Yasmin Clark, Internal Audit Manager, worked most closely as she conducted the fieldwork for this audit.

Please feel free to contact me with any comments, questions, or suggestions you may have.

Sincerely,



Ashish Jain
Director of Internal Audit

Distribution:

Karen Benincasa, Vice Chancellor for Financial Affairs and Treasurer, USNH
Louise Griffin, Associate Vice President and Chief Research Administration Officer, UNH
Cyndee Gruden, Interim Provost and Vice President for Academic Affairs, UNH
Marian McCord, Senior Vice Provost for Research, Economic Engagement and Outreach, UNH
Julie Simpson, Director of Research Integrity Services, UNH

I. Executive Summary

We performed an audit of the human subject protocols compliance for the University of New Hampshire (UNH). Based on the procedures performed, we noted that there are opportunities to enhance the human subject protocols and related procedures. We recommend creating standard naming conventions for the setup and system data entry of approved protocols to ensure consistency between Cayuse Sponsored Projects (SP) and Cayuse IRB/Human Ethics so that human subject protocols approval and activity can be linked to sponsored projects. A consistent naming convention will allow the University to establish and monitor that the use of human subjects was budgeted and approved by a federal sponsor. In addition, consistent use of the available system option within Cayuse SP to link an approved IRB protocol, will ensure the information is consistently added to the award. Once the standard naming convention is implemented and enforced by UNH Sponsored Program Administration (SPA) and UNH Research Integrity Services (RIS), monitoring reports can be generated to ensure compliance including monitoring training of individuals charged on the human subject grants, identification of projects approved by Institutional Review Board (IRB) without approved human subject activity in the award/proposal, and incentive payments charged on a grant without approval from IRB. Based on testing of a sample of human subject payments, we noted several gift card purchases that were given to human subjects that did not have an approved IRB protocol.

We noted that proper roles and responsibilities regarding the monitoring of gift cards given to human subjects are not documented. There are currently no monitoring controls in place to ensure actual incentive payments to human subjects match the IRB approved amounts. In addition, during a renewal of an IRB protocol, it should be ensured that all training certificates have been received and are valid for each researcher involved in the study.

Lastly, we noted that there is no dedicated general ledger account to charge incentive payments to human subjects. Charging incentive payments to multiple accounts complicates financial tracking and reconciliations. In addition to charging incentive payments to one dedicated general ledger, the inclusion of the approved IRB protocol number in the detailed business purpose description will provide a way for UNH to ensure all incentive payments have an approved IRB protocol in place.

II. Background

The Institutional Review Board at the University of New Hampshire is responsible for overseeing research involving human subjects to ensure that it complies with ethical standards and regulatory requirements for the protection of human subjects in research.

Purpose and Function

The primary purpose of the IRB at UNH is to protect the rights, welfare, and privacy of individuals participating in research. The board ensures that all research conducted under its purview adheres to ethical principles and regulatory requirements. This includes reviewing human subjects research protocols to ensure that they meet ethical standards and comply with federal regulations such as the Common Rule (45 CFR 46), as well as institutional policies.

UNH assumes responsibility for encouraging research activities to benefit the advancement of knowledge of human conditions. At the same time, UNH assumes responsibility for ensuring the conditions for protecting human subjects as required by the National Research Act, public Law

93-348 and implemented by U.S. Department of Health and Human Services (DHHS) Title 45 Code of Federal Regulations Part 46 (45 CFR 46), Protection of Human Subjects, as amended, and by other Federal agencies with appropriate jurisdiction. Additional requirements are imposed by the Food and Drug Administration (FDA) when Investigational New Drugs and Medical Devices are used in research.

At UNH, there is one IRB authorized under an Assurance approved by DHHS to review and to approve research involving human subjects. The IRB is a UNH standing committee responsible for protecting the rights and welfare of people who are the subjects of UNH research activities. UNH's policy on Use of Human Subjects in Research states: All UNH research activities proposing to involve human subjects must be reviewed and receive written, unconditional approval from the IRB before commencing. The IRB approves the use of human subjects in research activities sponsored by UNH; conducted by or under the direction of any employee, student, or agent of UNH in connection with his or her UNH responsibilities; conducted by or under the direction of any employee, student, or agent of UNH involving the use of any UNH property or facility; or, conducted by or involving any individual or institution working with UNH as part of a collaboration, subaward, or subcontract.

Research is defined as "A systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge" [45 CFR 46.102(l)].

Human subjects are defined as "living individuals about whom an investigator (whether professional or student) conducting research:

- (i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or
- (ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens." [45 CFR 46.102(e)(1)].

All research conducted by UNH agents, or by researchers of other institutions in collaboration with UNH agents, involving living humans as subjects, or samples or data obtained from living subjects, directly or indirectly, with or without the subjects' consent, must be approved in advance by the UNH IRB.

Review and approval by another IRB does not negate the requirement for review and approval by the UNH IRB (if another IRB shares jurisdiction over a study, the UNH IRB requires a copy of that IRB's determination or a reliance agreement).

Key Responsibilities

1. The IRB reviews all research protocols involving human subjects to assess the risk to participants and ensure that appropriate measures are in place to protect them.
2. The IRB ensures compliance with federal and state regulations, and institutional policies regarding human subjects research.
3. The IRB reviews and approves the informed consent process and documents, ensuring that participants are fully informed about the research and their rights unless this requirement is altered or waived.
4. The IRB is responsible for monitoring ongoing research to ensure continued compliance with approved protocols (as required by regulations) and addressing any issues that arise.

Per federal regulations, the IRB cannot approve the involvement of human subjects in a research study ex post facto. Conducting research with human subjects at UNH without IRB approval is a violation of UNH policy.

Federal Regulations

The primary set of federal regulations pertaining to the protection of human subjects in research is the Federal Policy (Common Rule) for the Protection of Human Subjects. Per its Assurance, UNH is required to comply with DHHS regulations 45 CFR 46. These regulations, promulgated in 1981 by the U.S. Public Health Service, consist of Subparts A, B, C, and D. Subpart A covers the duties of the IRB, requirements of an Assurance, required elements for informed consent, and other core aspects. The other Subparts cover research involving vulnerable populations: Pregnant women, human fetuses, and neonates involved in research (Subpart B), prisoners (Subpart C) and children (Subpart D). In 1991, sixteen other federal agencies and departments codified human subjects' protections regulations (Common Rule). Some federal agencies have regulations differing from DHHS Subparts B, C, and D protecting vulnerable populations. Revisions to the Common Rule went into effect in January 2019, however not all federal sponsoring agencies have signed onto the revised Common Rule.

The FDA has traditionally retained human subject protection regulations that vary from DHHS regulations. Research involving FDA regulated substances or devices falls under 21 CFR 50 for consent requirements and 21 CFR 56 for general IRB regulations. While the differences are not many, they are substantive. UNH does not currently conduct any human subjects research that is covered by the FDA regulations.

Statement of Principles

The Belmont Report: *Ethical Principles and Guidelines for the Protection of Human Subjects of Research* issued by the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research in 1979, is the basis for federal regulations. UNH regards these principles as the foundation for its program to protect the rights and welfare of human subjects in research.

Composition

Federal regulations require an IRB to have a minimum of five members with varying backgrounds to promote complete and adequate review of research activities commonly conducted at UNH (45 CFR 46.107). In addition to possessing the professional competence necessary to review specific research activities, the membership as a whole must include, at a minimum at least one member whose primary concerns are in scientific areas (such as a physician or scientist), at least one member whose primary concerns are in nonscientific areas (such as lawyer, ethicist, or a member of the clergy), and at least one member unaffiliated with the University and who is not part of the immediate family of a person who is affiliated with the University.

The IRB at UNH is composed of a diverse group of individuals, including faculty members from various disciplines, professionals with experience in research ethics, and community members. This diversity ensures that the board can review research from multiple perspectives and areas of expertise. There are currently 12 IRB members, comprised of 8 faculty members from various disciplines, one community member (non-USNH affiliated), and three UNH staff members.

Submission Process

All research studies involving human subjects must be submitted to the IRB for review and approval using Cayuse IRB/Human Ethics (HE). Researchers must submit the details of the study's objectives, methods, and plans for protecting human participants. Studies under the jurisdiction of the IRB must be directed by a UNH faculty or staff member, or student. Study applications are reviewed by the IRB on a first come, first served basis, and must be complete in order to qualify for review.

Review Process

An IRB Analyst conducts a pre-review of the protocol, and then assigns the protocol for review by one IRB member (Exempt level review), two IRB members (Expedited level review) or by the full IRB. There are three levels of IRB review at UNH: Exempt (per 45 CFR 46.104), Expedited (per 45 CFR 46.110), and Full Board. At UNH, the IRB, not the researcher, determines the review level. Studies determined to qualify for Exempt or Expedited review are reviewed upon receipt; studies determined to qualify for Full Board review that are received by the published deadline are placed on the agenda for review at the next scheduled IRB meeting. Applications received after the published deadline may be placed on the agenda for review at the next scheduled IRB meeting if it is determined there is adequate time for review.

Approval or Revision Process

The IRB either approves the research as proposed, requires modifications, or denies approval. Researchers must address any requested revisions before receiving final approval of the IRB protocol.

Studies will not be approved unless all of the following criteria are satisfied, unless specifically waived by the IRB and documented in writing in the study file (Exempt and Expedited reviews) or the meeting minutes (Full Board review) (§46.111):

- Risks to subjects are minimized,
- Risks to subjects are reasonable in relation to anticipated benefits,
- Selection of subjects is equitable,
- Informed consent is sought,
- Informed consent is appropriately documented, or elements appropriately waived,
- Where appropriate, the research plan makes adequate provision for monitoring the data collected to ensure the safety of subjects,
- Where appropriate, there are adequate provisions to protect the privacy of subjects and to maintain the confidentiality of data, and
- Appropriate safeguards have been included to protect vulnerable subjects.

Applications reviewed at the full board level and at the expedited level where the studies involve minors, physiological interventions, or novel methodologies or technologies/interventions (or for other reasons documented by an IRB reviewer) are approved for a term not to exceed 365 days from the date of initial IRB approval, with or without comments or contingencies. IRB approval for all other studies reviewed at the expedited level and those reviewed at the exempt level does not expire. The IRB approval period/term for a study is based on factors related to the level of risk posed by the research. These may include, but are not limited to, vulnerability of subjects, previously reported adverse events in related or similar research, and investigator/group experience with the subject population. In establishing the approval period/term, the IRB may also review and consider the researcher's history of research and the results of prior IRB reviews at UNH and other institutions.

Notification of Review

Researchers, research staff, and faculty advisors (where applicable) are notified in writing of the results of review. When the IRB requests modifications or tables studies, researchers are informed in writing of the reasons for the IRB's actions. When a study is approved, the researcher is notified of the following:

- Requirement to submit a progress report by the date at which the IRB has determined continuing review is required;
- Requirement to obtain approval of any changes to the study and consent form prior to initiation of the proposed changes;
- The protection of human subjects in the study is an ongoing process for which they hold primary responsibility. In receiving IRB approval for the study, they agree to conduct the study in accordance with the ethical principles and guidelines for the protection of human subjects in research, as described in the following documents: The Belmont Report; 45 CFR 46; and UNH's Federal wide Assurance, and
- Requirement to report to the IRB within one working day any serious or unexpected adverse events.

Continuing Review

Federal regulations [45 CFR 46.109(e)] require the IRB to conduct a review of each approved Full Board study at least once every 365 days. Further, the UNH IRB has decided to conduct a review of each approved Expedited level study when such a study involve minors, physiological interventions, or novel methodologies or technologies/interventions (or for other reasons documented by the IRB reviewer) [46.109(f)(1)]. The IRB may, at its discretion, require more frequent reviews. The IRB may determine it appropriate or prudent to conduct more frequent review to ensure adequate protection of the rights and welfare of research subjects. The IRB will document such a determination in the IRB meeting minutes or review documentation. In determining review frequency, the IRB may also consider the participation of vulnerable populations and other pertinent factors. The IRB's study approval letter to the researcher will specify the required study review frequency.

At UNH, continuing review is conducted at the same level at which the study was originally approved. For example, a study originally reviewed and approved at the Full Board level undergoes continuing review at the Full Board level. Exceptions to this procedure are those Full Board-approved studies that at the time of continuing review qualify for Expedited review per 45 CFR 46.110(8) & (9), or Full Board level or Expedited level research that has progressed to the point that involves (i) data analysis, including analysis of identifiable private information or biospecimens, or (ii) accessing follow-up clinical data from procedures that subject would undergo as part of clinical care [§46.109(f)(iii)]. To prompt timely review, RIS, on behalf of the IRB, sends to the researcher a notice via Cayuse IRB/Human Ethics 45 days prior to the study approval expiration date to submit a request via Cayuse IRB/Human Ethics to renew IRB approval, as well as reminder emails every 10 days thereafter until the IRB approval expiration date is either reached or extended. Via the renewal submission in Cayuse IRB/Human Ethics, the researcher must:

- Request an approval extension (for another 365 days) or report study closure,
- If closed, report the study closure date,
- Report the stage at which the research is currently,
- Report the minimum number of subjects the IRB approved for the study,
- Report the number of subjects involved to date,
- Report whether the IRB has approved any modifications to the study since the last annual continuing review,

- Report whether any subjects have withdrawn from the study and if so, the reason for their withdrawal, if known,
- Report any new/relevant information related to the study that may affect subjects, particularly associated with risk,
- Specify whether or not the research has been conducted in accordance with the procedures reviewed and approved by the IRB,
- Report whether any problems have emerged and/or serious unexpected adverse subject experiences have been observed, and
- Submit a brief paragraph summarizing the study and a copy of the current informed consent document(s) if subject recruitment is ongoing.

The renewal submission should be completed and returned to the IRB at least 15 days prior to the study approval expiration date. IRB Analysts review the completed renewal submission and reports and route them for Full Board or Expedited review, as appropriate. The IRB may request verification from sources other than the researcher that no material changes have occurred since the initial or previous continuing review if,

- (i) the study is complex, involving unusual levels or types of risk to the subjects,
- (ii) the researcher has failed previously to comply with the IRB's requirements or 45 CFR 46, or
- (iii) there exist reasons to have concerns about possible material changes occurring without IRB approval.

Continuing review must be substantive and meaningful. The IRB applies the same criteria for continuing approval as it does in the initial review (i.e., acceptable risks, potential benefits, informed consent, and safeguards for human subjects). The same rules for deferral and stipulation of revisions apply to continuing review as described above for initial review. During a continuing review, the IRB considers the information provided by the researcher on the renewal submission in Cayuse IRB/Human Ethics, the summary of the project, and the current informed consent document (if applicable), as well as any other requested information, to determine whether to extend approval for another 365 days (or any other stipulated time up to 365 days in length). As a product of their review, the IRB may request modifications to the consent form. For example, new findings that may relate to a subject's willingness to continue participation should be provided to the subject, and the subject offered the opportunity to withdraw or to continue by signing the revised consent document. As part of continuing review, the IRB has the authority to appoint one or more individuals (other than the researcher) to observe the consent process or the research, and to report any findings to the IRB.

The IRB shall appoint such an individual whenever the IRB determines (based on information available such as adverse event reports, deficiencies noted in the IRB files, media or scholarly reports of research activity) that monitoring is in the best interests of subjects. If a completed renewal submission is not received by the IRB prior to the study approval expiration date, the IRB notifies the researcher via Cayuse IRB/Human Ethics that approval of the study has expired and that:

- New subjects may not be enrolled, and all involvement of human subjects in the study must cease, until a completed renewal submission via Cayuse IRB/Human Ethics that is submitted within 24 hours is reviewed and approved by the IRB, and
- Continued research involving current enrollees will be considered and allowed only where the IRB Chair finds that it is in the best interests of the subjects already enrolled to do so.

If a completed renewal submission is not received within 24 hours of the study expiration date, the IRB will close the study file in Cayuse IRB/Human Ethics. Researchers who want to continue using human subjects in studies where the file is closed in Cayuse IRB/Human Ethics need to submit a new initial submission for the study via Cayuse IRB/Human Ethics (closed files cannot be reopened in Cayuse IRB/Human Ethics). Researchers must receive written IRB approval without contingencies before resuming involvement of subjects in their studies.

Modifications to Previously Approved Protocols

The IRB informs researchers that they cannot implement any changes to the study without prior IRB review and approval, except when necessary to eliminate apparent immediate hazards to subjects, via information included in approval letters, information and materials posted on the IRB webpage, and in training materials.

Researchers planning substantive changes in subject population, recruitment plans, advertising materials, consent requirements, research procedures, study instruments, study sites, or researchers or study personnel instrumental to the design or execution of the study, must submit a request to the IRB via Cayuse IRB/Human Ethics for approval of the modification(s) prior to implementing the modification(s).

Required information includes:

- Description of the proposed change(s),
- Description of the implications for the subjects,
- Revised consent documents if the change will affect subjects, and
- Explanation of why the change is needed (if the change is proposed by the sponsor or a national group) and provide the sponsor's formal notice of a change or revised study).

Requests for modifications to studies are reviewed at the initial review level (i.e., modifications to Full Board-approved studies are reviewed by the IRB at a convened meeting). If the IRB Chair determines that a requested modification to a Full Board study is minor in nature and thus can be reviewed at the Expedited level [45 CFR 46.110(b)(1)(ii)], the Chair may review and approve the requested modification. Minor modifications to Full Board studies may include, but are not limited to, addition of questions and/or instruments not presenting any additional risk to subjects, addition of subjects (in already-approved populations), or addition of research sites. Each revision to a research study should be incorporated into the study protocol to ensure that there is only one complete protocol in the file.

Training and Resources

UNH provides resources and training for researchers to help them understand the IRB process and comply with ethical standards. This includes workshops, online resources, and one-on-one consultations.

Reporting and Oversight

The IRB at UNH is responsible for maintaining detailed records of all reviewed protocols, decisions, and communications. The board also reports to federal and state agencies as required, ensuring transparency and accountability in its operations.

Confidentiality

The IRB maintains records of its activities, including records that document the review process, and research studies. IRB records and copies of research studies are confidential to the extent permitted by UNH policy, and local, state, and federal laws. However, these records are available for inspection and copying by the federal Office of Human Research Protections (OHRP), other federal or state government agencies, sponsors, or the UNH Institutional Official (IO) for the Human Subjects Protections Program in the course of carrying out their respective duties.

Collaboration with Other Institutions

When UNH researchers collaborate with researchers at other institutions or organizations external to UNH, under certain conditions the UNH IRB may serve as the IRB of record for those institutions or organizations, or the UNH IRB may cede review to another IRB. Either may be accomplished via the execution of an IRB Authorization Agreement (IAA) or via a reliance agreement executed via SMART IRB. UNH IRB staff work with UNH researchers wanting to set up such arrangements to determine whether the appropriate conditions exist, and whether the desired arrangements are appropriate for the study in question.

Use of External IRB

There are certain situations where the UNH IRB cannot review a research study involving human subjects due to its limited resources and expertise. In these circumstances only, UNH researchers must instead utilize the services of a qualified, accredited external IRB to be the IRB of record for these studies. The UNH IRB is not able to review the following types of research projects:

- Multi-site clinical trials.
- Studies involving drugs, agents, biologics, devices, or other products regulated by the FDA.
- Industry-initiated or industry-sponsored research

Use of Single IRB (sIRB)

The National Institutes of Health (NIH) sIRB Policy, effective January 25, 2018, applies to domestic sites of NIH funded studies where each site will conduct the same research protocol involving human subjects (that does not qualify for Exempt level review), whether supported by grants, cooperative agreements contracts or the NIH Intramural Research Program. It does not apply to foreign sites, career development (K), research training (T) fellowship awards (F), current awards, VA sites, or sites involving tribal nations.

All competing NIH grant applications (new, renewal, revision or re-submission) for multi-site studies with NIH receipt dates on or after January 25, 2018, must include a plan describing the use of a sIRB for the study.

The revised Common Rule regarding sIRBs, effective January 19, 2020, applies to all sites in the United States participating in a federally funded cooperative research study (involves more than one site). It does not apply to cooperative research for which more than sIRB review is required by law (including tribal law passed by the official governing body of an American Indian or Alaska Native tribe) or research for which any federal department of agency supporting or conducting the research determines and documents that the use of a single IRB is not appropriate.

Researchers who need to use a sIRB should contact the UNH IRB at least 6 weeks prior to grant application deadline to discuss options for IRB review of a multi-site or collaborative study. The UNH IRB will determine the appropriateness for UNH to serve as the IRB of record (for studies that do not involve clinical trials, products regulated by the FDA, or industry-initiated or sponsored research) or if UNH should cede review to an external IRB. If it is determined that an external IRB will serve as the IRB of record for all participating sites, the UNH IRB will provide the researcher with the appropriate letter of support to include with the grant proposal.

III. Scope

The audit focused on key controls in place surrounding the UNH human subjects' protocols compliance process to obtain reasonable assurance regarding the effectiveness of established internal controls governing the review, approval, and monitoring of human subjects in research, ensuring efficient compliance operations. The scope of the audit was from July 1, 2023, through May 30, 2024. We selected a sample of human subjects' protocols based on the type of review that was performed by the IRB from this period for testing.

In addition, we:

- Performed walkthroughs with the UNH STAR staff to understand the process over the identification of human subjects during Pre-Award.
- Conducted walkthroughs with the UNH IRB Analysts to understand the process over the review, approval, and monitoring of human subjects in research;
- Obtained and reviewed a sample of 10 approved human subjects' protocols to ensure that they are appropriately reviewed and approved;
- Obtained and reviewed supporting documentation for a sample of human subjects' protocols to ensure that all supporting documentation was obtained during the review of the human subject protocol, and are in compliance with Uniform Guidance requirements and review classification was in accordance with Uniform Guidance requirements;
- Obtained and reviewed Level 3 procurement card data from Wells Fargo to identify any gift card purchases that relate to human subject protocols and mapped these purchases to IRB protocols;
- Met with the UNH Associate Vice President & Chief Research Administration Officer and UNH IRB Analysts to confirm the results of the testing.

Due to data integrity concerns between the systems in place, certain assumptions were made by USNH Internal Audit during the testing performed. These assumptions were made when testing gift card payments on approved IRB protocols and if the use of gift cards was approved by the federal sponsor (if applicable).

IV. Report Structure

The three observations in Section V of this report outline internal control issues for management's attention and consideration. The order of the comments is based on their relative importance in terms of potential risk to USNH or foregone effectiveness if not addressed. The observations marked with an asterisk indicate the most significant items for management attention and resolution, which will be tracked for the USNH Audit Committee's monitoring until

resolved. The report contains recommendations that management has considered and incorporated into the management action plans indicated below. The one business process improvements in Section VI is strongly recommended but does not require a management action plan.

V. Observations

*** 1. Enhance the IRB Approval Protocols procedures**

- a) Projects involving human subject protocols are inconsistently tracked among various systems: Banner, Cayuse Sponsored Projects and Cayuse IRB/Human Ethics. We noted discrepancies in key fields such as project numbers, project names, and Principal Investigators (PIs) among these systems, as there are no standardized naming conventions for handling and entering awards involving human subject awards in Cayuse IRB/Human Ethics. Furthermore, there are no key fields established to ensure data relationship among various systems. Therefore, it is not always clear if the approved protocol in Cayuse IRB/Human Ethics is the same project as in Ellucian Banner Finance and Cayuse SP. There is a risk that the use of human subjects and the use of monetary incentives is not authorized by the sponsor and could result in unallowed cost and non-compliance with sponsor requirements.
 - i. Cayuse SP has limited one way functionality to allow the applicable Cayuse IRB/Human Ethics protocol to be linked, if the protocol has already been initiated by the researcher and has an assigned IRB protocol number in Human Ethics. The use of this feature is not mandated and is inconsistently used by the PI and UNH SPA. Not using this feature creates inconsistencies when reports are run to identify any federal projects that have human subjects in their research, as key fields are not included in the report.
 - ii. Three IRB protocols out of 10 did not include the required UNH Proposal or Award ID and the name of the proposal's Principal Investigator. The IRB protocol requestor provided incomplete information in the IRB protocol (internal UNH grant number, internal UNH Fund number, and/or name of the proposal's PI was missing). In addition, if the project has a federal sponsor, the federal project number is not required to be entered into Cayuse IRB/Human Ethics by the PI. Not providing complete information leads to missing key fields when reports are run to identify any federal projects that have human subjects in their research.
- b) The reporting capabilities out of Cayuse IRB/Human Ethics lack key functionalities, such as the ability to extract UNH Proposal or award ID numbers and the name of the proposal's Principal Investigator. The missing key fields make it difficult to generate accurate and comprehensive reports that could be used to reconcile approved IRB protocols to their respective federal awards in Cayuse SP. There is a risk that IRB protocols are not reconciled to ensure compliance and to ensure that the sponsor approved the use of human subjects within the sponsored project
- c) Furthermore, we selected 10 approved IRB protocols and noted the following:
 - i. For one protocol, the use of human subjects was not reported to the sponsor in either the proposal or subsequently in an amendment. The PI initiated an IRB approval for the use of human subjects in the research. There are currently no documented roles and responsibilities on who should verify if the use of human subjects was approved by the external sponsor. There is a risk that the human subject research may not be in the

- project scope, and any human subject charges can become unallowable cost.
- ii. One IRB protocol was approved without a budget for monetary incentives in the research proposal to the federal sponsor, as such, the use of monetary incentives to human subjects was not approved by the federal sponsor. There is a risk that the cost of monetary incentives may not be in the project scope, and any human subject charges can become unallowable cost.
- d) Institutional policies and federal regulations require that any research involving human subjects must be reviewed and approved by an IRB. Based on data analysis, we noted 69 gift card purchases totaling \$50,324 that were made without approved IRB protocols. Supporting documentation suggests that these gift cards were intended as incentive payments to human subjects. We noted that there currently is no control in place verifying that an approved IRB protocol is in place, when approving the expense by UNH STAR.
- i. Out of the \$50,324, gift card purchases totaling \$47,920 were charged to two projects which were conducted under fee-for-service contracts. We noted that UNH is acting on behalf of another education institution by sending and collecting survey data from human subjects. There was no language within the signed contract regarding the responsibilities and requirements for compliance with human subject requirements. Therefore, there is a risk that the University may be held liable for non-compliance related to the improper use of human subjects in research. We were unable to establish if the projects were approved by an IRB.
 - ii. One IRB protocol lacked an approval at UNH based on a fully executed reliance agreement with another higher education institution. For this protocol, two gift cards totaling \$115 were distributed to human subjects involved in the research. There are currently no monitoring controls in place to ensure any incentive payment to human subjects are made for projects with approved IRB protocol in place. The absence of an IRB protocol and reliance agreement could lead to non-compliance with institutional policies and federal regulations. This lack of oversight raises concerns about the ethical treatment of human subjects, including issues related to informed consent and proper documentation of participant compensation. It also exposes the institution to potential legal and regulatory risks.
 - iii. The remaining \$2,289 of gift card purchases were charged to four separate general ledger accounts (including one sponsored research project and three UNH Internal funds). No approved IRB protocols were noted for these projects. The lack of oversight raises concerns about the ethical treatment of human subjects, including issues related to informed consent and proper documentation of participant compensation. It also exposes the institution to potential legal and regulatory risks.

We recommend the following in regard to this observation:

1. *Work with the system administrator to enhance the integration between Cayuse SP and Cayuse Human Ethics systems to ensure accurate and consistent data mapping, including project and proposal numbers, project names, and PI details.*
2. *Enhance reporting capabilities of Cayuse Human Ethics and Cayuse Pre-Awards. Work with the system administrators to enhance the reporting functionalities in Cayuse Human Ethics, including the ability to add and track proposal and award identifiers.*
3. *Develop and implement procedures to ensure standard naming conventions regarding grant titles, award information, and grant PI are used when completing a new IRB protocol. Ensure any guidelines that are used by PIs will be updated accordingly.*
4. *Develop and implement roles and responsibilities regarding human subject protocols approval and monitoring including but not limited to: verification that approval from the*

external sponsor has been received regarding the involvement of human subjects in research studies, monetary incentives are budgeted and approved, reconciliation for payments against participants data (in case of large dollars in human subject payments); data security and storage plans are in line with USNH ET&S approved methods.

5. *Review existing research projects to identify and rectify any that lack IRB protocols or reliance agreements.*
6. *Update UNH SPA fee-for-service contracts to include language that IRB approval was obtained by the other party.*
7. *Provide training for staff on the updated processes and system functionalities to ensure proper use and adherence to new procedures.*
8. *Offer formal training for researchers and administrative staff on the importance of IRB protocols and reliance agreements, ensuring compliance with ethical and regulatory standards.*

Management Action Plan – Associate Vice President and Chief Research Administration Officer, UNH & Director of Research Integrity Services, UNH

1. There is currently a one-way integration between Cayuse SP and Cayuse Human Ethics in that Cayuse SP, on both the Proposal and Award forms, has a function that allows the applicable Human Ethics record to be linked. No such link is possible (yet) in Human Ethics, so RIS is reliant upon the information provided by the PI in the IRB application. According to Cayuse, it is part of future upgrades to enhance communication between the modules, but this is a Cayuse issue and not one that RIS staff can affect beyond advocating with Cayuse to improve communication among modules. UNH SPA will reinforce with the PI to link all IRB protocol # in Cayuse SP through the system. In addition, RIS will add to the Cayuse Human Ethics initial application (for those applications that have an external sponsor) a text field to include the full name of the research project (name of the project as noted in Cayuse SP) and federal project number. In addition, IRB Analysts will reinforce that the PI needs to provide the Cayuse Award/Proposal number and the name of the PI as noted on the proposal/award.
2. We will reach out to Cayuse to advocate this improvement. Until a resolution is possible, we will continue with our current business process and make the enhancement noted above.
3. RIS staff will update the existing procedures to include standard naming conventions that will be used by the PI when submitting a new protocol. The standard naming convention will be verified during the initial review of the IRB protocol.
4. We will develop and implement roles and responsibilities for the items mentioned in the above recommendations. RIS staff will add to the Cayuse Human Ethics initial application for those applications that indicate an external sponsor a question for the PI to certify that the sponsor has given approval for the involvement of human subjects in the research and where applicable, an incentive payment (e.g., by attachment of a copy of the sponsor-approved budget justification). If the payment of incentives is approved in the proposed budget and the proposed budget is accepted by the Sponsor, by definition it is approved by the Sponsor. SPA will check that incentive payments are included in the award budget.
5. SPA has a business process in place to verify with RIS that if the PI has identified human subject research in the proposal, SPA confirms with RIS that a protocol is in

place. Most federal agencies require that we provide the protocol number as part of the JIT process prior to award.

6. UNH SPA, when necessary, will add language to the fee for service contract regarding IRB approval for any research activities involving human participants on behalf of the sponsor.
7. RIS and SPA staff will be trained on new processes once they are in place and any guides will be updated to ensure PIs are aware of the changes.
8. UNH SPA and RIS will offer formal training on the importance of IRB protocols to PIs and their administrative staff.

This will be completed by June 30, 2025

2. Enhance monitoring of human subject payments

We noted the following exceptions regarding the IRB monitoring process:

- a) We noted two instances where the actual incentive payments made to human subjects did not match the individual amounts approved in the corresponding IRB protocols. UNH Policies require that all research involving human subjects adhere to their approved IRB protocols, including the administration of incentive payments. There are currently no monitoring controls in place to ensure actual incentive payments match the IRB approved amounts. There is a risk that the incentive payments may be considered unauthorized expenditures.
- b) We noted one, out of our sample of 10, approved IRB protocol that was originally initiated and approved in 2022, but modified and approved on June 20, 2024, where the training certificate for one researcher was missing and the training certificate for three additional researchers were older than 3 years after completion of the training. The IRB requires that the training certificate expires three years after completion for all researchers involved in the study. There are currently no monitoring controls in place to ensure that staff involved in the research are trained for IRB protocol modifications. There is a risk that researchers have not completed the mandatory training to conduct human subject related research and are not aware of the protocols and are not in compliance with UNH policies.

We recommend the following in regard to this observation:

1. *Document proper roles and responsibilities on who is responsible for the monitoring of the approved IRB protocols regarding gift card purchases.*
2. *Implement monitoring controls to ensure incentive payments to human subjects are in the designated amounts as approved by the IRB.*
3. *Ensure all training certificates have been received for all researchers involved in the study and are valid.*
4. *Provide training for staff on the updated processes and system functionalities to ensure proper use and adherence to new procedures.*

Management Action Plan – Associate Vice President and Chief Research Administration Officer, UNH & Director of Research Integrity Services, UNH

1. SPA will develop a business process with RIS to confirm amounts noted in the protocol vs amounts noted in the award.
2. SPA we will develop periodic analytics to look for any gift cards charged to the new general ledger to ensure all gift cards are charged on approved IRB protocols.
3. IRB Analysts will review training certificates for researchers at the time modifications are submitted to approved protocols to ensure that they are all present and current.
4. Training will be provided to SPA staff and IRB Analysts for #1 and 3.

This will be completed by June 30, 2025

3. Enhance tracking of payments to human subjects

We noted that there is currently no dedicated general ledger account to charge incentive payments to human subjects; therefore, incentives payments are charged to a wide range of accounts. There is a risk that human subject research may occur on unapproved projects, as the University cannot be able to identify projects which are not approved by IRB. The lack of a unique and dedicated account for gift card charges appears to be due to a gap in established guidelines or oversight regarding the categorization of these expenses. Charging gift cards to multiple accounts creates confusion and complicates financial tracking and reconciliation. It increases the risk of misallocation and errors in financial reporting. Furthermore, without a dedicated account for human subject payment transactions, including those related to IRB-approved research, there is a potential risk of non-compliance with institutional policies and grant requirements.

We recommend the following in regard to this observation:

1. *Establish a unique general ledger account specifically for incentive payments including gift cards to human research subjects.*
2. *Require the inclusion of the approved IRB protocol # (if applicable) in the detailed business purpose description of the gift card purchase.*
3. *Update the existing Guidance: Payment of Incentives/Compensation to Research Participants (Human Subjects) to include the use of the unique account and require the inclusion of the approved IRB protocol number in the detailed business purpose for incentive payments justification.*

Management Action Plan – Associate Vice President and Chief Research Administration Officer, UNH

1. We will be working with USNH Controllers office to create a unique general ledger, specifically for incentive payments for human subjects. This will be implemented in Workday.
2. Going forward, we will require the inclusion of the approved IRB protocol # in the business purpose of the gift card purchase for exception purchases using the P-Card. Purchases made through USHoP will require the inclusion of the approved IRB Protocol # in the business justification. UNH STAR staff are aware of this.

3. We will update the existing guidance to include the use of the unique general ledger account and require the inclusion of the approved IRB protocol number in the business purpose. This will be updated after Workday goes live. It cannot be done in Banner.

This will be completed by June 30, 2025.



University of New Hampshire
International Operations Audit

Report Issued October 25, 2024

October 25, 2024

Elizabeth S. Chilton, President
University of New Hampshire
Durham, New Hampshire 03824

Dear President Chilton:

This letter conveys our report on the University of New Hampshire International Operations Audit.

As communicated in our engagement letter dated February 9, 2024, the primary objective of this audit was to obtain reasonable assurance on the design and effectiveness of controls governing international activities, encompassing compliance, safety, and security for community members traveling abroad.

This report reflects our observations, which were discussed with members of UNH management, and their action plans in response to our recommendations. It is being distributed to the individuals listed below and will be presented to members of the Audit Committee of the University System of New Hampshire (USNH) at its next scheduled meeting. It is also available for review by external auditors of USNH.

We appreciated the full cooperation and assistance we received from Leonie Meijer, Director of Education Abroad, and Abe Schafermeyer, Director of the Office of International Students and Scholars with whom Tanna Curtin, Senior Internal Auditor, worked most closely as she conducted the fieldwork for this audit.

Please feel free to contact me with any comments, questions, or suggestions you may have.

Sincerely,



Ashish Jain
Director of Internal Audit

Distribution:

Karen Benincasa, Vice Chancellor for Financial Affairs and Treasurer, USNH
Wayne Jones, Provost & Vice President for Academic Affairs, UNH
Kate Ziemer, Senior Vice Provost for Academic Affairs, UNH

I. Executive Summary

We performed an audit of international operations for the University of New Hampshire. Based on the audit, we identified opportunities to enhance governance over international travel, study abroad programs, and international scholars and visitors.

We noted that the UNH International Travel Policy, last reviewed in 2015, should be updated and expanded, particularly concerning data security and emergency communications. Also, enforcement of the International Travel Policy is inconsistent, as some travelers fail to report their business travel in the International Travel Registry as required. We recommend clarifying roles and responsibilities related to managing and monitoring employees travelling abroad.

For study abroad programs, policy and protocol documentation should be enhanced and augmented to encompass program documentation, crisis response, review criteria, and approvals. Also, agreements with study abroad partners and exchange institutions should be approved by authorized officials with the appropriate signing authority.

Cohesive policies and protocols across UNH departments should be developed to address the needs of international students and scholars and to protect the interests of the university. Additionally, the reconciliation of UNH international student and scholar tracking and reporting systems to the U.S. Immigration and Customs Enforcement's reporting system, known as SEVIS, should be formalized and conducted regularly. The I-9 process should be enhanced to ensure that all employees' authorized work status is verified and up to date in the system of record.

We also recommend that formal procedures should be established and implemented to protect sensitive data. Software solutions containing sensitive data should be vetted by ET&S Cybersecurity.

Lastly, we noted that an orientation program is available and provided to all student travelers and international students and scholars, the completion of the orientation program should be formally tracked.

II. Background

Office of International Students and Scholars (OISS)

OISS provides immigration advising and support for the UNH international community. This can include exchange students, visiting faculty, researchers, and other scholars, as well as their families if they are also visiting. OISS works with HR to process I-9 Employment Eligibility forms for foreign employees. OISS facilitates the acceptance process for foreign nationals and the reporting processes for foreign students and scholars. OISS coordinates with Export Controls and departments that host and sponsor foreign visiting scholars and hires to provide guidance in the process.

In addition to the OISS Director, the staff of seven people includes: the Associate Director, who oversees the I-9 process; three immigration, academic, and scholar advisors; a Cultural Engagement Specialist; the Informational Technologist who provides support for OISS's Sunapsis system; and the SEVIS Coordinator (see below for more information on SEVIS).

We obtained the statistics in the table below from the UNH Global International Students and Scholars website (statistics were not available on the website for international visitors other than students).

International Students			
	Fall 2022	Spring 2023	Fall 2023 ¹
Graduate	350	387	469
Undergraduate	148	139	140
Total	498	526	609
Countries Represented	74	73	70

Sunapsis and SEVIS

As part of the international student and scholar approval and reporting processes, OISS uses the Sunapsis system to collect and maintain passport, visa, and other sensitive data from international students and scholars. Sunapsis was created by the University of Indiana specifically to track international students and scholars; the data in Sunapsis is maintained in an onsite server. OISS also has access to the U.S Department of Homeland Security's (DHS) Student and Exchange Visitor Information System (SEVIS) to report status of UNH foreign visitors who participate in education programs.

Federal requirements for hosting foreign nationals

UNH must comply with regulations set forth by the U.S. Department of State and DHS, including program sponsorship, monitoring, and reporting and recordkeeping requirements.

- Per Title 8, Chapter I, Subchapter B, Part 214, Subpart A of the Code of Federal Regulations (8 CFR 214.3), schools sponsoring nonimmigrant foreign students are required to nominate a Principal Designated School Official to oversee reporting of such students' program status in the Student and Exchange Visitor Information System (SEVIS).
- Title 22, Chapter I, Subchapter G, Part 62 of the CFR (22 CFR 62), requires sponsors of exchange visitors to appoint and maintain a Responsible Officer and Alternate Responsible Officers who ensure the accurate and timely reporting of exchange visitors to the Department of State and DHS in SEVIS or as otherwise requested by the Department of State. "Exchange visitors' participation in their exchange program must be *monitored* by employees of the sponsor. Sponsors must: (1) Ensure that the activities in which exchange visitors are engaged are consistent with the category and activity listed on their Forms DS-2019 (Certificate of Eligibility for Exchange Visitor Status (J-Nonimmigrant)); and (2) *Monitor* the physical location (site of activity), and the progress and welfare of exchange visitors to the extent appropriate for the category..." (emphasis added).
- 8 CFR 214.3 and 22 CFR 62 require foreign national student and scholar data be retained for three years following the completion or termination of the student's or

¹ As of this report, Spring 2024 statistics were not yet available.

scholar's program.

- Title 20, Chapter V, Part 665, (20 CFR 665), Subpart H defines the procedures for employers hiring H-1B employees.

Education Abroad

The Education Abroad office is charged with overseeing study abroad programs at UNH. In addition to the Director of Education Abroad/Away USA, the staff of seven includes the Senior Risk Management & Partnerships Coordinator, the Global Services Coordinator, the Global Enrollment Manager, and four Education Abroad Advisors/Program Managers.

PSU students can also participate in UNH study abroad programs; PSU students go through the same application and approval processes as UNH students with the Education Abroad office. KSC international programs operate independently from UNH and are not in the scope of this audit.

Study abroad programs include:

- 1) **Faculty-led programs.** These programs are organized, managed, and led by faculty who work with the Education Abroad office and the University Committee on Study Abroad (UCSA) to design international programs with the goal of giving students optimal international academic opportunities. The UCSA is an advisory committee that is responsible for approving these programs, and the college and faculty are responsible for all logistics, all elements, and mitigation of all risks related to these study abroad programs. Students apply to these programs directly through UNH. For the 2024 fiscal year, 17 faculty-led programs were offered.
- 2) **Partner programs.** The University coordinates and enters into agreements with providers who specialize in study abroad programs. These providers are responsible for logistics and all elements related to the study abroad programs. The Education Abroad office and the Senior Vice Provost of Academic Affairs (SVP) are responsible for vetting and approving the programs offered by the partner providers, which includes mitigating risks to UNH, and for entering into partner agreements to provide students with additional study abroad opportunities. Students are still enrolled at UNH but apply through the partner companies and attend the partners' programs. For FY2024, 143 programs were offered from 20 partners.
- 3) **Exchange programs.** The University has established exchange agreements with international "sister" institutions. UNH students participating in these programs are registered with UNH but attend classes at a host institution with which UNH has established Memoranda of Understanding (MOUs). This is a more independent experience for students, as there is no oversight by UNH or another provider, only the host university. For student participation in these programs, it's expected that the student takes on most of the risks involved in studying abroad. The Education Abroad office and the SVP are responsible for vetting the exchange institutions and ensuring risks to UNH are mitigated. As part of these agreements, UNH also hosts international students from these exchange institutions. These international students fall under the purview of the Office of International Students and Scholars, described below. For FY2024, 15 exchange programs were offered.
- 4) **Other International Experience (OIE).** OIE does not fall into the other three categories; it is an "UNH experience abroad" that generally does not involve taking formal classes for credit. Examples include conferences and international volunteer experiences.

The data in the following tables is based on information provided by the Education Abroad office as of March 29, 2024, for travel from Fall 2022 through Spring 2024.

Student Participation						
Program Type	Fall 2022	Spring 2023	Summer 2023	Fall 2023	Spring 2024	Total
Faculty-led	18	46	91	32	141	328
Partner	40	212	25	36	215	528
Exchange	3	12	0	3	13	31
OIE	N/A ²	55	35	27	63	180
Total	61	325	151	98	432	1,067

Education Abroad Data Management Systems

Via-TRM is a vendor managed cloud-based platform geared toward university global engagement. -Via-TRM is used for student advising, processing and tracking of study away applications including the forms required of students, and communication among the Education Abroad Office staff and students. Forms include waivers, course planning forms, health forms, and expense forms. Passport, health, and other sensitive data is collected and stored in the system. Users are assigned different roles with certain levels of responsibility and access. Global Enrollments Management team members and the Director are Super Users; Super Users have full access to the platform and can add or delete access. Education Abroad advisors, student workers (work study program), and select staff in the Registrar's and Financial Aid offices are Power Users; Power Users can make updates, process application, approve forms, etc. Faculty program leaders are Occasional Users and have read-only access to information pertaining to only the students attending their specific program.

The University employs a third party, International SOS, to manage the International Travel Registry and to provide global emergency services. Per the UNH International Travel Policy, "in accordance with FERPA, information contained in the International Travel Registry is confidential and access is limited to the purposes contained in the statute and regulations."

University Committee on Study Abroad (UCSA)

The UCSA consists of a representative of each of the six UNH Colleges (CEPS, CHHS, COLA, COLSA, PAUL, CPS) and PSU (KSC does not participate in UNH's study abroad programs). UCSA responsibilities are to:

- 1) Consider, recommend, and periodically review for efficacy Education Abroad policies and procedures.
- 2) Evaluate, approve, and periodically review all USNH faculty-led Education Abroad programs.
- 3) Advise those who hope to develop new programs.
- 4) Serve as an advisory board on university-wide issues related to Education Abroad and other UNH-related international experiences.

The Education Abroad office has been working closely with the UCSA to improve the governance and processes around the faculty-led programs. This work is ongoing.

² Education Abroad began overseeing OIE and processing through Via-TRM as of Spring 2023

UNH International Travel Policy

The International Travel Policy applies to all faculty, staff and students traveling outside of the United States of America, including travel to offshore United States territories and possessions, on university-related activities, which may comprise but are not limited to study, research, internships, service, conferences, presentations, teaching, performances or athletic competitions.

The UNH International Travel Registry is a database for maintaining critical travel information for faculty, staff, and students traveling abroad on university-related activities. The UNH International Travel Registry is the official and authoritative source of traveler information that forms the basis for the University's emergency response protocols and communications strategy (e.g. alerts, warnings, evacuation notices) when responding to an emergency or critical incident abroad.

All faculty, staff, and students traveling abroad for university-related purposes shall register their international travel in the UNH International Travel Registry and shall update the Travel Registry as additional information becomes available or changes occur throughout the duration of the trip. Completing the International Travel Registry process ensures enrollment of UNH travelers in the UNH International Travel Assistance & Insurance Program. Without registration, UNH travelers are not insured for any emergency assistance services. All students participating in any and all study abroad programs who fail to sign up for and complete the International Travel Registry according to their program's deadline will not be registered for Study Abroad and thus will not receive academic credit and will not be eligible for financial aid (if applicable).

UNH International Travel Risk Review Policy

To minimize health hazards and safety risks, UNH established the International Travel Risk Review Committee (ITRRC) to evaluate UNH-sponsored education abroad activities when a significant health or safety concern is raised and to decide whether to suspend that activity.

UNH policy prohibits student travel and activities, undergraduate and graduate, in countries and areas that the U.S. Department of State rates as Level 3: Reconsider Travel or Level 4: Do Not Travel. There may be instances when an individual UNH student or a UNH-sponsored group considers that there is a compelling educational interest to conducting an activity in a Level 3 or Level 4 country or area and that it is possible to mitigate the risks. In these cases, an individual student or unit may petition to the TRRC for prior approval.

The ITRRC evaluates student travel and education abroad activities when a significant health or safety concern is raised and decides whether to suspend that international activity. ITRRC may decide to suspend an education abroad activity before a program starts or while it is in progress.

International Data Privacy Regulations

The General Data Protection Regulation (GDPR), effective May 2018, is a European Union (EU) regulation on information privacy in the EU. The GDPR is a component of EU privacy law and human rights law. It also governs the transfer of personal data outside the EU. The GDPR's goals are to enhance individuals' control and rights over their personal information and to simplify the regulations for international business. The regulation became a model for many other laws in countries around the world, including in Turkey, Mauritius, Chile, Japan, Brazil, South Korea, South Africa, Argentina, and Kenya. After leaving the EU the United Kingdom enacted its UK Data Protection Act, identical to the GDPR.

USNH Cybersecurity Tips for International Travel

This resource provides advice on data security before and during international travel. The guidance is general and refers the reader to the U.S. Department of State travel information page for locations with a higher data security risk.

III. Scope

The audit focused on key controls surrounding international operations processes to obtain reasonable assurance on the design and effectiveness of controls governing international activities, encompassing compliance, safety, and security for community members traveling abroad and for foreign visitors, exchange participants, and employees. The scope of the audit was from January 1, 2023, through April 30, 2024. We performed the following procedures:

- Reviewed applicable policies
- Researched applicable regulations
- Performed walkthroughs with Education Abroad office and OISS staff to understand travel abroad and international student/scholar processes
- Performed walkthroughs with OISS staff to understand the I-9 process for foreign hires
- Inquired with Cybersecurity GRC regarding system reviews and approval of system use
- Obtained and reviewed a sample international students and scholars to determine whether they were appropriately tracked in Sunapsis and reported in SEVIS
- Obtained the list of students that participated in Education Abroad programs and obtained the International Travel Registry travel tracker
 - Reviewed these documents to determine whether all student travel was registered in the travel tracker
- Obtained and reviewed a sample of Education Abroad programs to determine whether risks are properly mitigated and whether program details are clearly documented
- Obtained and reviewed a sample of Level 3 travel petitions to determine whether the ITRRC reviewed and approved
- Reviewed Education Abroad and OISS orientation materials, and
- Met with the UNH Senior Vice Provost for Academic Affairs to confirm the results of the testing.

The following procedures were not included in the scope of this audit:

- Testing over hiring processes, to include I-9 processes and hiring of affiliated faculty and staff
- Testing over Italian operations of the UNH in Italy program
- Testing over international Italian bank account transactions, and
- Testing over any Education Abroad programs or other international operations that have not been disclosed by management.

IV. Report Structure

The nine observations in Section V of this report outline internal control issues for management's attention and consideration. The order of the comments is based on their relative

importance in terms of potential risk to USNH or foregone effectiveness if not addressed. The observations marked with an asterisk indicate the most significant items for management attention and resolution, which will be tracked for the USNH Audit Committee's monitoring until resolved. The report contains recommendations that management has considered and incorporated into the management action plans indicated below. The two business process improvement observations in Section VI are strongly recommended, but do not require a management action plan.

V. Observations

***1. Update UNH International Travel Policy**

Our review noted the following observations related to the UNH International Travel Policy and the related International Travel Registry:

- a) Management does not monitor and consistently enforce the International Travel Policy. Per the UNH International Travel Policy all faculty, staff, and students traveling abroad for university-related purposes shall register their international travel in the UNH International Travel Registry and shall update the Travel Registry as additional information becomes available or changes occur throughout the duration of the trip. However, based on our discussions with the Education Abroad office many faculty and staff do not follow the policy and do not register their international itinerary in the International Travel Registry. This was also observed as part of the USNH Travel and Expense Reimbursement Audit report, issued February 26, 2024. Many faculty travel for purposes and projects unrelated to Education Abroad programs, and they do not fall under the purview of the Education Abroad office, the UCSA, or the ITRRC. Roles and responsibilities for enforcement of the policy across all UNH programs and projects are not defined.

The Education Abroad office has a process in place to check students' itinerary in the International Travel Registry before final approval of international travel; however, during our review of students, we noted 34 students (about 3% of study abroad participants) whose international travel itinerary was not included in the International Travel Registry:

- CY 2023: 16 students
- CY 2024 (as of April 30, 2024): 18 students

While travelers are instructed to complete the travel registry and students are given multiple check points and reminders, there is no formal consequence process in place, particularly for employees. Without registration, UNH travelers may not be easily located in case of emergency and may not receive the emergency help they need, or they may not receive help timely enough to be effective. They may not be covered by international insurance in case of emergencies.

- b) Crisis response plan: The policy does not address communication and procedural protocols in case of emergencies or incidents during travel abroad. It does not define how communication will be facilitated between university officials, the ITRRC, and students, faculty, and staff. It does not define what constitutes a reportable incident and in what cases university officials should be contacted. The policy does not define how

the ITRRC will communicate to students or teams if the decision is made to suspend an education abroad activity while it is in progress.

A lack of emergency planning could lead to delays in getting much needed help, and UNH's reputation could be impacted. ITRRC decisions regarding travel in progress may not be communicated to the traveling group timely. The ITRRC cannot effectively monitor and review programs for safety or security concerns.

- c) Roles and responsibilities are not properly clarified for travel abroad-related responsibilities in the policy for faculty-led programs. This leaves the gap where functions and responsibilities related to employees and staff traveling abroad may not be properly handled resulting in reputational loss for the University.
- d) The policy is outdated and references both the Anvil Group, which are no longer used by the university for emergency management services, and the Center for International Education, which is now referred to as UNH Global. The policy indicates it was last updated on June 18, 2015. Outdated policies can create misinformation, lead to inefficiencies, and contribute to policy non-compliance.

We recommend that UNH Office of the Provost:

1. *Update the International Travel Policy including responsibilities to enforce the UNH International Travel Policy among all UNH-sponsored international travelers, especially faculty and staff. Management should promulgate enforceable repercussions for lack of compliance.*
2. *Update the UNH International Travel Policy to include communication and procedural protocols in case of emergencies during travel abroad. Responsibilities of faculty, staff, the ITRRC, and other university officials as applicable should be defined and specific.*
3. *Describe roles and responsibilities related to managing and monitoring employees travelling abroad. Also describe special measures for employees travelling to high-risk countries, to include use of clean laptops and other devices.*
4. *Promulgate International Travel Policy awareness: Communicate and reinforce the requirement to register any international travel in the International Travel Registry during the pre-approval process. Training and guidance should be provided to faculty and staff on UNH international travel policy requirements.*
5. *Ensure all language in the policy is up-to-date and relevant.*

We recommend that the Education Abroad office develop a process to ensure students participating in UNH sponsored international programs register their itinerary to include flights and accommodations, if available, before they are approved to travel with a program. This process should include formal standard operating procedures and periodic training for the Global Enrollments Management Team and the Education Abroad Advisors for their role in ensuring student travel registration. The Education Abroad office should also require that students update the registry with any changes in travel itinerary including any personal travel during their participation in abroad programs.

Management Action Plan

The Senior Vice Provost will coordinate with the USNH Associate General Counsel, and the UNH Chief Research Administration Officer to:

- 1) Update the UNH International Travel Policy including responsibilities for ownership for

Travel Aboard program and authority to enforce the UNH International Travel Policy among all UNH-sponsored international travelers, especially faculty and staff and repercussions for lack of compliance.

- a) The updated policy will include communication and procedural protocols in case of emergencies during travel abroad and roles and responsibilities of key parties, including faculty, staff, and the ITRRC.
 - b) The updated policy will describe roles and responsibilities related to managing and monitoring employees travelling abroad, and any special measures for employees travelling to high-risk countries, to include use of clean laptops and other devices. UNH's president will have the final approval of the policy.
- 2) Communicate the policy and provide training and guidance for faculty and staff on UNH international travel policy requirements.

Owner: Senior Vice Provost for Academic Affairs

Expected completion date: July 31, 2025

The existing Education Abroad Enrollment Manager Manual includes procedures for checking the International Travel Registry ahead of student travel and ahead of approving students in Via-TRM. Education Abroad is in the process of updating and improving the manual; we will ensure that the manual is up to date and clear and concise regarding procedures to check for student registration in the travel tracker before approving the International Travel Registry form in Via-TRM. Education Abroad will provide additional training to the Global Enrollments Management team regarding the process of preparing students for their travels and, specifically, to reinforce the requirements to log into the travel tracker to ensure students' itinerary is registered before final approval of travel.

Education Abroad is in the process of updating the International Travel Registry form where students are required to acknowledge responsibility for the changes in the travel plans, starting with the Summer 2025 applicants.

Owner: Director of Education Abroad/Study Away

Expected completion date: June 30, 2025

Education Abroad will continue to work with our faculty and partner companies and institutions to ensure that students' itinerary is updated in the travel registry as needed, especially due to planning delays, location changes, or any other itinerary updates. Education Abroad will continue to educate students on the importance of accurate and up-to-date itinerary information in the International Travel Registry (International SOS Tracker). The Global Enrollment Management team will also continue to coordinate with Education Abroad Advisors as needed and contact students' emergency contacts for any needed or lacking information.

Owner: Senior Coordinator of Risk Management and Partnerships, Global Education

Expected completion date: Ongoing

***2. International Students and Scholars Policies, Roles, and Responsibilities**

OISS provides advisors and support for students and scholars. However, roles among OISS,

CEC, HR, and hosting departments, especially regarding oversight and monitoring of foreign visitors, are not clearly defined and we did not find a UNH policy that provides authority and authorization of roles and responsibilities related to accepting, overseeing, monitoring, and reporting on foreign nationals participating in UNH programs and employment.

Without defined roles, responsibilities, and authorities, some international students' and/or scholars' applications and visas may not be properly processed and/or appropriately tracked and reported to the Department of State and DHS. Non-compliance with U.S. Department of State and DHS regulations can lead to international program and/or UNH sanctions, revocation of sponsorship privileges, and/or reputational repercussions.

The lack of defined roles and responsibilities in monitoring and overseeing scholars and visitors could result in unauthorized individuals gaining access to sensitive or restricted data or intellectual property leading to a possible data breach or leak. Foreign visitors may also break laws, regulations, and/or UNH policies whether intentionally or inadvertently, which could negatively impact UNH's reputation. Without defined roles and responsibilities of UNH officials, international community members may not know where to get needed support for health and wellbeing situations or for advising in their studies or work.

We recommend UNH Office of the Provost develop and promulgate a policy for foreign visitors to include international students and scholars that includes appropriate roles, responsibilities, and procedures related to:

- 1. responsibility for overall governance of programs that support foreign visitors and employees*
- 2. roles and responsibilities for the employment eligibility verification process (I-9 forms);*
- 3. approving international student and scholar applications*
- 4. tracking visa and foreign visitor status*
- 5. reporting to the appropriate federal government department/agency*
- 6. monitoring the activities of foreign visitor to ensure propriety and consistency with their exchange or foreign visitor status*
- 7. monitoring the physical location of foreign visitors*
- 8. monitoring foreign visitor's access to data, intellectual property, and other sensitive information*
- 9. recordkeeping processes, and*
- 10. crisis management and welfare support for international students and scholars.*

Management Action Plan

The Senior Vice Provost for Academic Affairs will coordinate with USNH Associate General Counsel, UNH Research, Economic Engagement and Outreach, and UNH OISS to develop and promulgate a policy for foreign visitors to include international students and scholars that includes appropriate roles, responsibilities, and procedures across departments as appropriate. UNH's president will have final approval of this policy. Roles, responsibilities, and procedures include:

1. Overall governance of programs that support foreign visitors and employees
2. The employment eligibility verification process (I-9 forms)
3. Approval of international student and scholar applications
4. Tracking visa and foreign visitor status
5. Reporting to the appropriate federal government department/agency

6. Monitoring the activities of foreign visitor to ensure propriety and consistency with their exchange or foreign visitor status
7. Monitoring the physical location of foreign visitors
8. Monitoring foreign visitor access to data, intellectual property, and other sensitive information
9. Recordkeeping processes
10. Crisis management and welfare support for international students and scholars

Owner: Senior Vice Provost for Academic Affairs

Expected completion date: March 31, 2025

***3. Enhance Data Security**

As part of their duties in executing international operations, the Education Abroad office and OISS collect passport, visa, health, and other sensitive data from UNH students who travel abroad and from international students and scholars. We noted the following related to data security:

- a) There are currently no formal data handling protocols specifying handling, retention, and destruction requirements. In addition, we noted that there are no record retention policies and procedures in place to ensure that all sensitive information is securely purged from all cabinets and securely removed from all internal and external systems, databases, and applications after a determined period.

Retaining sensitive data (physically and electronically) longer than necessary increases the risk of privacy breaches. Documents with personally identifiable information can be accidentally exposed to non-authorized individuals. Securely destroying sensitive information decreases UNH's exposure to identity theft and business fraud. There is a risk that the maintenance of the records beyond its relevant or required period carries a risk of unauthorized access to this data. Conversely, failure to retain documentation until a specified time may lead to noncompliance with federal and other recordkeeping regulations.

- b) Security assessments for Sunapsis were conducted November 2021 and April 2024; however, the assessments were inadequate as the focus was primarily vendor management. Data in Sunapsis is not managed by the software vendor; UNH maintains the server in-house, where sensitive student and scholar data is stored.

The November 2021 review used the Higher Education Community Vendor Assessment Toolkit (HECVAT). Per the toolkit workbook, the purpose is to "provide a starting point for the assessment of vendor provided services and resources." The toolkit provided a summary report in which Sunapsis received an overall score of 51% and an F rating. Internal Audit was unable to verify that any action or follow-up occurred as a result of the low score and rating.

The April 2024 review was a Black Kite assessment, which focuses on cyber third-party risk management. Tools like Black Kite are useful in providing initial screening for software before acquisitions and periodic updates on the vendor in terms of

responsibility as a software developer; however, a Black Kite assessment alone is inadequate as the on-site and server management should also be assessed.

The risk exists that Sunapsis and the sensitive student data contained within are not secure and students' private data, to include passports and visa information, is not safely stored and could be breached or leaked.

- c) For systems used by the Education Abroad office and OISS there are informal procedures in place to review user access when a UNH employee requires new or revised access or when access should be removed due to a change in position or employment status. These systems include Via-TRM, Sunapsis, and SEVIS. While Internal Audit reviewed user access for these systems and noted no inappropriate user access, Internal Audit noted a lack of a formal documented periodic process of reviewing user access to include approval of review results by the office Director. Mishandling of data and/or unauthorized access can lead to compromised data, which would negatively impact UNH's international program sponsorship privileges and reputation.
- d) Per review of the contracts for Via-TRM and International SOS, they do not include language around proper securing, disposing, and protection of UNH and student sensitive data. This increases the risk that UNH or student sensitive data may not be properly stored or disposed, which may result in a loss or breach and UNH may not have a proper recourse against the vendors.
- e) UNH does not have policies, processes, or protocols for ensuring appropriate use of technology and data during international travel. This includes student, faculty, and staff international travel. This can lead to inappropriate use of technology or data, which could lead to a data breach and/or negatively impact the university's reputation.
- f) International operations are subject to international data privacy regulations, such as the EU GDPR and the UK's Data Protection Act. UNH does not have policies or protocols to ensure compliance with these regulations during international operations. Education Abroad did not obtain GDPR or any other type of consent forms for the students we sampled. The risk exists that UNH violates international regulations, negatively impacting international programs and UNH's reputation, and possibly leading to legal penalties.

We recommend that the Education Abroad office:

1. *Develop and implement policies and procedures including roles and responsibilities of handling and storing sensitive student data, including retention requirements.*
2. *Implement a formal process to document the review of user access to Via-TRM at least annually. The Director of the Education Abroad office should approve the results of the review.*
3. *Contact USNH Procurement Services to initiate a discussion with the Via-TRM and International SOS (Travel Tracker) vendors to sign updated contracts. Ensure all appropriate data security language is included in the updated contract.*
4. *Work with USNH Cybersecurity to promulgate Cybersecurity awareness: Communicate and reinforce to students traveling abroad the USNH Cybersecurity Incident Reporting procedures and Cybersecurity Tips for International Travel.*
5. *Coordinate with USNH Cybersecurity GRC and Legal Counsel to create policies and*

protocols related to data security and international data privacy regulations for study abroad programs.

We recommend that OISS:

- 1. Develop and implement policies and procedures including roles and responsibilities of handling and storing sensitive international student and scholar data, including retention requirements. The policy should also include the requirement that any sensitive information required from students and scholars be transmitted strictly via eOISS/Sunapsis.*
- 2. Implement a formal process to document the review of user access to Sunapsis and SEVIS at least annually. The Director of OISS should approve the results of the review.*
- 3. Coordinate with USNH Cybersecurity to obtain a technical assessment of the health of Sunapsis to include review of existing services and ports and ensure periodic vulnerability scans and web application testing.*

We recommend that UNH Office of the Provost:

- 1. Coordinate with USNH Cybersecurity to implement formal policies and protocols to secure data during international travel, including the use of clean devices in countries deemed to have a higher risk, and including user access to UNH systems during international travel.*
- 2. Coordinate with General Counsel to determine appropriate policies and protocols regarding foreign countries' data protection regulations during the performance of international operations. These protocols may include the use of consent forms for all international travelers.*

Management Action Plan

Education Abroad will develop and implement data security policies and standard operating procedures including roles and responsibilities and:

1. handling and storing sensitive student data, including retention requirements. Education Abroad will obtain advice from the Associate General Counsel to develop a schedule that articulates specific document retention requirements for each type of document/data handled by the office. The policy will include the requirement that any sensitive information required from students and scholars is requested to be submitted via Via-TRM (not email). The policy will include protocols for cases in which the office receives sensitive data via methods other than Via-TRM.
2. an annual Via-TRM user access review process, including Director approval of the access review.

Owner: Director of Education Abroad/Study Away

Expected Completion Date: July 31, 2025

The Via-TRM and International SOS contracts are up for renewal on August 31, 2025. In the meantime, Education Abroad will coordinate with USNH Procurement Services to either process new Requests for Proposals or renegotiate the current contracts. We will coordinate with USNH Procurement Services to ensure that any new contracts, whether renewals or not, include all appropriate data security language to protect UNH's interests. Education Abroad will also coordinate with USNH Cybersecurity and General Counsel as needed to ensure the proper language in the contracts regarding security of UNH's and students' data.

Owner: Senior Coordinator for Risk Management and Partnerships
Expected Completion Date: August 31, 2025

Education Abroad will coordinate with USNH Cybersecurity and Legal Counsel to create policies and protocols related to data security and international data privacy regulations for study abroad programs. The policy will address low, medium, and high risk areas of travel and any specific data security needs by country, as applicable. Additionally, Education Abroad will require students to sign in Via-TRM data consent form that mitigates the data consent regulation risk for travel to all countries (similar to and instead of the current EU GDPR data consent forms). Finally, we will add USNH Cybersecurity Incident Reporting procedures and Cybersecurity Tips for International Travel to the Canvas prep course.

Owner: Sr Coordinator for Risk Management and Partnerships
Expected Completion Date: December 31, 2025

OISS will develop and implement data security policies and standard operating procedures including roles and responsibilities and:

1. handling and storing sensitive international student and scholar data, including retention requirements. Based on requirements promulgated by the UNH Office of the Registrar, the Department of Homeland Security, the Department of State, and the Department of Justice, OISS will develop a schedule that articulates specific document retention requirements for each type of UNH-sponsored students and scholars. The policy will include the requirement that any sensitive information required from students and scholars is requested to be submitted via eOISS/Sunapsis. The policy will include protocols for cases in which OISS receives sensitive data via methods other than eOISS/Sunapsis.
2. an annual user access review process, including Director approval of the access review.

OISS will open a ticket to request a technical assessment of the health of Sunapsis to include review of existing services and ports and ensure periodic vulnerability scans and web application testing. OISS will coordinate with Cybersecurity to ensure completion of the review.

Owner: Director, OISS
Expected Completion Date: January 31, 2025

The Senior Vice Provost for Academic Affairs will coordinate with USNH Cybersecurity to include in the updated UNH International Travel Policy clearly defined protocols to secure data during international travel, including the use of clean devices in countries deemed to have a higher risk, and including user access to UNH systems during international travel.

The Senior Vice Provost for Academic Affairs will coordinate with USNH Associate General Counsel and the Sr Coordinator for Risk Management and Partnerships to ensure the updated UNH International Travel Policy includes clear roles and protocols regarding data protection regulations of applicable foreign (e.g., UK and GDPR) countries. These protocols may include the use of consent forms for all international travellers.

Owner: Senior Vice Provost for Academic Affairs
Expected completion date: March 31, 2025

***4. Approval and Periodic Review of Education Abroad Programs**

We noted that the process for program approval and periodic review and re-approval was not governed by policy or by specific criteria. We also noted that the UCSA group, under leadership of the Education Abroad Office, is currently working on revising existing documentation to include clear criteria for program approval and defined roles between the Education Abroad Office and faculty program leadership. Specific gaps by program and program type are documented in Appendix I.

UNH is responsible for the effectiveness of all programs and for the safety of students participating in approved Education Abroad programs, to include in-house programs, programs run by third-party partners, and exchange programs. Lack of policies, protocols, and specific criteria to approve programs puts students and the ability to effectively manage the Education Abroad programs at risk.

Additionally, we noted at least one international program that is not managed by the Education Abroad office. The EcoQuest program is managed by COLSA in cooperation with a third-party provider. This program is not managed in Via-TRM, and the student application and approval process may not be consistent with the programs managed by the Education Abroad office.

We recommend the Education Abroad office:

1. *Continue to work with the UCSA to document specific and clear criteria for program approval, and periodic review and reapproval, for all programs, to include:*
 - *academic effectiveness*
 - *emergency protocols in place including roles and responsibilities*
 - *policies in place to notify UNH of student incidents*
 - i. *definition of what constitutes a reportable incident*
 - *policies in place to notify UNH of changes in student academic status (e.g., students not adhering to program requirements)*
 - *appropriate housing and accommodations*
 - *responsibility for logistics*
 - *consideration of costs to students*
 - *appropriate credits earned*
 - *responsibility for security of sensitive student and UNH data*
 - *mitigation of risks associated with international privacy laws*
 - *program-specific orientation*
 - *for faculty-led programs, Federal Corrupt Practices Act (FCPA) advisement and guidance to faculty leaders*
2. *Implement checklists by program type to ensure complete reviews of program criteria.*
3. *Coordinate with USNH Procurement Services to use the procurement process (UShopNH) for partner program agreements going forward (new agreements and renewal agreements). Additionally, the Education Abroad office should employ the UShopNH Jaggaer Contract software to track all existing agreements, both partner and exchange agreements, so that staff can ensure the agreements are current.*
4. *Work with USNH Cybersecurity to mitigate risks regarding student and UNH data security. Education Abroad agreements and faculty-led program documentation should*

- clearly address roles responsibilities for data security.*
5. *Work with USNH General Counsel to determine how to mitigate risks regarding international privacy regulations (e.g., student consent forms). Ensure all agreements include the terms recommended by USNH General Counsel.*
 6. *Formalize policies and procedures to review and re-approve all faculty-led programs periodically and timely, at least every five years. Procedures should include reviewing the programs in their entirety, rather than focusing on changes since the most recent approval.*
 7. *Formalize policies and procedures for an annual review of partner programs and a periodic review of partner agreements and overall partner performance. Review and reapproval criteria should be defined and the documentation of review and reapproval should include how the criteria was addressed.*
 8. *Coordinate with COLSA to process EcoQuest program applications in Via-TRM to ensure safety and security of student participants and data security.*

Management Action Plan

Education Abroad will continue to work with the UCSA to document specific and clear criteria for program approval, for all programs, to include:

- academic effectiveness
- emergency protocols in place including roles and responsibilities
- policies in place to notify UNH of student incidents
- definition of what constitutes a reportable incident
- policies in place to notify UNH of changes in student academic status (e.g., students not adhering to program requirements)
- appropriate housing and accommodations
- responsibility for logistics
- consideration of costs to students
- appropriate credits earned
- responsibility for security of sensitive student and UNH data
- mitigation of risks associated with international privacy laws
- program-specific orientation

As part of this documentation, Education Abroad will develop clear detailed checklists to ensure all key aspects indicated above are included in program reviews, approval, and reapprovals.

Also included will be formal policy to review:

- all faculty-led programs at least every five years and when there are substantial changes to programs or situations that affect programs
- all partner programs annually, with specific review criteria and documentation requirements, and
- relationships with and performance of all partners at least every five years.

Owner: Director of Education Abroad/Study Away

Expected Completion Date: December 31, 2026

- Education Abroad will develop a procedure for faculty who lead programs to sign a acknowledgment listing their duties and responsibilities as program leaders or

participants. We will include a clause to address their responsibilities and limitations related to FCPA and other requirements.

- Beginning in February 2025, Education Abroad will coordinate with USNH Procurement Services to begin using the Jaggaer Contract Module to process partner program agreements (new agreements and renewal agreements).
- Education Abroad will coordinate with COLSA implement a process of processing EcoQuest student applications through Via-TRM. EcoQuest students will go through the same approval process including attending required trainings and orientation and completing all relevant and required forms to be approved to travel with the program.

Owner: Director of Education Abroad/Study Away
Expected Completion Date: December 31, 2025

Education Abroad will coordinate with USNH Procurement Services to employ the Jaggaer Contract Module to track all existing agreements, both partner and exchange agreements, so that staff can ensure the agreements are current.

Owner: Director of Education Abroad/Study Away
Expected Completion Date: June 30, 2026

Education Abroad will work with USNH General Counsel to determine how to mitigate risks regarding all relevant international privacy regulations (e.g., student data-use consent forms). Education Abroad will work with USNH General Counsel to ensure all partner and exchange agreements include the terms recommended by USNH General Counsel related to data privacy.

Owner: Senior Coordinator for Risk Management and Partnerships
Expected Completion Date: August 31, 2025

Education Abroad will coordinate with USNH Cybersecurity to mitigate risks regarding student and UNH data security and the language specific to data security that should be included in all agreements and faculty-led program documents. All Education Abroad agreements and faculty-led program documentation will clearly address roles responsibilities for data security going forward.

Owner: Senior Coordinator for Risk Management and Partnerships
Expected Completion Date: December 31, 2026

***5. I-9 Review for Foreign Nationals**

OISS provides the service of reviewing and completing the I-9 forms for foreign national employees whose visas are sponsored by UNH. HR performs this task for UNH employees with U.S. citizenship or other existing immigrant status. We noted the following observations related to OISS's I-9 process:

- a) Per discussion with management, the OISS I-9 process includes making copies or scans of the documents reviewed to support completion of the I-9 for foreign nationals. This

practice is inconsistent and noncompliant with U.S. Citizenship and Immigration Services regulations as HR does not make copies or scans of documents reviewed to support I-9 forms for U.S. citizens.

- b) From the "no I-9 report" dated October 8, 2024, we noted that three active UNH employees were missing I-9 forms and nine had expired I-9 status, with visa expiration dates ranging from January 3, 2021, to September 1, 2024. These 12 individuals were reported on the most recent payroll cycle, as of October 4, 2024. The Associate Director performs the review of expired visas and follows up to update the visa status; however, this visa status may not be properly reflected and updated in Banner HR and as the roles and responsibilities between OISS and HR are not clear. There is a risk that the individuals may not be authorized to work, and the university may be subject to fines, penalties, including loss of government contracts, and reputational harm.
- c) For the UNH - Manchester and Franklin Pierce School of Law campuses, since OISS does not have a presence at these campuses, OISS relies on designated points of contact for each campus. These points of contact do not have OISS's history of working with foreign issued documents and may not have sufficient knowledge or experience to correctly complete the I-9 forms. Furthermore, UNH does not have a training program to handle such documents. Therefore, there is a risk that proper documents may not be received.

If employees are not properly trained in the review of I-9 forms for foreign nationals, the risk exists that employees are hired who may not be legally eligible to work in the U.S. Additionally, copying or scanning supporting documents for foreign nationals but not for other employees violates anti-discrimination laws. Either case could lead to criminal or civil penalties against the university and/or university system.

We recommend that OISS:

1. *Update the I-9 processes so that documents reviewed during completion of any I-9 form are not copied or scanned unless it is necessary that the documents are reviewed remotely. For remotely viewed documents, copies or scans used must be retained with the employee's I-9 file.*
2. *Coordinate with HR to ensure documented roles and responsibilities for I-9 compliance related to non-residents are clear. Coordinate with HR to ensure that Banner HR records for all non-citizen UNH employees are up to date. Management should develop a protocol to communicate a list of employees with expired visas to the Provost and HR for resolution.*
3. *Coordinate with HR to provide ongoing training periodically and as needed to all employees who review I-9 supporting documentation and foreign issued identification to ensure they have the knowledge and experience to determine that foreign national employees in the U.S. are of legal status.*

Management Action Plan

With the implementation of Workday scheduled to go online in January 2025, OISS will coordinate with UNH HR to transition I-9 form responsibilities related to foreign hires from OISS to UNH HR. Under the updated Workday process, HR will perform all I-9 form duties for all

hires so that the process will be consistent and compliant. OISS will continue to consult with UNH HR as needed to ensure a smooth transition

Under the new process OISS will not make copies or scans of documents related to the I-9 process.

Owner: Director of OISS

Expected Completion Date: March 31, 2025

OISS will promptly communicate any missing or expired visas or incorrect employment statuses in Banner HR or Workday to HR, or as needed, to the Provost.

Owner: Director of OISS

Expected Completion Date: December 31, 2025

HR has conducted training for the UNH-M, Franklin Law School, KSC, and PSU points of contact as of July 2024. OISS will continue to provide additional training to the UNH-M and UNH Franklin Law School individuals as requested by UNH HR.

Owner: Director of OISS

Expected Completion Date: July 31, 2024

6. Compliance with Signature Authority

We observed the following issues related to Signature Authority and International Operations.

- a) UNH Academic Affairs has executed active agreements with vendor partners to allow them to provide study abroad programs to UNH and PSU students. These agreements were entered into without proper signature authority as only the UNH Provost has authority to enter into agreements related to study abroad programs up to \$25,000. Lack of proper approval can call the validity of these agreements into question.
- b) Similarly, UNH Academic Affairs has entered into agreements (MOUs) with international education institutions. These MOUs facilitate UNH students' participation in exchange programs and facilitate UNH hosting international students. These agreements relate to both study abroad and incoming international students and they do not have a contract value. Delegation of signature authority for such agreements has not been defined by USNH. These MOU agreements may not be appropriate and may not be in the best interest of the University.
- c) These vendor partners and international education institutions often provide UNH with agreement templates which may not include language that fully protects UNH's interests, including data security, student safety, and communication protocols. Risks to study abroad program integrity and UNH reputation may exist.

We recommend that the Education Abroad office:

1. *Coordinate with USNH Cybersecurity to determine the language to address data security that should be included in all partner, exchange, and other agreements. Any deviations from this standard data security language should be approved by Cybersecurity.*
2. *Employ the existing Jaggaer Contract Module to create and execute partner agreements and to track partner and exchange agreements. Education Abroad and the Procurement team should ensure that the agreements include language to protect all appropriate UNH interests and that there is proper signature authority to enter into these agreements.*
3. *Whenever possible, ensure that the MOU template that is reviewed and approved by General Counsel is used as the definitive MOU agreement or is included as an addendum to the definitive agreement. Where this is not possible, Education Abroad should coordinate with General Counsel to obtain their advice for any departures from the standard approved MOU template.*

We recommend the UNH Office of the Provost:

1. *Coordinate with the USNH Vice Chancellor for Financial Affairs and Treasurer to determine responsibility for approving and signing zero value agreements related to international operations, to include MOUs with other institutions and partner agreements.*
2. *Ensure the signature authority of any individual executing contracts and agreements is documented and authorized by the appropriate office (UNH CFO or USNH Treasurer).*

Management Action Plan

Senior Vice Provost for Academic Affairs will consult USNH Treasurer and UNH Finance to determine the appropriate individual(s) who can enter into each type of agreement, including zero value contracts and MOUs. Based on this guidance, the Office of the Provost will ensure that international MOUs, partnership agreements and contracts, and vendor contracts are executed at the appropriate level.

Owner: Senior Vice Provost for Academic Affairs

Expected completion date: March 31, 2025

Education Abroad will coordinate with USNH Cybersecurity, General Counsel, and Procurement to determine all elements that should be included in all vendor contracts, partner contracts and agreements, and exchange agreements. In many cases, vendors, partners, and exchange institutions assert their own standard contract language. In these cases, if Education Abroad cannot determine that all required elements are included in the contract or agreement, the office will consult Procurement, General Counsel, or Cybersecurity as applicable to ensure the contract/agreement language includes all required elements to protect UNH's interests.

In February 2025, Education Abroad will coordinate with USNH Procurement Services to begin using the Jaggaer Contract Module for partner program agreements (new agreements and renewal agreements). Education Abroad will coordinate with Procurement to implement a process to track all agreements in the Jaggaer Contract Module.

Owner: Senior Coordinator Risk Management and Partnerships

Expected Completion Date: June 30, 2026

7. Billing and registration accuracy

Beginning in April 2024 the Education Abroad office is responsible for registering students for international programs and courses in Banner. The processes for summer and fall 2024 were very manual and involved heavy data entry. And the office does not have processes in place for a documented review of the entries to Banner to ensure they are complete and accurate. Errors could occur and registration entries could be incorrect or missed entirely causing inaccurate and/or incomplete data in Banner. This would lead to inaccurate student registration and billing.

As the Education Abroad office is determining their processes around registering students in Banner, they should implement the following:

- 1. Ensure data entered in or uploaded to Banner is complete and accurate by requiring a documented review performed by a second person.*
- 2. Work with the Office of the Registrar to create a more efficient and automated process of entering data for multiple students and courses in Banner.*

Management Action Plan

Education Abroad has determined an efficient and automated process of registering students for Education Abroad programs and courses. The process to register students for study abroad programs no longer requires manual data entry. Education Abroad will determine and put into policy, procedures to ensure all data entered or uploaded into Banner is complete, accurate, and free of errors.

Owner: Director of Education Abroad/Study Away

Expected Completion Date: Completed

8. Formalize International Travel Risk Review

The ITRRC processes lack formality and adherence to documentation protocols. Specifically:

- a) The ITRRC does not meet regularly to discuss international events and news and their impact to existing programs and to international travelers. The ITRRC is not effectively monitoring and considering risks to the international traveling community, posing a safety and security risk to UNH-sponsored programs and travelers.
- b) The International Travel Risk Review policy does not address communication protocols, including ITRRC decisions affecting ongoing or potential programs. This may cause delays in communicating ITRRC decisions to travelers abroad which may put travelers at risk.
- c) Students are prohibited to travel to areas designated by the Department of State as Level 3 (Reconsider Travel) or Level 4 (Do Not Travel); however, the ITRRC can approve student or group petitions for travel to prohibited areas if the student or group has a compelling educational reason and documents a plan to mitigate the risks involved. ITRRC does not have protocols to document their review, analysis, and final

decision regarding student petitions to prohibited areas. We noted that decisions are made and communicated via emails without details of the ITRRC's analysis and without necessarily including all ITRRC members.

Without documentation of careful consideration of risk mitigation for travelers who petition to prohibited area, UNH has a greater risk of being considered liable in the case of an adverse event.

We recommend that the ITRRC:

- 1. Meet periodically, before the start of each semester, to discuss the impacts of current events and new information on existing and potential Education Abroad programs. Plans to mitigate existing and emerging risks should be addressed in these meetings. These meetings and the resulting ITRRC decisions should be documented and communicated to the Education Abroad office and faculty and staff who manage Education Abroad programs.*
- 2. Update the ITRR policy to include communication protocols for ITRRC decisions impacting Education Abroad programs. The policy should define roles and responsibilities for communicating ITRRC decisions to the greater community participating in Education Abroad programs.*
- 3. Retain documentation of the ITRRC approval for petitions to prohibited areas to include rationale for approval and careful consideration of risk mitigation of travel to generally prohibited areas.*

Management Action Plan

The Study Aboard will augment the existing ITRR policy to include the following:

- Clear communication protocols for ITRRC decisions impacting Education Abroad programs. The updated policy will define roles and responsibilities for communicating ITRRC decisions to the greater community participating in Education Abroad programs.
- Documentation and retention of ITRRC approval for petitions to prohibited areas to include rationale for approval and careful consideration of risk mitigation of travel to generally prohibited areas.
- When the ITRRC will meet during (or before) the school year or semester to discuss the impacts of current events and new information on existing and potential Education Abroad programs and to ensure plans are in place to mitigate existing and emerging risks. Relevant discussion items will be documented and communicated to the Education Abroad office and to faculty and staff who manage Education Abroad programs.

Owner: Senior Coordinator, Risk Management and Partnerships

Expected Completion Date: September 30, 2025

9. Sunapsis to SEVIS Reconciliation

Data entered into Sunapsis is fed to SEVIS as appropriate; however, entering data directly into SEVIS can be necessary if a change is required in real time as Sunapsis pushes data to SEVIS via overnight batches. An informal reconciliation is performed periodically to true up Sunapsis data with SEVIS. This reconciliation is not documented or reviewed for completeness and

accuracy.

As OISS relies on Sunapsis for tracking of international student and scholar data, the risk exists that OISS can rely on incomplete or inaccurate data if Sunapsis data is not up to date or is incomplete.

We recommend OISS implement a formal process for documentation and review of the Sunapsis to SEVIS reconciliation. Careful consideration should be given to how often the two systems should be reconciled to maintain the integrity of the data stored in Sunapsis.

Management Action Plan

OISS will implement standard operating procedures for the Sunapsis to SEVIS reconciliation, including how often and when the systems will be reconciled. The Informational Technologist will perform the reconciliation to be reviewed by the Director of OISS.

Owner: Director, OISS

Expected Completion Date: January 31, 2025

VI. Business Process Improvements

1. International Student and Scholar and Travel Abroad Orientation

According to 22 CFR 62, "A sponsor must offer and record participation in an appropriate orientation for all exchange visitors." Such orientation provides foreign visitors with much needed information to prepare them for travel to the U.S. and living, working, and/or studying in the U.S. and at UNH. Internal Audit noted that OISS requires and provides orientation to students and scholars. While group student orientation rosters are maintained, they are informally maintained, and one-on-one student and scholar orientation records are not maintained.

The Education Abroad office requires in-person orientation and provides travel abroad preparation courses via Canvas for students participating in Education Abroad programs. The orientation sessions and Canvas courses prepare students for what to expect before, during, and after their travels. The office does not have a process for consistently documenting participation in the in-person orientation or the online prep courses. Unprepared students may encounter additional challenges, including not receiving recommended inoculations and staying safe and healthy while abroad. If students are unprepared for their international travels, UNH may be liable in case of an incident.

UNH employees who travel abroad may benefit from a training program similar to that offered by the Education Abroad office. Currently, an international travel training program is not promulgated throughout the University. The Canvas training program includes good reminders for all travelers on staying safe and includes a section on data security.

We recommend that OISS and the Education Abroad office determine and document methodologies to record and track orientation attendance by individual student, and in the case of OISS, by individual scholar.

We recommend the UNH Office of the Provost consider offering a robust training program available to interested employees who travel abroad for UNH activities that includes data security.

2. Study Abroad Cost Benefit Analysis

The process of creating and managing faculty-led programs is time intensive and requires the resources of multiple Education Abroad office staff, the UCSA, and faculty. For these faculty-led programs, UNH is responsible for organizing and managing all aspects of the programs to include travel, housing, international vendor contracts, relationships with local partners, and other logistics. UNH is responsible for mitigating all risks to student, faculty, and staff safety and security, data security, and international legal compliance.

Concurrently, UNH also utilizes the option to offer students study abroad programs that are managed by vendors who specialize in study abroad programs. UNH does not pay a premium for these programs; the students pay tuition to the partners and are still eligible for financial aid for these programs. UNH also participates in international exchange programs; students pay their tuition to their home institution and attend courses at a host institution. For these partner and exchange programs, UNH still maintains some responsibility for traveler safety, data security, and legal compliance; however, UNH's management of these programs requires much less time and employee resources, and use of these programs mitigates much of the risk that UNH takes on when offering students the opportunity to study abroad.

We recommend that the Education Abroad office conduct a cost benefit analysis of outsourcing faculty-led programs rather than creating and managing faculty-led study abroad programs in-house. The benefits may include less reliance on UNH employee resources and less risk to the university.

Appendix I: Approval of Education Abroad Programs Testing Observation Details

Program Type	Issue	Affected programs³
Faculty-led programs	Lack of protocols for communicating student incidents to the Education Abroad office, campus police, or to other university officials (as appropriate) outside of the travel group: <ul style="list-style-type: none"> • Definition of reportable incidents • Who/where to report incidents outside of the travel group • Incident resolution. 	Discover Cuba, Budapest Justice Studies and Humanities, Business Environment (MKTG) Dominican Republic, UNH in Italy, Italian Studies Bologna (all sampled faculty-led programs)
	Lack of consideration of logistics to include air travel and ground transportation to ensure the travel is well-planned.	Budapest Justice Studies and Humanities, Business Environment (MKTG) Dominican Republic, Italian Studies Bologna
	Documentation of program review and re-approval focused on changes to the existing program, not the program as a whole; not understanding the program holistically can lead to oversights in the review process. For example, the Education Abroad office communicated to Internal Audit that there were no international employees related to their programs; however, the UNH in Italy program employs four affiliate staff in Italy, including the onsite Director of the program. This arrangement was documented in the UNH in Italy program approval documents.	Budapest Justice Studies and Humanities, Business Environment (MKTG) Dominican Republic, UNH in Italy
	Most recent program review and re-approval was over five years ago (six years ago).	Budapest Justice Studies and Humanities
	Documentation of the UCSA's most recent review and re-approval was not available.	Business Environment (MKTG) Dominican Republic
	A lack of guidance and advisement to faculty program leaders regarding security of student sensitive data and documented plans to secure student data.	Budapest Justice Studies and Humanities, Business Environment (MKTG) Dominican Republic, UNH in Italy, Italian Studies Bologna
	A lack of guidance and advisement to faculty program leaders regarding the Federal Corrupt Practices Act (FCPA) and documented plans to prevent FCPA incidences.	Discover Cuba, Budapest Justice Studies and Humanities, Business Environment (MKTG) Dominican Republic, UNH in Italy, Italian Studies

³ Note that Internal Audit tested a sample of programs and did not review all programs. Other programs are likely affected by these issues.

Program Type	Issue	Affected programs ³
		Bologna (all sampled faculty-led programs)
Partner and Exchange programs	Agreements don't consistently provide language that the partner has protocols and procedures in place in cases of emergencies and notifies the appropriate UNH contact of student health incidents.	IES Abroad Associate Membership Agreement that covers 14 UNH-sponsored programs
	Agreements don't consistently define partner responsibility regarding reporting changes in student academic status.	IES Abroad Associate Membership Agreement that covers 14 UNH-sponsored programs
	Agreements don't consistently define partner responsibility regarding student and university data security.	IES Abroad Associate Membership Agreement that covers 14 UNH-sponsored programs, Study in Portugal Network, Universidad Carlos III de Madrid (AACSB)
All programs	The Education Abroad office did not have formal procedures in place to track agreements and programs to ensure they are up to date and reviewed and re-approved timely and periodically. Having a tool to track all programs in one place, including last date reviewed and agreement expiration dates, would help the office ensure consistent and timely review and approval of all programs.	All programs
	The forms required for student participation in Education Abroad programs were not consistent: <ul style="list-style-type: none"> • One student did not have a signed International Travel Assistance & Insurance Program Acknowledgement form. • At least 17 students who traveled to the EU did not sign the EU GDPR consent form, which is required by the Education Abroad office. 	All programs



University System of New Hampshire
Purchasing Card Audit

Report Issued March 10, 2025
Fieldwork Completion Date: November 25, 2024

March 10, 2025

Catherine Provencher, Chancellor, USNH
University System of New Hampshire
Concord, New Hampshire 03301

Dear Chancellor Provencher:

This letter conveys our report on the USNH Purchasing Card Audit.

As communicated in our engagement letter of June 5, 2024, the primary objective of the audit is to obtain reasonable assurance whether internal controls are adequately designed and operating effectively to ensure that purchasing card activity is for a valid business purpose and in compliance with policy and compliance requirements.

This report reflects our observations, which were discussed with members of USNH management, and their action plans in response to our recommendations. It is being distributed to the individuals listed below and will be presented to members of the Audit Committee of the University System of New Hampshire (USNH) at its next scheduled meeting. It is also available for review by external auditors of USNH.

We appreciated the full cooperation and assistance we received from Stephanie Zuñiga, Procurement Manager, with whom Tanna Curtin, Senior Internal Auditor, worked most closely as she conducted the fieldwork for this audit.

Please feel free to contact me with any comments, questions, or suggestions you may have.

Sincerely,



Ashish Jain
Director of Internal Audit

Distribution:

Karen Benincasa, Vice Chancellor for Financial Affairs and Treasurer, USNH
Tracy Claybaugh, Vice President for Finance and Administration, PSU
Josh Dubroff, Chief Procurement Officer, USNH
Louise Griffin, AVP & Chief Research Administrative Officer, UNH
Christine Heise, Director, Controller & Financial Operations, USNH
Nathalie Houder, Vice President for Finance and Administration, KSC
Aaron Howell, Executive Vice President for Finance and Administration, UNH
Francine Ndayisaba, Assistant Vice Chancellor Financial Affairs, USNH

I. Executive Summary

We performed the purchasing card audit for the University System of New Hampshire (USNH). Based on the audit, we noted that there are opportunities to enhance the process. We noted transactions lacking adequate supporting documentation and non-compliance with the policy including charges made for “unauthorized items” as defined in the policy. We recommend that purchasing card use purpose is clearly defined, communicated, and implemented to reduce the volume of high dollar transactions (over \$5,000) and mitigate the risk of misuse. This includes enforcing the use of UShopNH wherever possible. Second, USNH should enhance the disciplinary process to create and enforce consequences for repeated violators and to recover misused USNH funds. Third, enhance the approval process to include formal review by supervisors, PIs and/or SPA, all of whom should be formally trained in USNH financial policies. Additionally, USNH should train USNH FOC and Purchasing Card Administration resources to focus on identifying and addressing suspicious and transactions that do not comply with USNH policies. Lastly, we noted areas of policy enhancement and improvement in the management of purchasing cards.

II. Background

USNH implemented the purchasing card (PCard) program in 1996. The purpose of the PCard program is to provide the institutions with an efficient, cost-effective method of making low dollar purchases. Purchases for goods and services must be supported by appropriate documentation, have a valid business purpose, and comply with USNH policies and procedures, laws, and tax requirements.

The PCard program is managed through credit cards issued by Wells Fargo. USNH is financially responsible for employee purchases made using the PCard.

USNH has four different cards:

- Standard: issued for supplies
- Standard Plus: issued as either an individual card or a departmental card for both travel and non-travel business expenditures
- Travel: issued for domestic travel-related charges
- Abroad: supplies, travel, airline charges card, including costs outside US, and cash advances for travel abroad

To receive a PCard, an employee, or student who serves as President or Treasurer of a recognized student organization, completes an application form, available in the PCard Policy on the USNH website. The form requires the type of card, cardholder information, the default accounting distribution, requested number of transactions per day and per month, requested single and monthly purchase limits, receipt proxy, an explanation of what the card will be used for, and approval of the supervisor or Principal Investigator (PI). The PCard Administrator (PA) then approves the form and sends a link to the appropriate training modules, depending on card type, to the prospective cardholder. Upon training completion, the PA orders the card from Wells Fargo to be delivered to the cardholder.

Each cardholder is assigned maximum single purchase and monthly limits, maximum daily and

monthly number of transactions limits, and allowable merchant categories, based upon the card type issued to the employee. Card issuance does not impact the cardholder's credit history. Periodically, the PA obtains a list of terminated employees and identifies cardholders who have terminated employment with USNH. Some supervisors also inform the PA about a cardholder on extended leave or termination of the staff. Based on this information, the PA closes the PCards for those employees.

USNH Financial Services Policies and Procedures – PCard

USNH Financial Services Policies and Procedures includes a section, USNH PCard Guides (Policy 09), that provides guidance on the PCard program which was last updated in March 2020. These guides indicate that cardholders must purchase through UShopNH whenever possible. These guidelines cover how to obtain a PCard and how to navigate the system on a daily and monthly basis. The procedures cover roles and responsibilities for administering the program, authorized and unauthorized purchases, documentation requirements, accounting for transactions, and the protocol for how PCard violations are handled.

The guides dictate that the standard maximum limits for purchases are \$3,000 for a single transaction and a monthly purchase limit of \$10,000. Per the guides any higher limits must be approved by the campus CFO or their designee. As of September 2024, there are about 180 cards with permanent individual purchase limits over \$3,000 and up to \$50,000. Cardholders can request temporary limit increases or exceptions to unallowable purchases. The guides indicate this requires CFO or designee approval.

Cardholders are instructed to adhere to USNH policies and procedures inclusive of the safeguarding of USNH assets to avoid fraud, abuse, and waste and to avoid any real or perceived conflict of interest or abuse of assets. It is against the law to use any government funds for personal use. The ethics hotline is referenced, along with contact information for PCard Administration, Internal Audit, and General Counsel.

Procurement is currently in the process of drafting an updated PCard policy.

Related Sections of the USNH Financial Services Policies and Procedures

USNH Financial Services Policies and Procedures 07 Travel provides guidance to the traveler to ensure that an individual should not experience a financial gain or loss because of USNH business travel. Consistent application of the policy will ensure compliance with federal regulations and sponsor requirements (as applicable), ensure USNH meets all requirements for an Accountable Plan as defined by Internal Revenue Service Regulations (Reg.Sec.1.62-2), enable USNH to better manage its limited resources, ensure that reimbursements are fair and equitable to both the traveler and USNH, and ensure clear and consistent understanding of the rules by which travel reimbursement will be provided.

USNH Financial Services Policies and Procedures 07-005 (Air Travel, Domestic and Foreign) outlines procedures related to air travel. USNH travelers should book the lowest-priced airfare available for both domestic and international travel. Documentation is required to be submitted on reason(s) why the lowest cost mode of transportation was not used, along with necessary pre-approval where applicable. In addition, the traveler should use the most cost-efficient means of travel to and from airports. The policy also includes requirements when traveling for sponsored projects, including the requirement for all federally sponsored international travel to be pre-approved by the UNH Support Team for the Administration of Research (STAR) and the federal requirement to comply with the Fly America Act (for federally sponsored projects).

USNH Financial Services Policies and Procedures 07-006 (Lodging) outlines procedures related to lodging. USNH travelers should book the lowest available rate for single occupancy in moderately priced safe accommodation given reasonable personal convenience. For alternative accommodation, the traveler should consider certain items before booking alternative accommodation. Once the determination is made, the facility should be rented through an approved platform (hotel website, AirBnB, HomeAway, VRBO, etc.) that has a host liability insurance program and 24-hour customer service. The lodging receipt should include the name and location of the venue and the date of occupancy. If the lodging cost significantly exceeds the federal lodging per diem rate, the traveler must submit the agenda for the conference or meeting or provide alternative evidence that the higher cost resulted in a lower overall trip cost to USNH or provide a justifiable business purpose pre-approved by the campus CFO or their designee.

USNH Financial Services Policies and Procedures 07-007 (Travel Meals) outlines procedures related to travel meals. A traveler may be reimbursed for meals and incidental expenses (M&IE) based on the federal M&IE per diem rate in effect for their destination on the date of travel. Per-diem rates must be adjusted when the traveler receives meals provided as part of a conference registration fee, when the traveler claims the actual cost of a business or entertainment meals, and on the first and last day of travel. The policy also details when a traveler can claim per diem on behalf of other travelers. Generally, each traveler must submit their own travel reimbursement form. However, under certain circumstances, it might make business sense to request per diem reimbursement for a group of students or volunteers on USNH business travel. These cases must follow campus specific policy and procedures. Lastly, the traveler may be approved to be reimbursed for their actual cost of meals.

USNH Financial Services Policies and Procedures 07-010 (Vehicle Rental Expenses) outlines procedures when the traveler requires a rental vehicle at an off-campus location. The traveler should obtain the most cost and energy efficient rental agreement. The preferred payment method for vehicle rentals from USNH-contracted local rental agencies is the USNH PCard. If the USNH PCard is used to rent a vehicle, insurance coverage is provided in the event there is damage to the rental vehicle. Reimbursable expenses include rental fee, gasoline charges, parking, tolls, and other operating expenses.

USNH Financial Services Policies and Procedures 07-014 (Non-Reimbursable Travel Expenses) outlines what expenses are generally not reimbursable, including contractor services, alcoholic beverages, parking tickets, personal expenses, personal portion of airfare while on USNH business, personal aircraft use, and other expenses.

USNH Financial Services Policies and Procedures 08 Business Expenditures provides for expenses, other than travel, that further the mission of USNH. This policy applies to all expenditures, regardless of funding source.

USNH Financial Services Policies and Procedures 08-003 (Alcohol) states that the bona fide business purpose for the purchase of alcohol must be clearly disclosed on supporting documentation accompanying purchase or reimbursement documents.

USNH Financial Services Policies and Procedures 08-008 (Awards, Gifts, and Prizes) defines awards, gifts, and prizes and stipulates when each is appropriate. The policy conveys that gifts to employees are unauthorized and that gifts to non-employees, including donors, are not to be

extravagant.

Finally, USNH Financial Services Policies and Procedures 08-009 (Meals and Entertainment) explains the limitations of providing meals and entertainment to include the stipulation that such events are not extravagant.

Uniform Guidance for Sponsored Programs

Federal grants and contracts are governed by the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The cost principles in 2 CFR 200 Subpart E define those expenses that are allowable and allocable to be charged to federal grants. For an expense to be allowable, it must be necessary, reasonable, consistent, adequately documented, conform to any limitations or exclusions, and not used to meet cost sharing or matching requirements of other federal projects. For an expense to be allocable, the expense must be incurred specifically for the federal award, benefit the federal award, and be distributed in proportions that may be approximated using a reasonable method. For non-federal grants, sponsors may have alternative guidance on what is allowed to be charged to the grant.

PCard Review Process

During the time USNH utilized Banner Finance, until December 2025, each cardholder received daily and monthly billing statements through a Banner transaction notification email (subsequent to fieldwork completed for this audit Banner Finance has been replaced by Workday ERP). The cardholder was responsible for submitting all supporting documentation for transactions greater than \$25 to the PCard Receipt Application (PRA). While the PCard policy outlines monitoring responsibilities of PCard Managers, there is no enforcement of supervisory review.

Beginning March 2024, the USNH Financial Operations (FOC) began reviewing all transactions greater than \$25 for unallowable purchases and other issues that do not align with PCard, Travel, and Business Expenditures Policies. FOC and the Procurement Manager created a PCard Review Checklist to facilitate their review. FOC staff reviewing the transaction added comments in PRA for issues they found in their review for the PA to follow up on. The PA was tasked with investigating the issues and following up with the cardholder, if needed. If proper receipts were not included in the PRA submission, the submission was returned to the submitter to upload receipts and resubmit. Unresolved items remained unapproved in PRA, and the transaction was "swept" in Banner Finance (recorded and paid), generally at the end of the following month. If there was a suspected policy violation but receipts are included, the transaction was processed and completed in PRA and flagged for the PA to further review.

In addition, beginning March 2024, the PA began issuing weekly email reminders to cardholders and their supervisors to submit any missing support for transactions greater than \$25. In May and June of 2024, USNH Procurement suspended cards for 22 cardholders who had not submitted support that totaled more than \$250 since July 2023. Due to ERP workloads, additional PCards were not suspended during the summer and fall. Suspension efforts are planned to be continued throughout the administration of the PCard program on an ongoing basis.

PCard Transactions Data

As of the fieldwork end date of this report, there were approximately 1,500 active PCards. There were 107,219 transactions, including credits, totaling \$30,750,697.94 during the 17-month period January 1, 2023, to May 31, 2024. Of these, 83,401 transactions exceeded \$25 for a

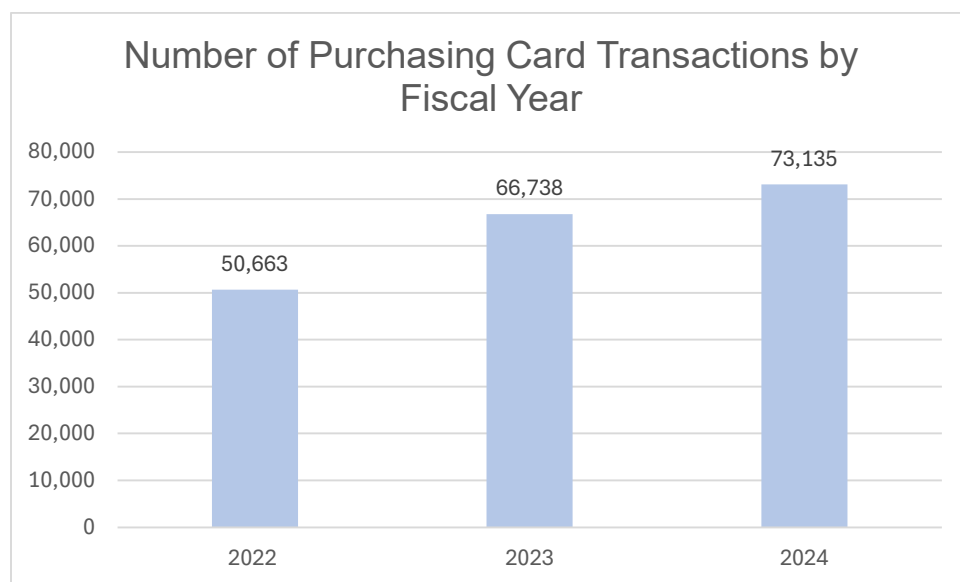
total of \$31,133,058. During this period, the top ten vendors comprised 18% of all purchases:

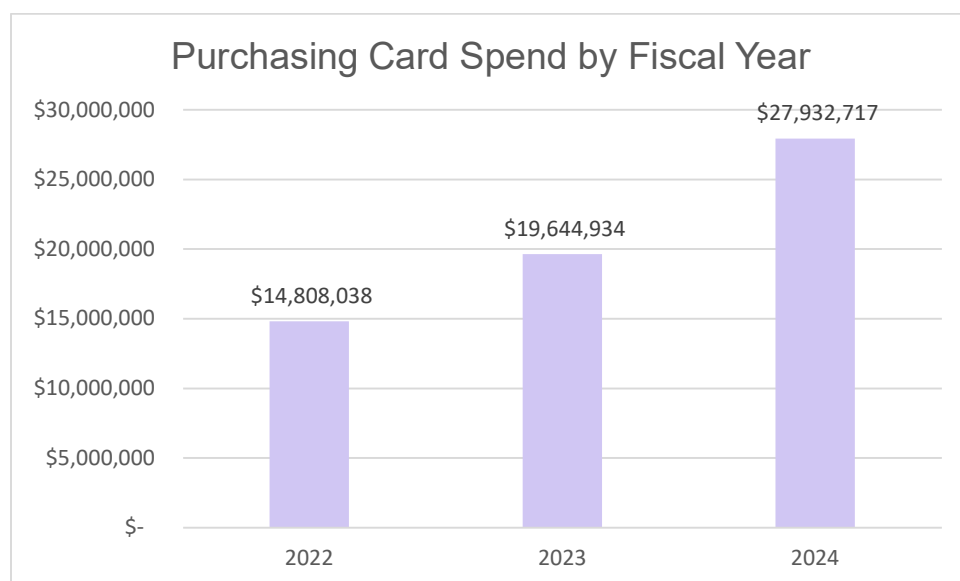
#	Vendor Name	Amount (in \$)
1	Marriott Bonvoy Hotels	\$ 1,005,055
2	Hilton Hotels	\$ 992,659
3	Enterprise Rent-A-Car	\$ 787,537
4	Amazon	\$ 664,089
5	F.W. WEBB	\$ 421,532
6	Google Ads	\$ 382,570
7	Facebook	\$ 366,939
8	CED Twin State Electrical Supply	\$ 334,518
9	Holiday Inn	\$ 327,871
10	The Granite Group	\$ 267,147
	Total of top 10 vendors	\$ 5,549,917

The top five purchasing organizations represented 20% of all PCard transactions (during the testing period):

Organization	PCard Purchase Total
O & M Stockroom	\$2,612,189
Campus Recreation	\$1,139,265
Space Science Center	\$1,057,761
Institute on Disability	\$657,847
Center for Coastal & Ocean Mapping	\$559,650

PCard volume has increased 40% in transactions and 45% in dollars from fiscal year 2022 to fiscal year 2024:





III. Scope

The audit focused on key controls surrounding Purchasing Card processes to obtain reasonable assurance on the design and effectiveness of controls. The scope of this audit was PCard transactions conducted from January 1, 2023, through May 31, 2024. We performed the following procedures:

- Reviewed applicable USNH policies and procedures
- Interviewed the Chief Procurement Officer, the Procurement Manager/PA, and members of FOC to understand their processes and procedures related to PCards
- Obtained PCard Activity, Receipt Submission Application Activity, and Cardholder Information reports from WebI
- Obtained and analyzed Level 3 data, which includes specific items purchased, and other PCard data using specialized software
- Selected a judgmental sample of 176 PCard transactions totaling \$416,684
 - Reviewed the related supporting documentation for appropriateness and compliance with policy and procedures
- Reviewed a sample of approved PCard applications and reviewed supporting documentation
- Validated testing results with USNH FOC and the PA

IV. Report Structure

The four observations in Section V of this report outline internal control issues for management's attention and consideration. The order of the comments is based on their relative importance in terms of potential risk to USNH or foregone effectiveness if not addressed. The observations marked with an asterisk indicate the most significant items for management attention and resolution, which will be tracked for the USNH Audit Committee's monitoring until resolved. The report contains recommendations that management has considered and incorporated into the management action plans indicated below.

V. Observations

*1. Lack of Receipts and Business Purpose

We noted that for 1,146 PCard transactions totaling \$311,545, the cardholders did not provide any supporting documentation and justification.¹ Therefore, these transactions could not be reviewed and approved by anyone at USNH. USNH policy requires that expense documentation and justification be submitted within seven days after the transaction posting date. There is a risk that these transactions may be unauthorized or fraudulent in nature.

We noted that Procurement suspended 22 PCards due to lack of supporting documentation for charges made on USNH PCards.² However, many transactions remained unsupported, as no further punitive action was taken, and not all cards with large numbers of unsubmitted receipts were suspended. For example, one cardholder submitted no support for any of their 226 transactions totaling \$20,785 (exceeding \$25) up to their PCard suspension in May 2024 and submitted only three receipts since then. The cardholder resumed using his card for restaurants, food delivery services, and rideshare services in September 2024, even though his card was indicated as “inactive” in Banner.

There is inadequate enforcement of the policy for cardholders who fail to submit documentation and justification to support their PCard charges. Other than PCard suspensions (which started recently), there have been few repercussions for cardholders for failure to reconcile purchases and submit receipts. The PCard policy state that, “If receipts are not received before the transaction sweep date...the purchase may be considered a personal purchase” subject to repayment by the cardholder; however, USNH has not sought repayment or taken any other action on cardholders with delinquent receipt submissions. Therefore, there is a risk that cardholders incur unauthorized charges and bear no substantial consequences. USNH resources may be wasted and USNH's reputation could be negatively impacted.

We recommend the following in regard to this observation:

1. *PCard Administration should continue to ensure that receipts are submitted and contact the cardholder and supervisor with a violation warning and to attempt to obtain receipts for purchases greater than \$25.*
2. *PCard Administration should maintain a list of cardholders with policy violations.*
3. *PCard Administration should suspend cards promptly after repeated violations.*
4. *PCard Administration should escalate both the cardholder and their supervisor to HR and General Counsel for further action, including pursuit of a refund for unsupported transactions or personnel action, as appropriate.*
5. *USNH Procurement Management should contact cardholders, cardholders' supervisors and Human Resources (in consultation with legal) for recovery of unsupported funds or personnel action, as appropriate (as identified above).*
 - a) *UNH STAR should remove these charges from sponsored projects.*

¹ Transactions over \$25 incurred between January 1, 2023, to May 31, 2024. Receipts were not submitted by cardholders as of October 21, 2024.

² We noted via inquiry that Procurement has stop suspending purchasing cards since June 10, 2024.

Management Action Plans

- The PA and/or designated Procurement staff will continue to ensure that receipts are submitted and contact the cardholder and supervisor with a warning violation to attempt to obtain receipts for purchases greater than \$25.
- The PA and/or designated Procurement staff will continue to maintain the list of cardholders with policy violations started in 2024.
- The PA and/or designated Procurement staff will continue to suspend cards promptly after repeated violations.
- For transactions that violate the policy of the PCard program, the PA and/or designated Procurement staff will continue to contact both the cardholder and their supervisor with policy violation notification and provide instructions on how to reimburse the University, if applicable.
- The PA and/or designated Procurement staff will continue to contact cardholders and cardholders' supervisors for any personal or other unauthorized charges to provide instructions on how to reimburse the University, to seek reimbursement. If unsuccessful in the collection of owed funds: 1) PCard will be suspended or terminated 2) Escalation to Human Resources (in consultation with legal) for recovery of unsupported funds or personnel action will be referred, as appropriate.
- Workday workflow process contains STAR approval to change FDMs (accounting codes) from non-grant to grant prior to the reconciliation of transactions. Current Workday defaults are set to employees' non-grant related organization FDMs.

Owner: Chief Procurement Officer
Expected completion date: Complete

For transactions that appear fraudulent and for abuse of the PCard program, PA and/or designated Procurement staff will refer to HR and General Counsel for further action, including pursuing refunds for unsupported transactions or personnel action, as appropriate. The remaining 22 purchasing cardholders noted above who still have not submitted receipts will be referred to HR and General Counsel for further action.

Owner: Chief Procurement Officer
Expected completion date: June 30, 2025

UNH STAR will review the above transactions that are charged to grants and confirm the allowability and allocability of these transactions. If necessary, STAR will remove these costs from the grants.

Owner: Associate Vice President & Chief Research Administration Officer, Research, Economic Engagement, and Outreach
Expected completion date: March 31, 2025

2.* Ensure Cardholder Compliance with USNH Policy and Procedures

We noted additional instances of noncompliance with current USNH policies and procedures.

A. Unallowable Purchases. The PCard Policy provides a list of unauthorized purchases. We noted purchases for unauthorized purchases for which there was no documented approval for departure from the policy. As the existing review does not require exception approval provided with supporting documentation, there is a risk that unauthorized transactions can be made and USNH funds could be misappropriated. We noted that 46 transactions in our selected sample of 176 transactions violated at least one of the below:

Category ³	Instances	Amount
Alcohol purchased without approval	5	\$6,428.83
Software purchased without approval	2	\$2,571.82
Gift cards purchased without approval	5	\$11,430.06
Gifts purchased without approval	2	\$5,651.62
Equipment, Furniture, and Maintenance items exceeding \$5,000 without approval	8	\$57,679.36
Purchases from USNH departments without approval	3	\$1,610.00
Local taxes and car rental insurance	8	\$1,982.25
Portion of dining gratuity in excess of 20%	2	\$71.17
Purchases above the card individual transaction limit without an approved temporary card change	7	\$77,686.32
Split purchases	13	\$44,234.98
Expensive private car service	1	\$729.60
Unapproved grant purchases or required pre-approval not obtained	4	\$5,302.20

B. Inadequate Supporting Documentation. We noted 49 of 176 selected transactions included support that was inadequate according to the policy. This is caused by a lack of review by cardholders' supervisor or PI, inadequate review protocols for USNH FOC and UNH STAR, a general lack of consideration of the PCard Policies, inadequate follow-up by on flagged transaction by the PA, and a lack of periodic PCard refresher training. There is a risk that these transactions are inappropriate or unauthorized.

³ Note that some transactions violate more than one category.

Documentation Issue ⁴	Instances	Amount
Meals and hotels (150% over per diem) without proper justification	5	\$11,792.50
Prizes/Gifts over \$600 but no tax reporting	2	\$2,597.81
Receipt did not agree to the purchasing card transaction detailed information (e.g., total amount or vendor)	10	\$55,005.50
Loading funds to app for future gift cards (without any recipient details)	1	\$999.81
Receipts that were apparently altered without explanation (e.g., total amount was crossed out and hand-written over)	5	\$18,851.72
Receipts that are not itemized or are incomplete	10	\$18,311.77
Lack of documentation of attendees or group for meals and shuttles	5	\$9,224.09
Business purpose is unclear and/or not documented	4	\$9,155.63
Unknown delivery address	2	\$768.36
Approvals for policy exceptions not included in supporting documentation within the system (available offline)	14	\$88,068.72
Lost receipt and form not completed and no approval	1	\$72.86

Furthermore, supporting documentation for 140 from 176 selected transactions (totaling \$331,418) was provided late, after these transactions remained unsupported past the sweep date (45 days) and the transactions were charged to the default account. There is no assurance that these transactions represent a charge to an appropriate account, as cardholders may not have reviewed these transactions to ensure an appropriate FOPAL has been selected. The cause is lack of follow-up and consequences for untimely receipts submission.

In addition to our sampled transactions, additional review revealed that 54 transactions were supported via emailed receipts and invoices which were pasted into Word documents. Such documentation can be easily altered, allowing the opportunity for fraudulent transactions. The existing review and approval process for PCard transactions is not adequate to identify and follow-up on such suspicious transactions. There is a risk that these transactions may be inappropriate or otherwise fraudulent.

C. Post Termination Purchases. During our testing period, there were 49 purchases that were incurred after the cardholders' employment status had been terminated. These charges totaled \$3,660.19.

- Cards that were associated with accounts such as Uber or with subscriptions such as periodicals continued to accrue charges up to six months after employee termination. For our testing period these recurring charges totaled \$1,300.43. Included in this total, one individual continued to use the PCard associated with their Uber account, including

⁴ Note that some transactions have more than one issue

Uber Eats, 17 times for over the course of five months for a total of \$584.69

- Other post-termination charges included a hotel stay, airport shuttle service, and an unknown vendor for a total of \$2,359.76.

Automatic charges and charges with cards associated with memberships are considered preapproved and can continue after the card is closed. There is currently no review to identify purchases that occur post termination. PCard transactions incurred after termination can be unauthorized or fraudulent.

D. PCard Transactions from Catalog Suppliers. The O & M Warehouse at UNH had over \$2.6M in PCard transactions during our 17-month testing period. \$267,148 of those purchases were from The Granite Group, which is a UShopNH catalog supplier. The USNH Financial Services Policies and Procedures, and specifically the PCard policy, instruct cardholders to use UShopNH whenever possible. We also noted that the business purpose in PRA for these 5,655 transactions was always indicated as "Stock Purchase," which is not descriptive and not in accordance with the PCard policy. The cause is a lack of enforcement of the USNH Financial Services Policies and Procedures, a lack of periodic PCard refresher training, and a lack of adequate transaction review and follow up. Purchases that don't conform with USNH policy may result in a waste of USNH resources.

We recommend the following in regard to this observation:

1. *Procurement management should review the above transactions and follow-up with cardholders and their supervisors to resolve the identified issues.*
2. *Violation notices should be issued, and violation protocols should be utilized to resolve above noted transactions.*
3. *For any transactions that are charged to grants for which UNH STAR cannot verify approval, allowability, and allocability, UNH STAR should move these costs to internal funds.*
4. *Clear roles and responsibilities should be developed for the review of PCard transactions by UNH STAR and USNH FOC in order to have adequate controls to optimize PCard transaction monitoring via leveraging each other's review including cardholders' supervisors, UNH STAR, and USNH FOC.*
5. *All FOC staff who review PCard transactions should receive training in the USNH Financial Services Policies and Procedures, to include financial policies impacting PCard charges.*
6. *FOC staff should be periodically trained to ensure that their review includes the following, but not limited to:*
 - a. *Matching the date of transaction against receipt date*
 - b. *Verifying the name of the vendor between the supporting documentation and the transaction detail*
 - c. *Level 3 data comparison (if available)*
 - d. *Assuring that attendees of events are clear and auditable*
 - e. *Shuttle charges over \$250 should include the name of the group or the individual traveling*
 - f. *Reporting taxable gifts*
 - g. *Ensuring the business purpose is reasonable*
 - h. *Return and/or reject receipts submitted on word documents or altered receipts*
7. *In addition to the reviews currently being conducted, management should periodically conduct detailed reviews of supporting documentation for a sample of high-risk transactions. Parameters of choosing samples should include, but not limited to:*

- a. *Past violators*
 - b. *Transactions from suspicious vendors*
 - c. *High quantity of transactions per user*
 - d. *Restaurant transactions*
 - e. *Hotel transactions*
 - f. *Gifts*
8. *In addition to the PCard applicant, training should be required of the supervisor or designated reviewer (proxy) and anyone who will assist the cardholder in uploading supporting documentation (e.g., administrative assistants). Training completion for these individuals should be tracked in the system of record used to track applications.*
9. *Training should be required upon card renewal before receiving the replacement card and for changes in type of card.*
10. *Training should reiterate the requirement for cardholders to review and adhere to all USNH Financial Services Policies and Procedures in addition to Travel (07) and Business Expenditures (08) policies.*
11. *Designated reviewers (supervisors or STAR for PIs as cardholders) should be required to review all transactions for adherence to all USNH Financial Services Policies and Procedures, including PCard (09), Travel (07), and Business Expenditures (08) Policies and grant requirements as applicable and reiterate policy requirements as needed. Reviewers of transactions should be required to report repeated violations to the PA so that these can be tracked and follow-up as needed.*
 - a. *For purchases charged to grants, UNH STAR should be the required reviewer.*
12. *Cardholders and their supervisors should be required to attest to working knowledge of the USNH Financial Services Policies and Procedures, to include PCard (09), Travel (07), and Business Expenditures (08) Policies annually.*
13. *USNH Procurement should review PCard transactions periodically for purchases from catalog vendors and follow up with cardholders to understand the transaction and reiterate the policy to purchase through UShopNH.*
14. *The PA should work with cardholders to resolve issues with transactions that arise from the FOC's review. For items that cannot be resolved, USNH Procurement should issue warnings, track violations, and require additional training for cardholders with repeated violations. The PA should escalate to General Counsel and HR as appropriate. A periodic report should be presented to FINEC on PCard trends and compliance.*
15. *Coordinate with Wells Fargo to ensure that expenses are not charged post-card closure.*
16. *USNH Procurement should conduct monthly reviews of reports detailing transactions after employee terminations and follow up with Wells Fargo regarding charge processes related to these transactions.*

Management Action Plans

- *Current PCard Training iterates the requirement for cardholders to review and adhere to all USNH Financial Services Policies and Procedures, including Travel (07) and Business Expenditures (08) policies. This will continue to be included in training, if updates are warranted.*
 - *PCard Training – Basics, Section 7. PCard Types, Travel: References USNH Financial Services Policies and Procedures 07. Travel.*
 - *PCard Training – Basics, Section 23. Business Meals: References 08-009 Meals and Entertainment policy link.*
 - *PCard Training – Basics, Section 43. General Documentation: Links to USNH Policy*

- PCard Training home page includes links to Purchasing (06), Travel (07), Business Expenditures (08), and USNH Purchasing Card Guides (09) (all USNH financial policies).
- On January 6, 2025, implemented with Workday: Designated reviewers (supervisors or STAR for PIs as cardholders) are required to review grant-related transactions over certain dollar thresholds for adherence to all USNH Financial Services Policies and Procedures, including PCard (09), Travel (07), and Business Expenditures (08) Policies, and grant requirements as applicable and reiterate policy requirements as needed. This has developed clear roles and responsibilities for reviewing PCard transactions by STAR and USNH FOC. The purpose was to design the right set of controls to optimize PCard transaction monitoring via leveraging each other's review including cardholder's supervisor, STAR, and USNH FOC.
- The PA has confirmed with a Wells Fargo representative that only credits and not any debits may be charged after a PCard has been closed with Wells Fargo. The sample finding indicated that the PCard was reflected as closed in Banner; however, it was not closed in the Wells Fargo portal. For this reason, this allowed the supplier to continue to charge a certain PCard. Immediate action has been taken to close the PCard with Wells Fargo, to prevent further transactions. For the other cards noted, the PA confirmed the closed dates with Wells Fargo and that there are no subsequent transactions.
- The PA and/or designated Procurement staff will continue to perform monthly reviews of reports detailing transactions after employee terminations and will bring to the department's attention any transactions which require reconciliation by a campus organization's Expense Data Entry Specialist. The PA and/or designated Procurement staff will continue to regularly review terminated employee list, and will continue to suspend or terminate the card, depending on the business requirement status findings.
- The PA has issued policy violation notices for the above noted transactions.

Owner: Chief Procurement Officer

Expected completion date: Complete

- The current PCard Application cardholder signature line reads, "By signing and authorizing this request, I acknowledge that I understand the related policies for the requested card type and accept responsibility for its use." This is posted on the Procurement Services website ([Forms & Policies](#)). The PCard signature line will be updated for the cardholder to read: *By signing, I acknowledge, understand, and will abide by, USNH Financial Services Policies and Procedures, including PCard (09), Travel (07), and Business Expenditures (08) Policies and any other related policies.* The PCard signature line will be updated for the supervisor or his/her delegate or PI to read: *By signing, I acknowledge, understand, and will enforce, the USNH Financial Services Policies and Procedures, including PCard (09), Travel (07), and Business Expenditures (08) Policies and any other related policies.* The PA will evaluate future opportunities to collect the attestation from cardholders and supervisors that they possess a working knowledge of the USNH Financial Services Policies and Procedures, to include PCard (09), Travel (07), and Business Expenditures (08) Policies annually.
- Process of reviewing PCard transactions periodically for purchases from catalog vendors and follow up with cardholders to understand the transaction and reiterate the policy to purchase through UShopNH, will be continued and ongoing.
- The PCard Administration and/or designated Procurement staff will continue to work with cardholders to resolve issues with transactions that arise from FOC's review. For items

that cannot be resolved, Procurement will issue warnings, track violations, and require additional training for cardholders with more than one violation. Escalating to General Counsel and HR will take place, if applicable. A periodic report may be presented to FINEC on PCard trends and compliance at any time upon FINEC's request.

- Identifying purchases that occur post termination is conducted when the PA runs a report of unreconciled transactions. If an employee is no longer with USNH, the Supervisor of the employee will be notified that transactions require reconciliation by the department.

Owner: Chief Procurement Officer

Expected completion date: June 30, 2025

- The PCard policy will be updated to include that reviewers of transactions are required to report repeated violations to the PA for tracking and follow up as needed.
- Procurement will seek approval from FINEC to add the recommended additional training requirements to the policy as well as request any additional resources necessary to complete this recommendation. Implementation is subject to both of these approvals.

Owner: Chief Procurement Officer

Expected completion date: December 31, 2025

- With Workday enhancements there are additional controls built into the expense reporting functionality. We will develop internal guidance for the travel and expense (T&E) and PCard staff on the above suggested areas and add additional areas we determine need additional review such as business purpose, unallowable expenses, and receipt documentation requirements. Training will be provided on selected topical areas during weekly T&E/PCard meetings. After the training, all FOC staff reviewing PCard transactions will be asked to formally acknowledge all financial policies including gift and awards, taxability of gifts, and alcohol.
- We will request Level 3 data to be available for FOC review within Workday. If this cannot be achieved, we will ask FINEC to accept the risk.

Owner: Finance Support Manager

Expected completion date: June 30, 2025

- UNH STAR will review transactions (charged to grants) and verify pre-approval documentation and confirm the allowability and allocability of these transactions. If necessary, STAR will remove these costs from the grants.
- Workday workflow requires preapproved authorization to approve certain predefined expenses (e.g., foreign travel). Additionally, training, including the approval process for expenses charged to grants, was provided to PIs before the Workday implementation in November and December of 2024, and sponsored program expense training will be ongoing as STAR continues to complete the Workday implementation process.

Owner: Associate Vice President & Chief Research Administration Officer, Research, Economic Engagement, and Outreach

Expected completion date: March 31, 2025

3. Update and Enhance PCard Policy and Procedures

- A. Roles and Responsibilities. The 09 – 102 PCard Roles and Responsibilities section of the PCard policy define PCard Manager roles and responsibilities, but we noted a lack of a consistent process of supervisory review of PCard transactions. Evidence of review by anyone other than the cardholder was not required as part of the PCard transaction approval process. The cause is a lack of enforcement of the policy and a lack of adequate infrastructure to enforce supervisory review of transactions. The risk exists that purchases go unchecked, and cardholders can make fraudulent purchases.
- B. Policy Considerations. We noted areas of the PCard policy that could be augmented to improve accountability and support the business purpose of transactions. These observations include processes for gift card purchases and purchasing laptops and other computing devices, PCard training for supervisors, enhancements to the training modules, adjusting ride service gratuity to 20%, and including the USNH Code of Ethics in the policy. See Appendix I for detail.

These issues are caused by a lack of adequate maintenance of the policy and ensuring all necessary elements are included. The risk is that responsibilities and accountability are not adequately communicated to the USNH PCard holders and funds and resources are abused and/or wasted.

We recommend the following in regard to this observation:

- 1. Ensure that the Workday expense module requires approvals by supervisor to comply with the policy.*
- 2. Update and enforce the existing PCard Policy, including defining roles responsibilities for USNH FOC, UNH STAR, and supervisors.*
- 3. Enhance the policy to include guidance for gift card purchases, computing device purchases, adhering to Travel and Business Expenditures Policies, and tipping ride service drivers and adding the USNH Code of Ethics. See Appendix I for detailed recommendations.*

Management Action Plan

The Workday Expense Module has been designed to require approvals by supervisors to comply with policies. Procurement is actively working on updating the PCard Policy, to include defining roles and responsibilities for USNH FOC, STAR, and supervisors, enhancing the policy to include guidance for gift card purchases, computing device purchases, and adhering to Travel and Business Expenditures Policies, which will include tipping ride service drivers, and adding the USNH Code of Ethics and including Appendix I detailed recommendations.

Owner: Chief Procurement Officer

Expected completion date: December 31, 2025

4. Enhance USNH PCard Program Management

We have the following observations related to the management of USNH PCards.

- A. High Card Limits. We identified 183 cards with limits greater than \$3,000. We selected five PCards with single purchase limits equal to or greater than \$3,000 (the standard limit per policy) and reviewed the approved applications for those cards. We noted that none of these five applications contained documented evidence that they were approved by the CFO or designee, as required by the PCard Policy. The applications were only approved by supervisors and PCard Administration. USNH Procurement has not enforced the policy. Higher limits increase the risk of misuse of USNH funds and negative impact to USNH's reputation.
- B. Transactions Exceeded Established Limits. We identified seven out of 176 selected transactions which exceeded the users' individual transaction limits per Banner and no approved temporary increase form was on file to support the limit increase. These purchases totaled \$77,686. Per discussion with the PA, one possible cause is that Wells Fargo currently doesn't have the option to temporarily increase card limits; so, when the PA processes a temporary increase with Wells Fargo, the limit does not return to the normal limit without further action by the PA. It's also possible that individual purchase and monthly limits are keyed into Banner incorrectly. This is a manual process to enter card data into Banner and any manual processes are prone to errors. The possibility also exists that Wells Fargo allowed some purchases to exceed individual purchase and monthly limits. Allowing cardholders to transact large purchases without preapproval increases the risk of misuse and waste of USNH funds and negative impact to USNH's reputation.
- C. Incorrect Expiration Dates. Some card expiration dates were incorrect in Banner. The PAs manually enter card information into Banner and errors can occur. In particular, the risk is that the limit is incorrectly keyed into Banner causing confusion as to what the actual limit should be for a given cardholder. This can also result in inadequate monitoring of card limits.
- D. Default Accounting Grant Funds. We identified seven PCards that had grants for the default accounting fund. This is caused by lack of requirements to prevent accidental charges to grant funds. The risk is that purchases are charged to grants without proper review and these charges may not be allowable or allocable to the grants.

We recommend the following in regard to this observation:

- 1. *Determine and document the appropriate criteria for individuals to be eligible for PCards. All applications should be vetted against these criteria and denied if the criteria are not met.*
- 2. *Approval Process Enhancements:*
 - a. *Require in the policy and implement a more stringent business case requirement for increases or initial requests above the standard PCard limits including an escalated approval process for requests exceeding specified amounts:*
 - i. *Provost or Campus CFO for requests from \$3,001 to \$10,000.*
 - ii. *Vice Chancellor for Financial Affairs and Treasurer for requests greater than \$10,000.*

3. *Require and implement the following for temporary limit Increase:*
 - a. *A supportable business case for not utilizing UShopNH and for obtaining temporary PCard increase. Include in updated policy.*
 - b. *Enhance management oversight to ensure that temporary exceptions are reverted to standard limits. Follow up with Wells Fargo to confirm compliance.*
4. *Automation and Integration: Investigate the possibility of automating the feeding of cardholder master data information from Wells Fargo into Workday to streamline processes.*
5. *PCard Administration should coordinate with the PIs for the seven cards that default to grant funds to determine if the expenses are appropriate, allowable, allocable, and approved to date and whether there are adequate approval policies in place for future expenses. USNH Procurement should consult UNH STAR and consider not using grant funds as default source. Incorporate this in the policy.*

Management Action Plans

- The PCard Administrator and/or designated Procurement staff will continue to require and implement the following for temporary limit increase:
 - A supportable business case for not utilizing UShopNH and for obtaining a temporary PCard increase, which is currently included in the PCard policy.
 - Wells Fargo released an enhanced *Scheduling Tool* that is being utilized for dollar limit increases, which automatically reverts standard limits back to assigned limits, on selected dates.
- Workday was designed to automatically feed cardholder master data information from Wells Fargo into Workday to streamline processes. This was implemented on January 6, 2025.
- The PA provided STAR a list of seven cardholders to update Banner default grant related FOAPALs to non-grant related FOAPALs. Since the implementation of Workday on January 6, 2025, all defaults are automatically set to a cardholder's home organization non-grant related default FDM. This will not be required to be incorporated into PCard policy, as it is not a selected option any longer.

Owner: Chief Procurement Officer

Expected completion date: Complete

- The criteria for individuals to be eligible for PCards is outlined in PCard Policy 09-101 USNH PCard – Introduction, which currently includes: 1) Employees active in the payroll system, and 2) Students serving in a role of President or treasurer of student organizations. The PCard policy will be updated to include another category of: Retired faculty members (Emeriti) continuing grant-related research through the end date of the grant. All applications are currently vetted against these criteria and are denied if not met.
- Procurement currently reviews Temporary PCard Change Requests of limit increases to ensure compliance to USNH bid thresholds and policies. Procurement Services does not have the resources currently to implement additional Provost/CFO approvals for limits over \$3,000 and Vice Chancellor for Financial Affairs and Treasurer for requests greater than \$10,000.

Owner: Chief Procurement Officer

Expected completion date: December 31, 2025

Internal Audit Response

The current PCard policy requires approval from the CFO or designee for PCard purchase limits exceeding \$3,000. As no such approval is currently obtained and will not be obtained going forward, the policy non-compliance should be presented to FINEC for risk acceptance. A cardholder's ability to transact large purchases without preapproval increases the risk of misuse and waste of USNH funds and could negatively impact USNH's reputation.

Appendix I: Enhance Policy, Procedures, and Training

Observation	Risk	Recommendation
There is inadequate clarity on where PCard should be used and who should get a PCard.	The PCard usage may not be in accordance with management's expectations and USNH may not fully leverage the volume discounts. Furthermore, fraudulent purchases could occur.	PCard policy should clearly define the purpose of PCard use and alternatives which should be explored before a PCard can be used. The policy should also clarify who should have a PCard.
PCard purchases are not consistently and adequately reviewed by supervisors, or someone other than the purchaser.	Cardholders make personal or otherwise inappropriate purchases. These inappropriate purchases go undetected and USNH funds are wasted and USNH reputation is harmed.	Procurement should implement a process of supervisory, PI, and STAR (for sponsored project transactions) review and approval of PCard transactions. The review and approval should be evidenced in Workday by a person other than cardholder.
FOC, PA, and supervisors responsible for reviewing and approving PCard transactions are not familiar with financial policies and procedures.	Unallowable or inappropriate transactions go undetected because the reviewer is not familiar with USNH Financial Services Policies and Procedures.	The PCard Policy should require FOC, PA, and supervisors responsible for reviewing and approving transactions to complete training on Travel, Business Expenditures, and PCard Policies.
Purchases related to memberships, particularly Uber, occurred after employees' status was terminated. Cards can be on autopay or and continue to accrue charges even after they are closed with the bank.	Cardholders can continue to charge services after employment termination, leading to fraudulent transactions without recourse.	The policy and PCard training modules should be augmented to address using PCards for recurring and automatic charges, especially related to Uber and other personal accounts.
Cards added to personal electronic wallet can be inadvertently used for a personal expense.	Unauthorized purchases could occur.	The policy should address the risk of PCards added to personal electronic wallet.
Many gift card transactions are executed via PCards without proper approval. Furthermore, proper documentation supporting the charges may not exist for gift cards distributed.	Gift cards may be used for personal purchases.	The policy should require that employees use UShopNH to purchase gift cards. Purchases should be routed to STAR or a supervisory for approval. STAR and supervisors should be required to ensure that support for recipients is maintained and accessible for review.

		STAR should develop and implement a process, including roles and responsibilities, for reconciliation of gift cards and participants for research projects.
PCard Administration is reliant upon cardholders to self-report long-term paid leave. The training modules do not instruct cardholders to contact PCard Administration when going on long-term paid leave.	The card may be used for inappropriate purchases while an employee is on leave.	The policy and training modules should be augmented to include instruction to contact PCard Administration before going on long-term paid leave (or as soon as possible, in emergency situations).
Computer devices were purchased via PCards which bypasses centralized IT device management and can also be personal in nature.	There are inconsistencies in IT device inventory and potential financial loss.	Procurement should coordinate with ET&S to determine appropriate guidance for computing device purchases. The PCards policy should be updated based on ET&S's guidance and recommendations.
Cardholders no longer have a business need to have a PCard.	Leaving these cards open and in the hands of employees who do not need them increases the risk that they could be lost or otherwise misused.	PCard Administration should annually review card usage for lack of activity and close unused accounts.
The PCard Guides do not address repercussions for immediate supervisors of cardholders if purchases do not comply with USNH policies.	Supervisors may allow PCard violations to go unchecked, resulting in possible waste of USNH resources.	Direct supervisors of cardholders with gross violations should be held accountable should they fail to ensure employees adhere to USNH policies. This should be reflected in policy.
Cardholder's coworkers may be aware of PCard fraud but not know how to report it or may feel threatened reporting fraud.	Fraud is undetected and cardholders can continue making fraudulent purchases. Funds are wasted and USNH's reputation is harmed.	Procurement should ensure the code of ethics is clearly published in the updated policy and is addressed in the PCard training modules.
The PCard Guides allow for a maximum gratuity for ride services of 15%. An allowance of up to 20% would reflect consumer behavior and etiquette according to nerdwallet.com and Reader's Digest (rd.com) . We also noted that many companies who provide shuttle and car	Cardholders may inadvertently violate procurement policy.	We recommend Procurement update the PCard policy to address this.

services automatically charge 20%, putting the cardholder in violation of USNH policy.		
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University System of New Hampshire

FY24 Single Audit Results

Year ended June 30, 2024



FY24 Single Audit

Single Audit

Reports Issued

Opinion on internal controls over financial reporting and compliance in accordance with *Government Auditing Standards*

Opinion on internal control over compliance with major program requirements in accordance with *Uniform Guidance*

Federal Major Programs

Student Financial Assistance (SFA) Cluster

Every Student Succeeds Act/Preschool Development Grants (ALN # 93.434)

Child Care Development Block Grants (ALN # 93.575)

Findings

Credit Balance Testing

-5 out of 40 students selected for testing did not have their credit balance returned within the required 14 days.

NSLDS

- 6 out of 60 students selected for testing did not have their status change reported to NSLDS within the required 60 day timeframe

Single Audit

Looking Forward to 2025

Start the single audit work in May/June with goal to complete as much as possible prior to the FS Audit

Major Programs

- Student Financial Aid Cluster (84.SFA)
- Trio Cluster (84.TRIO)

Potential Other Major Programs

- Foster Care Title IV-E (93.658)



Questions and Feedback

We appreciate the opportunity to serve you
and welcome any feedback relative to our
performance and to the engagement.



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UNIVERSITY SYSTEM OF NEW HAMPSHIRE
BOARD OF TRUSTEES

Audit Committee

Motion Sheet

University System of New Hampshire

To: Audit Committee

Re: **Accept External Auditors' FY24 Uniform Guidance Audit Reports on USNH Federal Expenditures**

PROPOSED MOTION

***MOVED**, on recommendation of the Chancellor, that the University System of New Hampshire Auditors' Reports from CLA for the year ended June 30, 2024, as required by Title 2 of the U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Government Auditing Standards and Related Information, be accepted.*

SUMMARY OF PROPOSED ACTION

The motion calls for acceptance of the University System of New Hampshire's Auditors' Reports required by the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Act published by the U.S. Office of Management and Budget (OMB) in December 2013. This Act is often referred to as the new 'Uniform Guidance' rules.

RATIONALE FOR PROPOSED ACTION

All non-federal entities that expend \$750,000 or more of federal awards in a year are required to obtain an annual audit in accordance with the Uniform Guidance rules.

PREVIOUS REVIEWS AND APPROVALS

The Vice Chancellor for Financial Affairs & Treasurer, the Chief Financial Officers at each of the USNH institutions, the USNH Controller and other members of management have reviewed the results of the audit.

RELEVANT GOVERNANCE DOCUMENTS, POLICIES, AND PRACTICES

The Audit Committee charter states that one of the primary functions of the Audit Committee is to assist the Board of Trustees in fulfilling its oversight responsibilities relating to the integrity of the University System of New Hampshire's financial statements. The controls tested as part of this audit are key factors ensuring the integrity of these statements. USNH BOT policy and bylaws refer to this responsibility as part of the Audit Committee's charge.

RESOURCE IMPLICATIONS

None

RISK MANAGEMENT CONSIDERATIONS

USNH would jeopardize federal funding for student financial aid programs, research, and other sponsored programs if it did not arrange for this audit to occur or if the audit disclosed significant problems with the administration or expenditure of federal funds. By regulation, this audit report must be provided to the federal government within 30 days of the auditors' report date or by the end of March (for organizations with fiscal years ending June 30), whichever occurs earlier.

SUBSEQUENT ACTION REQUIRED

With an anticipated audit report date and Audit Committee acceptance date of March 20, 2025, the USNH Controller will file the audit report and associated federal form with applicable federal agencies by the end of March.

ATTACHED MATERIALS – SUMMARY AND SALIENT INFORMATION

A final draft of the University System of New Hampshire's Auditors' Reports required by the OMB Uniform Guidance rules is attached. The audited financial statements for the year ended June 30, 2024, previously reviewed by the Committee, are in the first section of the materials. This is followed by the Supplementary Schedule of Expenditures of Federal Awards and Related Notes. Expenditures of federal awards during fiscal year 2024 totaled \$353 million. This includes student loans, direct aid, and workstudy funding totaling \$171 million. By comparison, the fiscal year 2023 total of \$390 million included \$174 million of student loans, direct aid, and workstudy funding.

The second section of the materials includes the Auditor's Reports on Internal Control over Financial Reporting, Compliance, and Other Matters, as well as the Auditor's Report on Compliance for Major Program and Internal Control Over Compliance. There were two findings related to Student Financial Assistance requirements, whereas KSC did not refund credit balances in a timely manner and KSC did not report student status changes timely to NSLDS. KSC management has reviewed the findings and is updating reporting and monitoring procedures to ensure timely refunds and status change reporting. Staff will be trained on updated procedures to ensure USNH is fully compliant in these areas in future years.

SUBMITTED AND APPROVED BY:

Catherine Provencher
Chancellor

Date Prepared: March 10, 2025

For the Meeting of: March 20, 2025

-- End of Motion Sheet --

UNIVERSITY SYSTEM OF NEW HAMPSHIRE

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
(UNDER UNIFORM GUIDANCE)**

YEAR ENDED JUNE 30, 2024

DRAFT

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
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YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITORS' REPORT

The Governor and Legislative Fiscal
Committee, State of New Hampshire,
and The Board of Trustees
University System of New Hampshire

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the business-type activities of the University System of New Hampshire (the System), a component unit of the state of New Hampshire, as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the System, as of June 30, 2024 and 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information – retirement and OPEB plans be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the System board listing but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audits of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2024 on our consideration of University System of New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of University System of New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering University System of New Hampshire's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Quincy, Massachusetts
October 24, 2024

I. Introduction

The following Management's Discussion and Analysis summarizes the financial condition and results of activities of the University System of New Hampshire (USNH) for the fiscal years ended June 30, 2024 and 2023. This analysis provides a comparison of significant amounts and measures to prior periods and, where appropriate, presents management's outlook for the future.

USNH is a Section 501(c)(3) corporation organized under the laws of the State of New Hampshire to serve the people of the State as the key provider of public higher education for bachelor's and advanced degree students. USNH accomplishes its mission by operating three educational institutions that collectively offer a broad array of education, research, and public services for the State. These institutions include the University of New Hampshire which now includes Granite State College (UNH), Plymouth State University (PSU), Keene State College (KSC). In July 2021, the USNH Board of Trustees voted to establish a single merged college between UNH-Manchester and Granite State College. Effective July 1, 2023, the merged entity became a college within UNH named the College of Professional Studies. Accordingly, the activities and balances of Granite State College were merged with those of UNH.

While select programs are active in other regions as well as abroad, most of USNH's activities take place at the three residential campuses (UNH Durham or UNHD, PSU, and KSC), CPS and UNH Franklin Pierce School of Law (UNHL), and the UNH Cooperative Extension and Small Business Development Centers located throughout the State. The accompanying financial statements also include the activities and balances of the University of New Hampshire Foundation, Inc. (UNHF) and the Keene Endowment Association (KEA), two legally separate but affiliated entities. (See Note 1 to the Financial Statements for additional information on affiliated entities).

II. Economic Outlook

USNH enrollment continues to be negatively impacted by declining birth rates and demographic changes in New Hampshire and greater New England. New Hampshire's population has one of the highest median age in the country, which has and will continue to translate to lower high school enrollment levels and declining in-state enrollment. As a response to demographic and enrollment challenges, the State of New Hampshire created a task force to study the strategic alignment of public higher education. The task force is working to ensure that New Hampshire's public education institutions are equipped to handle the changing higher education landscape and to continue to provide a quality education for students. As part of this work, the task force has identified short and long-term initiatives including but not limited to transfer credit and curricular alignment between USNH and Community College System of New Hampshire (CCSNH), streamlining of the admissions process, utilizing consistent admissions and financial aid processes, expansion of online offerings, and recruitment of employers to assist graduates with student loan debt upon employment.

Annually, USNH also attracts young talent to the State of New Hampshire. Each year, approximately 11,000 young people from around the country, primarily the New England area, come to New Hampshire to attend a USNH institution (non-resident population). In collaboration with the business community, these students are exposed to work and life opportunities through internships and other experiential learning opportunities. As a result, more than 18,000 graduates from the classes of 2013 to 2023 are currently working in New Hampshire.

USNH will need to continue to manage the risks related to declining enrollment trends, high operating costs associated with wages and inflation, increasing and changing student needs and the State's ability to increase funding for public higher education.

To address these risks, USNH continues to focus on leveraging opportunities related to online learning and business partnerships, and leveraging the power of a System via increasing shared services, as well as rightsizing and restructuring opportunities to support the projected lower enrollment in the future. Investments are needed to bring down the cost of education, to develop and sustain innovative programs, and ensure the viability of the USNH institutions that serve as integral components to regional and statewide economies. Keeping tuition as low as possible is essential to attracting New Hampshire high school students to pursue postsecondary educational opportunities in New Hampshire.

USNH remains committed to providing exceptional, affordable, and accessible educational and research programs to the citizens of New Hampshire by being student oriented, committed to excellence in selected programs and activities, being efficient and effective in the use of our resources through partnerships, and being widely recognized as a valued partner to the people and communities in New Hampshire. The remainder of this report describes the results of financial operations for the year ended June 30, 2024, with comparisons to prior years.

III. Financial Highlights

A. Revenues

Chart 1 below shows USNH's revenue streams, including those classified as non-operating revenues per GASB standards, totaling over \$1 billion for FY24 which is also consistent with the last five fiscal years. Given our tri-fold mission of instruction, research, and public service, the vast majority of USNH revenues are generated by providing educational and auxiliary services. Total gross revenues were relatively flat from fiscal year 2023 to fiscal year 2024. The largest individual revenue stream increases were in resident tuition, continuing education, and state appropriation revenue which increased by 4.0% (\$10 million), an increase in sales of auxiliary services revenue by 3.8% (\$8 million), and an increase in nonresident tuition by 1.6% (\$5 million). Grants and contracts revenue decreased by 11.5% (\$32 million) which was due to a reduction of \$46 million in one-time federal and state grant revenue associated with the pandemic, which was offset by an increase in \$12 million in operating grant and contract revenues.

Chart 1: 2024 Gross Revenues by Source
Total = \$1+ Billion

(\$ in millions)

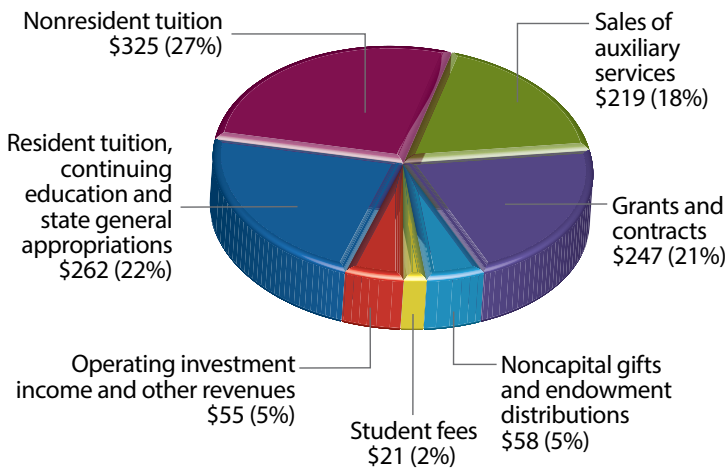
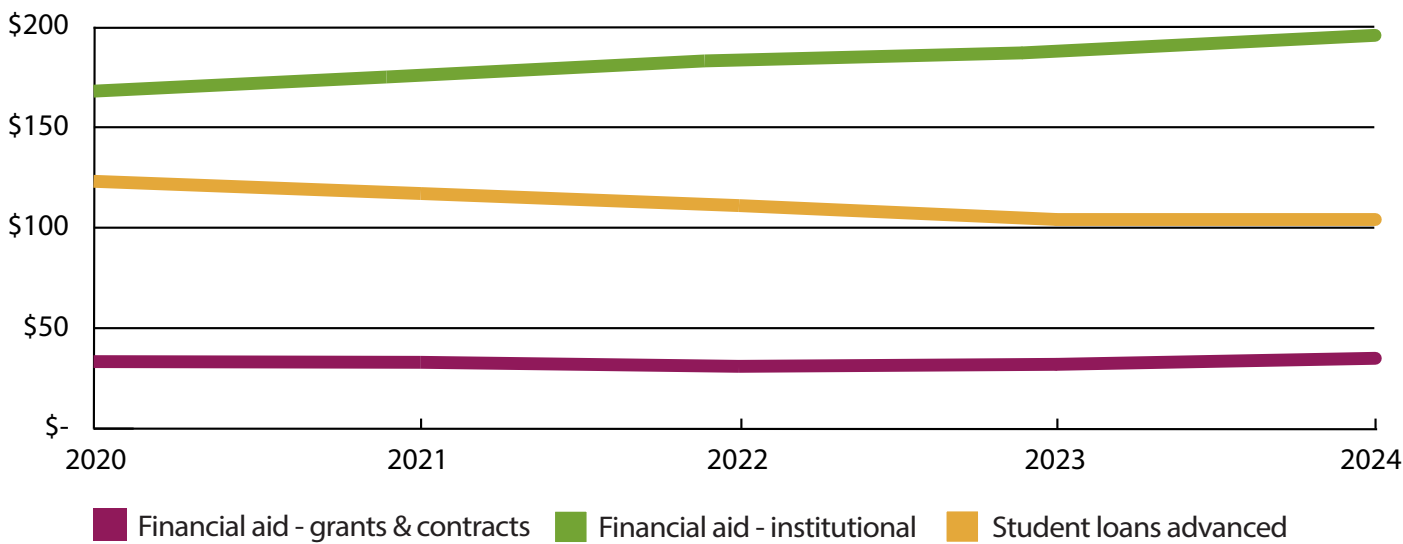


Chart 2: Student Aid Trends

(\$ in millions)



As shown in Chart 2 above, institutional financial aid expenditures continue to surpass aid provided by student loans issued. USNH has provided \$1.1 billion in direct institutional financial aid to students over the past five years. Approximately \$911 million (85%) of the direct institutional aid was provided by campus general funds, gifts, and athletic programs and the remaining \$163 million (15%) was from grants. USNH continues to focus on affordability of its offerings which includes limiting student and family loan debt.

As seen in Table 1 below, full-time equivalent (FTE) student enrollment has steadily declined 11.1% since fiscal year 2020 for all institutions combined mainly due to New England demographics and overall market changes. UNH's strategic priorities are to be among the nation's top public universities in the measures of academic

performance with a focus on enhancing student success and wellbeing and expanding academic and research excellence. UNH was recognized as the number one best value public university in New England for the third consecutive year and a top ten best value public university in the country by U.S. News & World Report. In 2024, UNH welcomed its highest-achieving undergraduate class in UNH history and provided students with the highest percentage of merit scholarships. PSU's strategic priorities are to focus on developing an agile and financially sustainable public university that ignites student's curiosity, promotes student success holistically, and fosters an all-inclusive community. In 2024, PSU welcomed close to 1,000 first-year students to campus, a 13% increase over prior year. KSC is focused on unleashing the passion and igniting potential in students and preparing highly employable talent as the State's only public liberal arts college. In 2024, KSC was recognized as a top ten for best value for regional colleges north by U.S. News & World Report. As evidenced by the financial aid growth shown in Chart 2, USNH is committed to ensuring that New Hampshire's students have access to quality education at an affordable price.

Table 1: Full-Time Equivalent Credit Enrollment

For the Fall of Each Fiscal Year

	2020	2021	2022	2023	2024
UNH (all campuses)	15,141	14,750	14,514	14,390	15,234
PSU	4,409	4,260	4,086	3,717	3,712
KSC	3,434	3,111	3,003	2,777	2,773
GSC	1,444	1,452	1,221	1,032	—
Total USNH FTEs	24,428	23,573	22,824	21,916	21,719
NH Resident	12,413	12,067	11,469	10,683	10,570
Nonresident	12,015	11,506	11,355	11,233	11,149
Total USNH FTEs	24,428	23,573	22,824	21,916	21,719

Table 2: Freshmen Applications, Acceptances and Enrollees at UNH Durham*

For the Fall of Each Fiscal Year

	2020	2021	2022	2023	2024
Freshmen applications received	18,040	18,797	20,150	21,016	20,887
Acceptances as % of applications	84%	85%	87%	87%	87%
Enrolled as % of acceptances	18%	16%	16%	16%	14%

* Comparable data for other campuses is available upon request.

The USNH Board of Trustees approved a tuition freeze for undergraduate resident tuition in fiscal years 2021 through 2024 holding rates flat at the fiscal year 2020 level for NH students. As high school enrollment levels in the State of New Hampshire have declined over the past decade and a half, USNH has seen declines in in-state enrollment. Over the past five years, USNH in-state applications at the USNH residential campuses has remained flat, whereas out-of-state applications increased 8.9% over this same time period. Regional school-age populations are expected to decrease over time, resulting in more competition for the smaller number of New Hampshire and New England students.

USNH is working to ensure New Hampshire students are prepared to meet the needs of the State's workforce. Institutional financial aid grew 5.5% (\$9.4 million) in fiscal year 2024 after a 1.7% (\$2.9 million) increase in fiscal year 2023. USNH has also made significant changes in the way it awards financial aid. New Hampshire's school population data by age grouping suggests that our enrollment challenges will increase in future years. USNH continues to focus on multi-year planning to address the demographic and market changes ahead.

Chart 3 below shows USNH's major revenue stream trends for the past five years. As seen in the graph, USNH held resident tuition rates flat from fiscal years 2020

through 2024 while undergraduate enrollment declined. During fiscal year 2024, auxiliary revenue increased by \$9.3 million (4.4%) compared to fiscal year 2023 due to an increase in the number of students living on campus. State general appropriations increased 14.0% from fiscal year 2020 to 2024. In fiscal year 2024, USNH received \$3 million in one-time surplus support appropriations for KSC and PSU. Also, USNH received a \$6 million State appropriation for the renovation for the Whittemore Center which is a project anticipated to be completed in the next couple of years.

B. Expenses

USNH's expenses (including expenses classified as nonoperating per GASB standards) were relatively flat from fiscal year 2023 to fiscal year 2024, increasing only \$2.4 million or 0.3% over fiscal year 2023. USNH has been focused on containing costs through increased shared services, facilities restructure, and downsizing of operations. Non-grant employee compensation increased \$10.9 million (2.3%) due to planned salary raises and an increase in fringe benefit expenses. This increase was offset by a decrease in supplies and services of \$4.1 million (2.1%) due to lower travel and supplies spending and a decrease in utilities of \$1.8 million (7.2%) primarily due to a mild winter and efforts to leverage system-wide procurement of energy.

Chart 3: Five Year Revenue History

Before Application of Student Financial Aid
(\$ in millions)

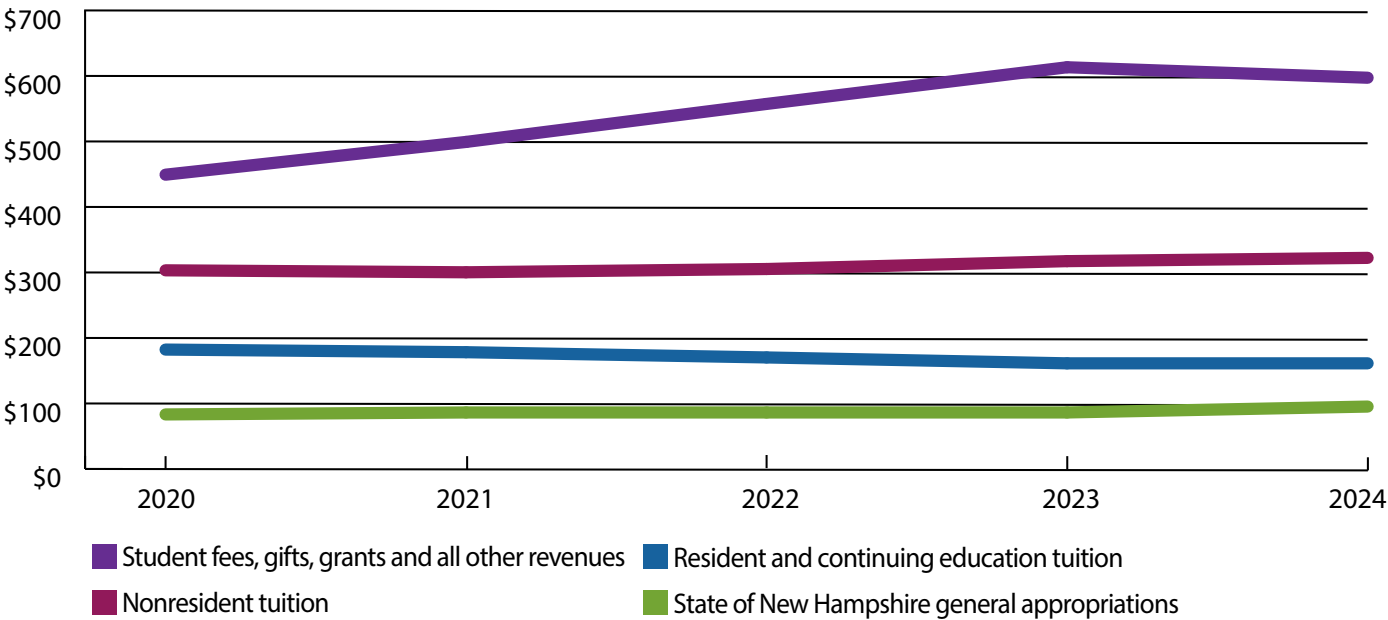


Chart 4: Expenses by Functional Classifications
(\$ in millions)

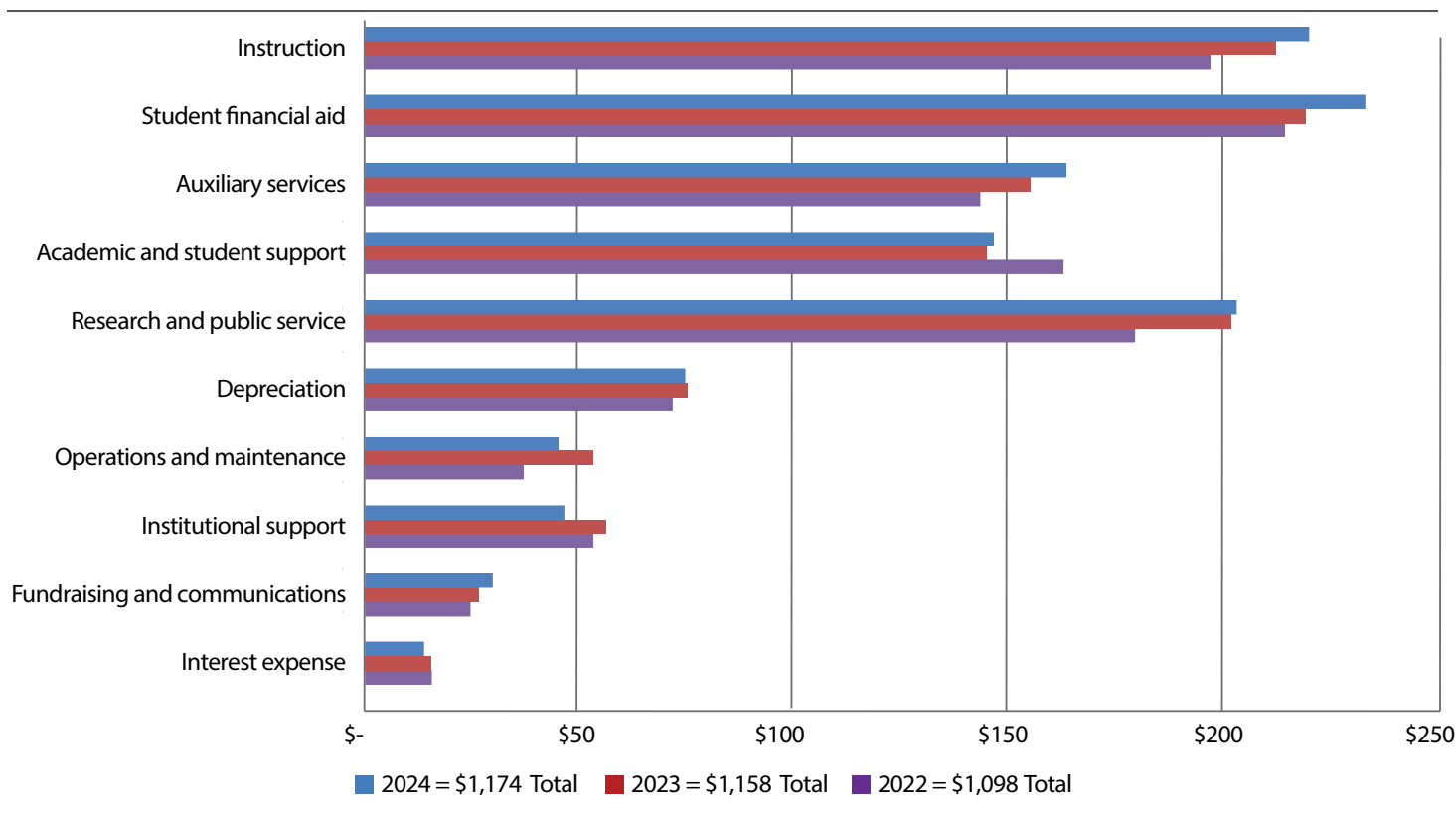


Chart 4 displays USNH's expenses for the past three fiscal years by functional rather than natural classification. Instructional expenses increased due to faculty compensation and fringe benefit costs. Student financial aid continued to increase as noted above. Auxiliary services expenses increased \$8.4 million over the prior year due to an increase in students living on campus resulting in higher dining and residential operating activities. UNH reduced the support provided to certain auxiliary activities which resulted in a decrease in institutional support of \$4 million from 2023 to 2024. (Additional detail on operating expenses by function can be found in Note 13 to the Financial Statements).

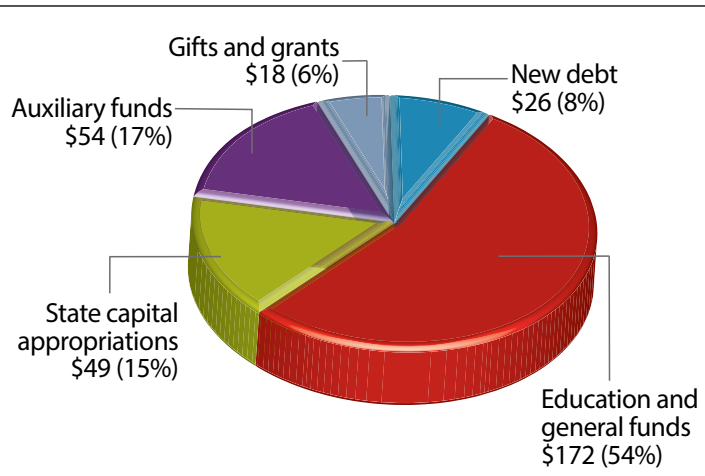
C. Capital spending

The campuses had several major capital projects under construction in fiscal year 2024. These projects included the Biological Sciences Project (\$42.8M), Honors College (\$21.1M), Residence Hall Renovation (\$17.4M) all at UNH and a PSU Business School Renovation Project (\$13.7M).

Capital funding decreased by \$16.8 million (24.0%) in fiscal year 2024 compared to 2023 since USNH did not issue any new debt. Due to limited resources, there are still many buildings in need of improvement at each campus. USNH campuses continue to strategically prioritize the available limited funding for capital assets, while considering a reduction in the overall footprint and infrastructure needed to support the anticipated lower future enrollment level. During fiscal year 2024, USNH was engaged in updated master planning processes to plan for the future. The related debt service is then funded by student fees for each type of auxiliary service (housing, dining, or recreation).

Chart 5 shows the funding sources for USNH's capital spending over the past five years. USNH spent over \$300 million during this time to construct and renovate buildings and infrastructure at all campuses. General funds of \$172 million were the largest sources of funding of capital projects followed by auxiliary funds of \$54 million, then State appropriations of \$49 million, and new debt of \$26 million. Depreciation and amortization expenses of \$363 million were recorded during the same period which includes lease and subscription amortization totaling \$23 million. (See Notes 5 and 8 to the Financial Statements for additional information on capital assets and debt balances).

Chart 5: Capital Funding Sources, 2020-2024
Total \$319 Million
(\$ in millions)



D. Investing Activities

Cash and short-term investment balances totaled approximately \$208 million and \$227 million on June 30, 2024 and June 30, 2023, respectively. (See Note 2 to the Financial Statements for additional information on cash, cash equivalents and short-term investments). USNH's long-term investments consist of permanent endowment and quasi-endowment funds. Permanent endowments are those funds received from donors intended to be invested in perpetuity. Quasi-endowments consist of select large, current-use gifts, and unrestricted balances held centrally that have been approved by the Board to be allocated for long-term investment purposes. These amounts are invested in one of three venues depending on whether the donor contributed to a campus, the UNH Foundation (UNHF), or the Keene Endowment Association (KEA). The investment pools are managed to provide the highest rate of return over the long term given an acceptable level of risk as determined by the responsible fiduciaries. The USNH Consolidated Endowment Pool holds funds for the benefit of all campuses. The UNHF endowment pool holds funds for the benefit of UNH only, and the KEA pool holds funds for the benefit of KSC only. The USNH Board of Trustees has fiduciary responsibility for the USNH Pool, whereas the separate boards of UNHF and KEA have their own investment policies and are responsible for those investments. Below is a summary of USNH's endowment and similar investment values for the past three years.

Table 3: Endowment and Similar Investments
Market Value Summary
(\$ in millions)

	As of June 30,		
	2024	2023	2022
USNH Pool	\$623	\$579	\$557
UNHF Pool	317	289	266
KEA Pool	22	20	17
Funds held in trust	20	18	17
Life Income/Annuity Funds	<u>6</u>	<u>6</u>	<u>5</u>
	<u>\$988</u>	<u>\$912</u>	<u>\$862</u>

While the two larger pools are primarily invested in funds, the KEA pool primarily holds individual stock and bond investments. As shown in Table 4 to the right, the KEA pool net gains over the past three years averaged 4.2% and the USNH and UNHF pools averaged 4.6% and 3.8%, respectively, before distributions. All three pools' returns benefited from positive investment returns and the stabilization of the market in 2023 and 2024.

Distributions from the endowment and trust funds totaled approximately \$41 million in fiscal year 2024 and 2023. Distributions of approximately \$27 million were made from the USNH pool and trusts, along with \$14 million from the UNHF pool and \$612,000 from the KEA pool. Distributions represent a smaller percentage of the USNH pool because USNH holds several quasi-endowment funds for future, rather than current use. Volatility in returns has resulted in a limited number of endowment funds having market values less than the original gift value ("underwater" funds). The net positive returns for fiscal year 2024 and 2023 resulted in a decrease in underwater funds. Of the 1,678 endowment funds maintained in the various endowment pools, 24 remained underwater at June 30, 2024. This compares to 86 underwater endowment funds at June 30, 2023. The endowment funds were underwater by \$1.9 million at June 30, 2024, compared to \$3.1 million at June 30, 2023. (See Notes 4 and 12 for further information on endowment and similar investments).

Table 4: Pooled Endowment Returns

	Year - Ended June 30,			
	2024	2023	2022	Three Year Average
USNH Pool				
Gross return	12.8%	9.0%	(6.2%)	5.2%
Investment management fees	<u>(0.6%)</u>	<u>(0.6%)</u>	<u>(0.7%)</u>	<u>(0.6%)</u>
Net return	12.2%	8.4%	(6.9%)	4.6%
Distributions	<u>(4.5%)</u>	<u>(4.5%)</u>	<u>(3.8%)</u>	<u>(4.3%)</u>
Net reinvested	<u>7.7%</u>	<u>3.9%</u>	<u>(10.7%)</u>	<u>0.3%</u>
UNHF Pool				
Gross return	13.5%	8.6%	(8.3%)	4.6%
Investment management fees	<u>(0.9%)</u>	<u>(0.6%)</u>	<u>(1.0%)</u>	<u>(0.8%)</u>
Net return	12.6%	8.0%	(9.3%)	3.8%
Distributions	<u>(4.8%)</u>	<u>(5.6%)</u>	<u>(4.7%)</u>	<u>(5.0%)</u>
Net reinvested	<u>7.8%</u>	<u>2.4%</u>	<u>(14.0%)</u>	<u>(1.2%)</u>
KEA Pool				
Gross return	12.6%	11.4%	(9.4%)	4.9%
Investment management fees	<u>(0.6%)</u>	<u>(0.7%)</u>	<u>(0.7%)</u>	<u>(0.7%)</u>
Net return	12.0%	10.7%	(10.1%)	4.2%
Distributions	<u>(3.9%)</u>	<u>(5.0%)</u>	<u>(3.6%)</u>	<u>(4.2%)</u>
Net reinvested	<u>8.1%</u>	<u>5.7%</u>	<u>(13.7%)</u>	<u>0.0%</u>

IV. Using the Financial Statements

A. Statements of Net Position

The Statements of Net Position depict all USNH assets, liabilities, and deferred inflows/outflows of resources on June 30 each year, along with the resulting net financial position. An increase in net position over time is a primary indicator of an institution's financial health. Factors contributing to future financial health as reported on the Statements of Net Position include the value and liquidity of financial and capital investments, and balances of related obligations.

Table 5 below shows condensed information from the Statements of Net Position at June 30 for the past five years. Note that we have also included certain condensed information as of June 30, 2024 by campus herein as required by regional accreditation agencies.

Table 5: Condensed Information from the Statements of Net Position as of June 30,
(\$ in millions)

	2020	2021 ¹	2022	2023 ²	2024
Cash and short-term investments	\$ 224	\$ 216	\$ 255	\$ 227	\$ 207
Endowment and similar investments	803	1,001	862	912	988
Capital assets, net	1,120	1,144	1,119	1,160	1,205
Other assets and deferred outflows of resources	<u>107</u>	<u>113</u>	<u>112</u>	<u>128</u>	<u>112</u>
Total Assets and Deferred Outflows of Resources	<u>2,254</u>	<u>2,474</u>	<u>2,348</u>	<u>2,427</u>	<u>2,512</u>
Derivative instruments - interest rate swaps	29	22	11	–	–
Postretirement medical benefits	91	86	78	66	65
Long-term debt	439	412	381	380	362
Other liabilities and deferred inflows of resources	<u>198</u>	<u>296</u>	<u>257</u>	<u>277</u>	<u>273</u>
Total Liabilities and Deferred Inflows of Resources	<u>757</u>	<u>816</u>	<u>727</u>	<u>723</u>	<u>700</u>
Net investment in capital assets	709	722	723	744	799
Restricted financial resources	497	606	591	623	669
Unrestricted financial resources	<u>291</u>	<u>330</u>	<u>307</u>	<u>337</u>	<u>344</u>
Total Net Position	<u>\$1,497</u>	<u>\$1,658</u>	<u>\$1,621</u>	<u>\$1,704</u>	<u>\$1,812</u>

¹ Certain balances restated to reflect the adoption of GASB 87 related to leases.

² Beginning balances were restated to reflect adoption of GASB 96 related to subscriptions.

As shown above, cash and short-term investment balances have been relatively stable over the past five years. The endowment gains were moderate in fiscal year 2020, a large increase in fiscal year 2021, a significant decrease in 2022 with returns rebounding in 2023 and 2024. However, the overall net gain was \$185 million (23.0%) since fiscal year 2020, primarily due to favorable returns in fiscal year 2021, 2023, and 2024. Capital assets, net, increased in fiscal year 2024 due to an increase in work in progress related to UNH and PSU academic and residential building construction projects and an increase in capitalized equipment.

Deferred inflows and outflows of resources include accounting gains and losses related to refinancing certain bonds outstanding, impacts of changes in actuarial assumptions, differences between projected and actual earnings and experience, benefit payments made after the measurement dates of USNH benefit plans, asset retirement obligations, and lease receivable plus any payments received for future periods.

In fiscal year 2024, USNH completed a biennial actuarial valuation according to the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, for our postretirement medical obligations. The result was a decrease of \$1.3 million in deferred outflows of resources, and a decrease of \$2.9 million in deferred inflows of resources due to a change of assumptions such as discount rate used and updates to mortality assumption tables, offset by amortization.

USNH has large liabilities related to long-term debt, postretirement medical benefits, one-time separation incentives programs, and lease liabilities. Bond and lease principal payments ranged from \$24 million to \$22 million for fiscal years 2020 through 2024. The postretirement obligations represent the actuarially determined value of medical benefits provided to certain current and former employees for various periods, including the remaining life of the participants in some cases. (See Notes 6 and 7 to the Financial Statements for additional information in this regard). The other liabilities balance above includes accounts payable, accrued employee benefits, government advances refundable under the Perkins Loan Program, interest rate swap liabilities related to derivative instruments and unearned revenue. The decrease in long-term debt is due to \$15 million in principal payments made and amortization of the bond premium in fiscal year 2024.

Net position is reported in three categories. The net invested in capital assets amount represents the historical cost of property and equipment reduced by total accumulated depreciation and the balance of related debt outstanding for certain auxiliary buildings. Restricted financial resources include balances of current and prior year gifts for specified purposes such as scholarships or academic programs, as well as campus endowment balances which were required to be invested in perpetuity by the original donors (\$352 million and \$342 million at June 30, 2024 and 2023, respectively). Unrestricted financial resources represent net assets that are available for any future use without legal restriction. (See Note 14 to the Financial Statements for further details on the components of net position). A breakdown of asset, liability, and net position balances by campus as of June 30, 2024 is shown below.

**Table 5A: Condensed Information from the Statement of Net Position as of June 30, 2024
Presented by Campus**

(\$ in millions)

	University of New Hampshire Campuses & Foundation	Plymouth State University	Keene State College & Endowment Association	System-wide Office	Total University System of New Hampshire
Cash and short-term investments	\$ 285	\$ 53	\$ 16	\$(147)	\$ 207
Endowment and similar investments	536	41	62	349	988
Capital assets, net	859	184	158	4	1,205
Other assets and deferred outflows of resources	<u>85</u>	<u>4</u>	<u>7</u>	<u>16</u>	<u>112</u>
Total Assets and Deferred Outflows of Resources	<u>1,765</u>	<u>282</u>	<u>243</u>	<u>222</u>	<u>2,512</u>
Postretirement medical benefits	48	8	8	1	65
Long-term debt	158	79	74	51	362
Other liabilities and deferred inflows of resources	<u>185</u>	<u>16</u>	<u>20</u>	<u>52</u>	<u>273</u>
Total Liabilities and Deferred Inflows of Resources	<u>391</u>	<u>103</u>	<u>102</u>	<u>104</u>	<u>700</u>
Net investment in capital assets	638	104	81	(24)	799
Restricted financial resources	566	38	65	—	669
Unrestricted financial resources	<u>170</u>	<u>37</u>	<u>(5)</u>	<u>142</u>	<u>344</u>
Total Net Position	<u>\$1,374</u>	<u>\$179</u>	<u>\$141</u>	<u>\$ 118</u>	<u>\$1,812</u>

B. Statements of Revenues, Expenses and Changes in Net Position

This statement reports total operating revenues, operating expenses, other revenues and expenses, and other changes in net position, as prescribed and defined by the Governmental Accounting Standards Board (GASB). There are three major components which management considers separately when analyzing the increase (decrease) in total net position: increase (decrease) in Net Position Before Other Changes (also referred to as operating margin); capital appropriations and other plant changes; and endowment gifts and net returns. The increase (decrease) in Net Position Before Other Changes is further broken down into operating and nonoperating as prescribed by GASB reporting standards which require that certain USNH recurring revenues be shown as nonoperating. This includes state general appropriations, federal Pell grants, noncapital gifts, operating investment income, the portion of endowment returns used to fund the related programs, and other revenue sources that are defined as nonoperating revenues by GASB. These revenue streams are important sources of funds used to supplement tuition and fees revenue. Accordingly, operating and nonoperating revenue and expense, together, constitute the indicator of recurring revenues and expenses for USNH.

Table 6 shows condensed information from the Statements of Revenues, Expenses and Changes in Net Position for the five years ended June 30, 2024.

The net tuition and fees revenue in these statements reflects revenue earned from enrolled students for academic programs, classes, and related fee-based services. Auxiliary services revenues reflect self-supporting activities which provide non-instructional support in the form of goods and services to students, faculty, and staff upon payment of a specific user charge or fee. These services include housing, dining, Division I athletics, health, recreation, transportation, student union and other programs. Grants and contracts revenues reflect amounts reimbursed by USNH sponsors including the US government, State of New Hampshire, and other entities. These revenues may also come from awards to other institutions that are later contracted out to USNH campuses.

Net tuition and fees decreased because of lower undergraduate enrollment and higher student financial need. Student financial aid has increased \$33 million (16.5%) over the past five years. Operating grants and contracts increased due to an increase in grants awarded to UNH from the US government, State of New Hampshire, and other entities. Sales of auxiliary services revenue increased by \$10 million (4.76%) in fiscal year 2024 primarily due to the increase in room and board revenue.

Operating expenses increased \$4 million (0.4%) in fiscal year 2024, after an increase of \$56 million (6.4%) in fiscal year 2023. The increase in expenses was related to

employee compensation (\$18 million, 3.3%). This increase was offset by a decrease in supplies and services (\$12 million, 4.3%) due to decrease in grants supplies and services and a reduction in travel and goods and services spending, and a decrease in utilities (\$2 million, 7.2%).

The State of NH appropriations increased by \$10 million (10.9%) in fiscal year 2024 which helped allow USNH to keep tuition low to attract New Hampshire high school students to pursue postsecondary education opportunities in NH public universities and colleges. Other nonoperating grant revenue decreased \$45 million (64.5%), due to the ending of one-time state and federal funding related to the pandemic. Endowment gifts totaled \$10 million in fiscal year 2024, and \$22 million in fiscal year 2023. The investment return after distributions resulted in gains of \$65 million in fiscal year 2024 and gains of \$27 million in fiscal year 2023. The volatility of endowment returns is a significant driver of the change in total net position each year.

The increase (decrease) in net position before other changes reflects USNH's operating margin each year. USNH's operating margin for fiscal year 2024 was \$12 million and \$30 million for fiscal year 2023. This is primarily due to an increase in the number of students living on campus, positive market returns on investments, and the decrease in nonoperating revenue during fiscal year 2024 as discussed above.

Table 6: Condensed Information from the Statements of Revenues, Expenses and Changes in Net Position for the Years Ended June 30,

(\$ in millions)

	2020	2021	2022	2023	2024
OPERATING REVENUES					
Tuition and fees	\$517	\$508	\$505	\$503	\$509
Less: student financial aid	(200)	(207)	(214)	(219)	(233)
Net tuition and fees	317	301	291	284	276
Grants and contracts	131	144	192	210	222
Sales of auxiliary services	166	162	193	210	220
Other operating revenue	29	26	31	41	39
Total Operating Revenues	<u>643</u>	<u>633</u>	<u>707</u>	<u>745</u>	<u>757</u>
OPERATING EXPENSES					
Employee compensation	538	578	508	550	568
Supplies and services	191	230	270	275	263
Utilities, depreciation and amortization	87	88	90	99	97
Total Operating Expenses	<u>816</u>	<u>896</u>	<u>868</u>	<u>924</u>	<u>928</u>
Operating loss	(173)	(263)	(161)	(179)	(171)
NONOPERATING REVENUES (EXPENSES)					
State of New Hampshire general appropriations	86	89	89	89	98
Other nonoperating grant revenue	41	83	70	69	25
Noncapital gifts, investment income and other revenues	59	62	48	66	74
Interest expense, net	(16)	(17)	(15)	(15)	(14)
Total Nonoperating Revenues (Expenses)	<u>170</u>	<u>217</u>	<u>192</u>	<u>209</u>	<u>183</u>
Increase (Decrease) in Net Position Before Other Changes	<u>(3)</u>	<u>(46)</u>	<u>31</u>	<u>30</u>	<u>12</u>
OTHER CHANGES IN NET POSITION					
Endowment gifts and returns, net	(10)	197	(90)	49	75
State capital appropriations and other changes	12	9	22	4	21
Total Other Changes in Net Position	<u>2</u>	<u>206</u>	<u>(68)</u>	<u>53</u>	<u>96</u>
Total Increase (Decrease) in Net Position	<u>\$ (1)</u>	<u>\$160</u>	<u>\$ (37)</u>	<u>\$ 83</u>	<u>\$108</u>

Table 6A below provides condensed information from the Statements of Revenues, Expenses and Changes in Net Position presented by campus for the year ended June 30, 2024.

Table 6A: Condensed Information from the Statement of Revenues, Expenses and Changes in Net Position for the Year Ended June 30, 2024 Presented by Campus

(\$ in millions)

	University of New Hampshire Campuses & Foundation	Plymouth State University	Keene State College & Endowment Association	System-wide Office	Total University System of New Hampshire
OPERATING REVENUES					
Tuition and fees	\$390	\$66	\$53	\$ –	\$509
Less: student financial aid	<u>(176)</u>	<u>(31)</u>	<u>(26)</u>	<u>–</u>	<u>(233)</u>
Net tuition and fees	214	35	27	–	276
Grants and contracts	207	5	10	–	222
Sales of auxiliary services	155	35	30	–	220
Other operating revenue	<u>25</u>	<u>2</u>	<u>4</u>	<u>8</u>	<u>39</u>
Total Operating Revenues	<u>601</u>	<u>77</u>	<u>71</u>	<u>8</u>	<u>757</u>
OPERATING EXPENSES					
Employee compensation	448	50	49	21	568
Supplies and services	205	31	36	(9)	263
Utilities, depreciation and amortization	<u>67</u>	<u>15</u>	<u>14</u>	<u>1</u>	<u>97</u>
Total Operating Expenses	<u>720</u>	<u>96</u>	<u>99</u>	<u>13</u>	<u>928</u>
<i>Operating loss</i>	<i>(119)</i>	<i>(19)</i>	<i>(28)</i>	<i>(5)</i>	<i>(171)</i>
NONOPERATING REVENUES (EXPENSES)					
State of New Hampshire general appropriations	66	16	16	–	98
Other nonoperating grant revenue	15	6	4	–	25
Noncapital gifts, investment income and other revenues	49	4	5	16	74
Interest expense, net	<u>(7)</u>	<u>(3)</u>	<u>(3)</u>	<u>(1)</u>	<u>(14)</u>
Total Nonoperating Revenues (Expenses)	<u>123</u>	<u>23</u>	<u>22</u>	<u>15</u>	<u>183</u>
Increase in Net Position Before Other Changes	<u>4</u>	<u>4</u>	<u>(6)</u>	<u>10</u>	<u>12</u>
OTHER CHANGES IN NET POSITION					
Endowment gifts and returns, net	44	3	5	23	75
State capital appropriations and other changes	<u>22</u>	<u>15</u>	<u>6</u>	<u>(22)</u>	<u>21</u>
Total Other Changes in Net Position	<u>66</u>	<u>18</u>	<u>11</u>	<u>1</u>	<u>96</u>
Total Increase (Decrease) in Net Position	<u>\$ 70</u>	<u>\$22</u>	<u>\$ 5</u>	<u>\$11</u>	<u>\$108</u>

C. Statements of Cash Flows

The Statements of Cash Flows summarize transactions affecting cash and cash equivalents. Table 7 below shows summary information from the Statements of Cash Flows for the five years ended June 30, 2024.

Table 7: Condensed Information from the Statements of Cash Flows for the Years Ended June 30,
(\$ in millions)

	2020	2021	2022	2023	2024
Cash flows from:					
Receipts from tuition and fees, net	\$348	\$289	\$294	\$286	\$279
Receipts from sales of auxiliary services	165	164	193	210	219
Receipt of state general appropriations	86	89	89	89	98
Noncapital gifts, grants and other receipts	212	282	300	331	309
Payments to and on behalf of employees	(532)	(533)	(552)	(580)	(570)
Payments for supplies, services and utilities	(211)	(248)	(290)	(296)	(292)
Net cash provided by operating and noncapital financing activities	68	43	34	40	43
Net cash used in capital financing activities	(90)	(80)	(55)	(67)	(124)
Net cash (used in)/provided by investing activities	12	57	46	(1)	51
Increase/(decrease) in cash and cash equivalents	\$ (10)	\$ 20	\$ 25	\$ (28)	\$ (30)

These statements provide information about cash collections and cash payments made by USNH each year. The statements are designed to help readers assess our ability to generate the cash flows necessary to meet current and future obligations. Cash flows from operating activities will always be different than the operating results on the Statements of Revenues, Expenses and Changes in Net Position because of the inclusion of noncash items, such as depreciation expense, and because the latter statement is prepared on the accrual basis of accounting, meaning that it shows revenues when earned and expenses as incurred. The increase in cash flows from operating and non-capital financing activities is primarily related to an increase in auxiliary revenue and state general appropriations. The net cash used in capital financing activities for fiscal year 2024 increased primarily due to an increase in construction spend related to the Biological Sciences and residence hall renovation projects at UNH and the Business School renovation project at PSU. The cash provided by investing activities in fiscal year 2024 increased from prior year primarily due to an increase in investment income due to positive market performance.

For further information about these financial statements, contact the University System of New Hampshire, Financial Affairs (603-862-2260),
5 Chenell Drive, Suite 301, Concord, NH 03301

University System of New Hampshire

Statements of Net Position

(\$ in thousands)

	Balance at June 30,	
	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 52,178	\$ 82,603
Short-term investments	155,353	144,089
Accounts receivable, net	40,388	43,627
Pledges receivable - current portion	6,643	3,686
Notes receivable - current portion	615	1,084
Lease receivable - current portion	230	428
Prepaid expenses and other current assets	13,218	10,981
Total Current Assets	268,625	286,498
Noncurrent Assets		
Debt proceeds held by bond trustee for construction purposes	14,296	27,916
Endowment and similar investments - campuses	642,830	597,476
Endowment and similar investments - affiliated entities	345,151	314,833
Pledges receivable, net of current portion	8,761	10,205
Notes receivable, net of current portion	3,157	4,330
Lease receivable, net of current portion	1,026	725
Pension assets, net of obligations	1,399	1,082
Capital assets, net of accumulated depreciation/amortization	1,205,437	1,160,146
Total Noncurrent Assets	2,222,057	2,116,713
TOTAL ASSETS	2,490,682	2,403,211
DEFERRED OUTFLOWS OF RESOURCES	21,816	23,923
LIABILITIES		
Current Liabilities		
Accounts payable and accrued expenses	72,288	72,182
Deposits and unearned revenues	55,353	50,308
Accrued employee benefits - current portion	9,370	7,609
Postretirement medical benefits - current portion	7,039	7,148
Long-term leases and subscriptions - current portion	7,305	7,036
Long-term debt - current portion	19,692	17,298
Total Current Liabilities	171,047	161,581
Noncurrent Liabilities		
Asset retirement and other obligations	6,802	6,877
Refundable government advances	3,386	5,136
Accrued employee benefits, net of current portion	29,019	29,518
Postretirement medical benefits, net of current portion	57,707	58,512
Long-term leases and subscriptions, net of current portion	69,097	76,229
Long-term debt, net of current portion	342,819	362,510
Total Noncurrent Liabilities	508,830	538,782
TOTAL LIABILITIES	679,877	700,363
DEFERRED INFLOWS OF RESOURCES	20,134	22,755
NET POSITION (see Note 14)		
Net investment in capital assets	798,821	743,508
Restricted		
Nonexpendable	352,049	341,871
Expendable	317,703	281,621
Unrestricted	343,914	337,016
TOTAL NET POSITION	\$1,812,487	\$1,704,016

See accompanying notes to the financial statements.

University System of New Hampshire

Statements of Revenues, Expenses and Changes in Net Position

(\$ in thousands)

	For the year ended June 30,	
	2024	2023
OPERATING REVENUES		
Resident tuition	\$ 154,225	\$ 153,991
Nonresident tuition	324,584	319,729
Continuing education tuition	9,743	9,674
Student fees revenue	20,520	19,985
Total tuition and fees	509,072	503,379
Less: student financial aid - grants and contracts	(34,488)	(31,034)
Less: student financial aid - all other	(198,411)	(187,966)
Net tuition and fees	276,173	284,379
Grants and contracts - direct revenues	187,860	178,855
Grants and contracts - facilities & administrative recovery	34,363	31,409
Sales of auxiliary services	219,492	210,222
Other operating revenues	38,835	40,869
TOTAL OPERATING REVENUES	756,723	745,734
OPERATING EXPENSES		
Employee compensation - grants and contracts	86,434	79,556
Employee compensation - all other	481,802	470,893
Supplies and services - grants and contracts	81,278	88,994
Supplies and services - all other	181,538	185,618
Utilities	22,446	24,195
Depreciation and amortization	74,549	75,025
TOTAL OPERATING EXPENSES	928,047	924,281
Operating loss	(171,324)	(178,547)
NONOPERATING REVENUES (EXPENSES)		
State of New Hampshire general appropriations	98,118	88,500
Federal Pell grants	22,046	20,294
Other nonoperating grant revenue	2,449	48,746
Noncapital gifts	15,870	14,757
Endowment and investment income	58,113	49,026
Interest expense, net	(13,781)	(15,154)
Other nonoperating revenue	131	2,197
TOTAL NONOPERATING REVENUES (EXPENSES)	182,946	208,366
INCREASE IN NET POSITION BEFORE OTHER CHANGES	11,622	29,819
OTHER CHANGES IN NET POSITION		
State of New Hampshire capital appropriations	14,858	495
Plant gifts, grants and other changes, net	6,544	3,766
Endowment and similar gifts	10,122	22,123
Endowment return, net of amount used for operations	65,325	27,024
TOTAL OTHER CHANGES IN NET POSITION	96,849	53,408
INCREASE IN NET POSITION	108,471	83,227
NET POSITION AT BEGINNING OF YEAR	1,704,016	1,620,789
NET POSITION AT END OF YEAR	\$1,812,487	\$1,704,016

See accompanying notes to the financial statements.

University System of New Hampshire

Statements of Cash Flows

(\$ in thousands)

	For the year ended June 30,	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from tuition and fees, net of student financial aid	\$ 279,229	\$ 285,923
Receipts from sales of auxiliary services	219,204	210,493
Receipts from grants, contracts and other operating revenues	267,772	251,954
Payments to employees	(423,844)	(429,645)
Payments for employee benefits	(145,832)	(149,882)
Payments for supplies, services and utilities	(292,077)	(296,297)
NET CASH USED IN OPERATING ACTIVITIES	(95,548)	(127,454)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State general appropriations	98,118	88,500
Federal Pell and other nonoperating grants	24,561	63,743
Noncapital gifts	15,571	14,930
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	138,250	167,173
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
State appropriations for plant projects	14,859	2,112
Plant gifts and grants	6,787	4,216
Endowment gifts	9,997	22,103
Proceeds from issuance of debt, sale of capital assets	5,126	119,209
Principal payments	(21,944)	(30,575)
Interest payments	(13,549)	(16,127)
Purchases and construction of capital assets	(125,039)	(69,201)
Retirement of debt through defeasance	–	(98,982)
NET CASH USED IN CAPITAL FINANCING ACTIVITIES	(123,763)	(67,245)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of investments	409,094	439,145
Purchases of investments	(376,309)	(447,544)
Investment income	17,851	7,696
NET CASH USED IN/PROVIDED BY INVESTING ACTIVITIES	50,636	(703)
DECREASE IN CASH AND EQUIVALENTS	(30,425)	(28,229)
BEGINNING CASH AND CASH EQUIVALENTS	82,603	110,832
ENDING CASH AND CASH EQUIVALENTS	\$ 52,178	\$ 82,603
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES		
Operating loss	\$(171,324)	\$ (178,547)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation and amortization	74,549	75,025
Changes in assets and liabilities:		
Accounts receivable, net	3,182	(3,862)
Notes receivable	(108)	(415)
Lease receivable	3	(59)
Prepaid expenses and other current assets	(2,238)	(1,272)
Accounts payable and accrued expenses	(2,814)	(15,343)
Deposits and unearned revenues	5,287	4,162
Accrued employee benefits	(2,085)	(7,143)
NET CASH USED IN OPERATING ACTIVITIES	\$(95,548)	\$(127,454)
SIGNIFICANT NONCASH TRANSACTIONS		
Endowment return, net of amount used for operations	\$ 65,325	\$ 27,024
Loss on disposal of capital assets	(8,566)	(3,817)
Construction services payable balance	13,514	12,822

See accompanying notes to the financial statements.

Notes to the Financial Statements

June 30, 2024 and 2023

1. Summary of significant accounting policies and presentation

The University System of New Hampshire (USNH) is a not-for-profit institution of higher education created in 1963 as a body politic and corporate under the laws of the State of New Hampshire (the State) and is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. USNH is considered a component unit of the State for financial reporting purposes. The accompanying financial statements include the accounts of the University of New Hampshire (UNH), Plymouth State University (PSU), and Keene State College (KSC) as well as certain affiliated entities discussed below. UNH, PSU, and KSC are collectively referred to in the accompanying financial statements as "campuses."

In July 2021, building on the complementary missions of Granite State College (GSC) and the University of New Hampshire at Manchester (UNHM), the USNH Board of Trustees voted to establish a single merged college. Effective July 1, 2023, the merged entity became a college within UNH named the College of Professional Studies.

Affiliated entities and related parties

Governmental accounting standards require that all potential component units be evaluated for inclusion in the financial statements of the primary government of the reporting entity. USNH's policy on 'Foundations Established for the Benefit of USNH or its Component Institutions' states that the USNH Board of Trustees retains control over the activities of any affiliated foundation. The USNH policy further states that USNH has the legal authority to terminate the existence of any affiliated foundation, at which time ownership of the related assets would revert to USNH. Two legally separate affiliated foundations are impacted by this policy and, accordingly, are considered blended component units of USNH. The University of New Hampshire Foundation, Inc. (UNHF) and the Keene Endowment Association (KEA) are collectively referred to in the accompanying financial statements as "affiliated entities." The associated revenues, expenses, assets, liabilities, deferred inflows, deferred outflows, and net position of UNHF and KEA are fully consolidated with those of the campuses in the accompanying financial statements, and all associated inter-entity activity has been eliminated.

UNHF, Inc. was incorporated in 1989 as a not-for-profit, tax-exempt organization. Its purpose is to solicit, collect, invest, and disburse funds for the sole benefit of the University of New Hampshire. The University of New Hampshire funds a portion of the operating expenses of UNHF. UNHF is governed by its own Board of Directors, the membership of which includes the President of the University of New Hampshire and up to three other members of the USNH Board of Trustees. UNHF has a separate financial statement audit each year. Condensed financial information for UNHF is included in Note 16. The KEA was organized in 1957 as a separate charitable entity to provide financial assistance to deserving students at Keene State College. Income is distributed at the discretion of the Trustees of KEA.

Basis of accounting

The accompanying financial statements have been prepared in accordance with US generally accepted accounting principles (GAAP) prescribed by the Governmental Accounting Standards Board (GASB) using the economic resources measurement focus and the accrual basis of accounting.

USNH follows the requirements of the "business-type activities" (BTA) model as defined by GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis for Public Colleges and Universities*. BTAs are defined as those that are financed in whole or in part by fees charged to external parties for goods or services. The Statement requires that resources be classified into the following net position categories, as more fully detailed in Note 14.

Net investment in capital assets: Property and equipment at historical cost or fair value on date of acquisition, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition or construction of those assets.

Restricted nonexpendable: Resources subject to externally imposed stipulations that they be maintained permanently by USNH. These funds include the historical gift value of restricted true endowment funds.

Restricted expendable: Resources whose use by USNH is subject to externally imposed stipulations. Such funds include the accumulated net gains on donor restricted "true" endowment funds; the fair value of restricted funds functioning as endowment; restricted funds loaned to students; restricted gifts and endowment income; and other similarly restricted funds.

Unrestricted: Resources that are not subject to externally imposed stipulations. Substantially all unrestricted net position funds are designated to support academic, research, or auxiliary enterprises; invested to function as endowment; or committed to capital construction projects.

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates. The most significant areas that require management estimates relate to valuation of certain investments and derivative instruments, useful life and related depreciation of capital assets, and accruals for postretirement medical and other employee-related benefits.

Investments are maintained with established financial institutions whose credit is evaluated by management and the respective governing boards of USNH and its affiliated entities. Investments of operating cash in money market and other mutual funds are generally recorded as cash equivalents. These amounts are invested for purposes of satisfying current operating liabilities and generating investment income to support ongoing operations. Short-term investments represent highly liquid amounts held for other current liabilities.

Property and equipment are recorded at original cost for purchased assets or at fair value on the date of donation in the case of gifts, except for intangible right to use lease assets, the measurement of which is discussed in Note 9. Equipment with a unit cost of \$5,000 or more is capitalized. Building improvements with a cost of \$50,000 or greater are also capitalized. The value of equipment acquired under leases is recorded at the present value of the minimum lease payments at the inception of the lease. Depreciation of property and equipment is calculated on a straight-line basis over the estimated useful lives of the respective assets. The cost of certain research buildings is componentized for the purpose of calculating depreciation. Buildings and improvements are depreciated over useful lives ranging from 4 to 50 years. Depreciable lives for equipment range from 3 to 30 years. See Note 5 for additional information on depreciation. USNH does not record donated works of art and historical treasures that are held for exhibition, education, research, and public service.

Library collections are recorded as an expense in the period purchased, except for the University of New Hampshire Franklin Pierce School of Law (UNHL) library collections which are capitalized annually and depreciated over a ten-year period on a straight-line basis.

Deposits and unearned revenue consist of amounts billed or received in advance of USNH providing goods or services. Advances from the U.S. Government for Federal Perkins Loans to students are reported as government advances refundable. Federal Direct Loan proceeds are posted to student accounts as approved and drawn weekly. Lease liabilities are recognized based on specific accounting rules applicable to the type of lease.

Operating revenues include tuition and fees, grants and contracts, sales of auxiliary services, and other operating revenues. Tuition and fee revenues are reported net of student financial aid discounts and allowances. Operating expenses include employee compensation and benefits, supplies and services, utilities, and depreciation. Operating expenses also include the use of federal Higher Education Emergency Relief Fund and the State of New Hampshire Governor's Office for Emergency Relief and Recovery awards. Nonoperating revenues (expenses) include all other revenues and expenses except certain changes in long-term plant, endowment and other net position funds, which are reported as other changes in net position. Operating revenues are recognized when earned and expenses are recorded when incurred. Restricted grant revenue is recognized only to the extent of applicable expenses incurred or, in the case of fixed-price contracts, when the contract terms are met or completed.

Unconditional pledges of non-endowment gifts are presented net of estimated amounts deemed uncollectible after discounting to the present value of expected future cash flows. Because of uncertainties regarding their realization and valuation, bequest intentions and other conditional promises are not recognized as assets until the specified conditions are met. In accordance with GASB requirements, endowment pledges expected to be received over the next ten years, totaling \$7,620,000 and \$8,227,000 at June 30, 2024 and 2023, respectively, have not been reported in the accompanying financial statements. USNH generally uses restricted funds first when an expense is incurred where both restricted and unrestricted funds are available.

Endowment return used for operations per application of the Board-approved endowment spending policy is reported as nonoperating revenue. Net realized and unrealized gains/losses and interest/dividend income earned on endowment and similar investments, together with the excess (deficit) of these earnings over the return used for operations, are reported as other changes in net position.

The System's financial statements include comparative financial information. Certain prior year amounts have been reclassified to conform to the current year presentation.

New reporting standards

The System adopted Governmental Accounting Standards Board's new accounting standard, GASB Statement No.100: *Accounting Changes and Error Corrections* –

An Amendment of GASB Statement No.62. The objective of this standard is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB 100 defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity. GASB 100 prescribes accounting and financial reporting for each type of accounting change and error corrections. This Statement also addresses the required note disclosures and how information that is affected by an accounting change or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). USNH has applied the accounting and financial reporting requirements under GASB 100.

2. Cash, cash equivalents and short-term investments

Cash equivalents and short-term investments are recorded at fair value. USNH's investment policy and guidelines specify permitted instruments, durations, required ratings and insurance of USNH cash, cash equivalents and short-term investments. The investment policy and guidelines are intended to mitigate credit risk on investments individually and in the aggregate through restrictions on investment type, liquidity, custodian, dollar level, maturity, and rating category. Money market funds are placed with large national fund managers. These funds must be rated AAA by Standard & Poor's and Moody's Investor Service and comply with Securities and Exchange Commission Rule 2A-7. Repurchase agreements must be fully collateralized at 102% of the face value by US Treasuries, or 103% of the face value by US Government-backed or guaranteed agencies or government sponsored enterprises. In addition, USNH investments may not exceed 5% of any institution's total deposits or 20% of any institution's net equity.

Cash equivalents represent amounts invested to satisfy current operating liabilities and include repurchase agreements, money market funds and other mutual funds. Repurchase agreements are limited to overnight investments only. Short-term investments are highly liquid amounts held to support specific current liabilities. Short-term investments are generally uninsured and uncollateralized against custodial credit risk, and the related mutual funds are not rated. Cash and cash equivalents totaled \$52,178,000 and \$82,603,000 at June 30, 2024 and 2023, respectively, and short-term investments totaled \$155,353,000 and \$144,089,000 at June 30, 2024 and 2023, respectively. See Note 4 for additional information on fair value classifications.

The components of cash, cash equivalents and short-term investments are summarized below (*\$ in thousands*):

	Balances and Terms as of June 30, 2024					Balances and Terms as of June 30, 2023				
	Cash	Cash Equivalents and Short-Term Investments Level 1	Level 2	Total	Weighted Average Maturity	Cash	Cash Equivalents and Short-Term Investments Level 1	Level 2	Total	Weighted Average Maturity
Cash balance	\$31,776	\$ –	\$ –	\$ 31,776		\$23,082	\$ –	\$ –	\$ 23,082	
Money market funds	–	20,402	–	20,402	Less than 1 year	–	59,521	–	59,521	Less than 1 year
Subtotal cash and cash equivalents	31,776	20,402	–	52,178		23,082	59,521	–	82,603	
Money market funds	–	27,129	–	27,129	Less than 1 year	–	21,774	–	21,774	Less than 1 year
Domestic equity	–	588	–	588	Less than 1 year	–	538	–	538	Less than 1 year
Mutual Funds	–	127,579	–	127,579	1-5 years	–	121,731	–	121,731	1-5 years
Convertible note	–	–	57	57	1-5 years	–	–	46	46	1-5 years
Subtotal short-term investments	–	155,296	57	155,353		–	144,043	46	144,089	
Total cash, cash equivalents and short-term investments	\$31,776	\$175,698	\$57	\$207,531		\$23,082	\$203,564	\$46	\$226,692	

3. Accounts, pledges, notes, and lease receivable

Accounts receivable at June 30 consisted of the following (\$ in thousands):

	2024	2023
Grants and contracts	\$34,146	\$35,883
Student and general	9,025	10,021
State of NH capital projects		—
Allowance for doubtful accounts	(2,783)	(2,277)
Total accounts receivable, net	<u>\$40,388</u>	<u>\$43,627</u>

Pledges receivable at June 30 consisted entirely of unconditional non-endowment promises to pay as follows (\$ in thousands):

	2024	2023
Pledges receivable	\$18,137	\$16,414
Discounts and allowance for doubtful pledges	(2,733)	(2,523)
Total pledges receivable, net	15,404	13,891
Less: noncurrent portion	(8,761)	(10,205)
Current portion	<u>\$ 6,643</u>	<u>\$ 3,686</u>

Notes receivable at June 30 consisted primarily of student loan funds as follows (\$ in thousands):

	2024	2023
Perkins loans	\$3,017	\$4,939
Other loans, restricted and unrestricted	1,632	1,633
Allowance for doubtful loans	(877)	(1,158)
Total notes receivable, net	3,772	5,414
Less: noncurrent portion	(3,157)	(4,330)
Current portion	<u>\$ 615</u>	<u>\$1,084</u>

Lease receivable at June 30 consisted primarily of long-term leases as follows (\$ in thousands):

	2024	2023
Long-term lease receivable	\$1,254	\$1,150
Accrued interest receivable	2	3
Total lease receivable, net	1,256	1,153
Less: noncurrent portion	(1,026)	(725)
Current portion	<u>\$ 230</u>	<u>\$ 428</u>

See Note 9 for additional information on leases.

4. Investments

USNH's investment policy and guidelines specify permitted instruments, duration and required ratings for pooled endowment funds. The policy and guidelines are intended to mitigate risk on investments individually and in the aggregate while maximizing total returns and supporting intergenerational equity of spending levels. Illiquid investments are limited to 25% of the USNH consolidated endowment pool. Credit risk is mitigated by due diligence in the selection and continuing review of investment managers as well as diversification of both investment managers and underlying investments. Except in unusual circumstances, no more than 15% of total portfolio assets may be invested in any one actively managed strategy. If an investment manager is retained to manage more than one strategy, that manager will be limited to 20% of total portfolio assets. Passively managed investment strategies will not be limited within the portfolio, however, any one manager of passive strategies will be limited to 20% of total portfolio assets. Any manager positions exceeding these limits will be reviewed by the Advisor who will take the appropriate course of action to bring active manager exposures back in line with the concentration limit. Private global equity investments are limited to 25% of the endowment pool with a policy range of 0% - 25%. No USNH endowment investments were denominated in foreign currencies as of June 30, 2024 or June 30, 2023.

GASB Statement No. 72, *Fair Value Measurement and Application*, requires that USNH categorize assets measured at fair value using a three-tiered hierarchy based on the valuation methodologies employed. The hierarchy includes the following:

Level 1 — Value based on quoted prices (unadjusted) in active markets for identical assets that are accessible at the measurement date

Level 2 — Value based on inputs other than quoted prices that are observable for an asset either directly or indirectly; and

Level 3 — Value based on unobservable inputs for an asset

In determining fair value of investment assets, USNH utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. As a practical expedient to estimate the fair value of USNH's interests, certain investments in commingled funds and limited partnerships are reported at the net asset value (NAV) determined by the respective fund managers, without adjustment when assessed as reasonable by USNH, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. Because these investments are not readily marketable, their estimated fair values may differ from the values that would have been assigned had a ready market for such investments existed, and such differences could be material. As of June 30, 2024 and 2023, USNH had no plans or intentions to sell such investments at amounts different from NAV. Investments reported at NAV as a practical expedient are not categorized in the fair value hierarchy.

The endowment and similar investment holdings of the campuses and affiliated entities as of June 30, 2024 and 2023, respectively, are summarized below (\$ in thousands):

	Campuses		Affiliated Entities	
	2024	2023	2024	2023
Pooled endowments:				
Campuses	\$623,124	\$579,293	\$ —	\$ —
UNH Foundation	—	—	316,767	288,892
Keene Endowment Association	—	—	21,968	19,678
Life income and annuity funds	83	78	6,416	6,263
Funds held in trust	19,623	18,105	—	—
Total	<u>\$642,830</u>	<u>\$597,476</u>	<u>\$345,151</u>	<u>\$314,833</u>

The majority of USNH's investments are units of institutional commingled funds and limited partnerships invested in equity, fixed income, hedge, natural resources, private equity, or real estate strategies. Hedge strategies involve funds whose managers have the authority to invest in various asset classes at their discretion, including the ability to invest long and short. Funds with hedge strategies generally hold securities or other financial instruments for which a ready market exists and may include stocks, bonds, put or call options, swaps, currency hedges and other instruments which are valued by the investment manager. To the extent quoted prices exist the manager would use those; when these are not available, other methodologies maximizing observable inputs would be used for the valuation, such as discounted cash flow analysis, capitalization of current or stabilized net operating income, replacement costs, or sales contracts and recent sales comparable in the market. Private equity funds employ buyout, growth, venture capital, and distressed security strategies. Real asset funds generally hold interests in private real estate. Fixed income securities had maturities up to 15 years at both June 30, 2024 and 2023 and carried ratings ranging from AAA to Baa3 as of June 30, 2024 and 2023. The mutual fund investments held in the endowment pools are not rated.

The following table summarizes the fair value of USNH's investments by type ordered alphabetically (\$ in thousands):

Balances as of June 30, 2024						Balances as of June 30, 2023				
	Investments Classified in Fair Value Hierarchy			Investments Measured at NAV	Total	Investments Classified in Fair Value Hierarchy			Investments Measured at NAV	Total
	Level 1	Level 2	Level 3			Level 1	Level 2	Level 3		
Endowment and similar investments – campuses										
Domestic equity	\$ 76,261	\$ –	\$ –	\$ 108,404	\$184,665	\$ 90,024	\$ –	\$ –	\$ 95,676	\$185,700
Global equity	–	–	–	41,289	41,289	–	–	–	34,054	34,054
Global fixed income	51,688	–	–	–	51,688	49,805	–	–	–	49,805
Hedge funds:										
Distressed/Restructuring	–	–	–	14,967	14,967	–	–	–	13,595	13,595
Equity Hedge	–	–	–	34,337	34,337	–	–	–	19,958	19,958
Event-Driven	–	–	–	68,393	68,393	–	–	–	70,432	70,432
Fund of Funds	–	–	–	47	47	–	–	–	48	48
Inflation hedging assets	9,409	–	–	11,226	20,635	9,157	–	–	10,623	19,780
International equity	38,612	–	–	47,167	85,779	19,450	–	–	55,677	75,127
Money market	18,398	–	–	–	18,398	10,096	–	–	–	10,096
Private equity & non-marketable real assets	–	–	–	103,009	103,009	–	–	–	100,776	100,776
Trust funds	–	19,623	–	–	19,623	–	18,105	–	–	18,105
Total endowment and similar investments – campuses	<u>\$194,368</u>	<u>\$19,623</u>	<u>\$ –</u>	<u>\$428,839</u>	<u>\$642,830</u>	<u>\$178,532</u>	<u>\$18,105</u>	<u>\$ –</u>	<u>\$400,839</u>	<u>\$597,476</u>
Endowment and similar investments – affiliated entities										
Domestic equity	\$ 25,940	\$ –	\$ –	\$ 73,756	\$ 99,696	\$ 19,352	\$ –	\$ –	\$ 62,115	\$ 81,467
Global equity	390	–	–	69,729	70,119	397	–	–	55,441	55,838
Global fixed income	16,574	10,039	1,649	–	28,262	15,601	6,927	4,344	–	26,872
Hedge funds:										
Distressed/Restructuring	–	–	–	9,462	9,462	–	–	–	9,002	9,002
Equity Hedge	–	–	–	13,509	13,509	–	–	–	12,341	12,341
Event-Driven	–	–	–	19,519	19,519	–	–	–	23,619	23,619
Inflation hedging assets	16,675	–	–	–	16,675	13,307	–	–	–	13,307
International equity	25,536	–	–	12,842	38,378	16,547	–	–	17,339	33,886
Money market	5,682	–	–	–	5,682	18,596	–	–	–	18,596
Private equity & non-marketable real assets	–	–	–	43,849	43,849	–	–	–	39,905	39,905
Total endowment and similar investments – affiliated entities	<u>\$ 90,797</u>	<u>\$10,039</u>	<u>\$1,649</u>	<u>\$242,666</u>	<u>\$345,151</u>	<u>\$ 83,800</u>	<u>\$ 6,927</u>	<u>\$4,344</u>	<u>\$219,762</u>	<u>\$314,833</u>
Total endowment and similar investments	<u>\$285,165</u>	<u>\$29,662</u>	<u>\$1,649</u>	<u>\$671,505</u>	<u>\$987,981</u>	<u>\$262,332</u>	<u>\$25,032</u>	<u>\$4,344</u>	<u>\$620,601</u>	<u>\$912,309</u>

As of June 30, 2024, USNH and UNHF had no funds in lock-up. Fixed income, private equity and real estate funds classified as illiquid have no ability to be redeemed at this time. For USNH, of the 35 funds classified as illiquid, four are currently in liquidation; three are expected to start liquidation within the next year; 21 are expected to start liquidation in 2 to 12 years, and seven currently have no expected liquidation dates. For UNHF, 29 funds are classified as illiquid and 27 are expected to be liquidated over the next one to 12 years and two funds have no expected liquidation dates.

As of June 30, 2024 and 2023, USNH had one outstanding investment liquidation request which has been limited by the respective fund managers. USNH's estimated fair values of these investments at June 30, 2024 and 2023 were \$48,000. It is uncertain when, or if, the funds will be fully collected at the NAV recorded.

Unfunded commitments with various private equity and similar alternative investment funds totaled \$49,316,000 for USNH and \$37,632,000 for UNHF at June 30, 2024. This compares to \$46,761,000 and \$38,922,000, respectively, at June 30, 2023.

Investment liquidity for the past two years is aggregated below based on redemption terms or availability (\$ in thousands):

Liquidity Terms as of June 30, 2024								
	Daily	Monthly	Quarterly	Semi-Annual	Annual	illiquid	Total	Redemption Notice Period
Endowment and similar investments – campuses								
Money market	\$ 18,398	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 18,398	Daily
Global fixed income	51,688	–	–	–	–	–	51,688	Daily
International equity	60,524	25,255	–	–	–	–	85,779	1-10 days
Inflation hedging assets	9,409	11,226	–	–	–	–	20,635	1-15 days
Domestic equity	76,261	–	108,403	–	–	–	184,664	1-60 days
Global equity	–	30,170	10,885	–	–	–	41,055	30 days
Hedge funds:								
Equity Hedge	11,093	–	23,244	–	–	–	34,337	30-60 days
Event-Driven	11,380	–	13,797	43,216	–	–	68,393	60-90 days
Distressed/Restructuring	–	–	–	–	14,967	–	14,967	90 days
Fund of Funds	–	–	–	–	–	47	47	illiquid
Private equity & non-marketable real assets	–	–	–	–	–	103,244	103,244	illiquid
Funds held in trust	–	–	–	–	–	19,623	19,623	illiquid
Total endowment and similar investments – campuses	<u>\$238,753</u>	<u>\$ 66,651</u>	<u>\$156,329</u>	<u>\$43,216</u>	<u>\$14,967</u>	<u>\$122,914</u>	<u>\$642,830</u>	
Endowment and similar investments – affiliated entities								
Money market	\$ 5,682	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 5,682	Daily
Inflation hedging assets	16,675	–	–	–	–	–	16,675	Daily
Global fixed income	26,613	–	–	–	–	1,649	28,262	Daily, illiquid
Global equity	22,011	27,638	20,470	–	–	–	70,119	1-60 days
Domestic equity	33,916	10,375	55,405	–	–	–	99,696	1-60 days
International equity	35,367	–	3,011	–	–	–	38,378	1-90 days
Hedge funds:								
Equity Hedge	–	–	13,509	–	–	–	13,509	30-60 days
Event-Driven	–	–	5,800	13,367	352	–	19,519	60-90 days
Distressed/Restructuring	–	–	–	–	9,462	–	9,462	90 days
Private equity & non-marketable real assets	–	–	–	–	–	43,849	43,849	illiquid
Total endowment and similar investments - affiliated entities	<u>\$140,264</u>	<u>\$ 38,013</u>	<u>\$ 98,195</u>	<u>\$13,367</u>	<u>\$ 9,814</u>	<u>\$ 45,498</u>	<u>\$345,151</u>	
Total endowment and similar investments	<u>\$379,017</u>	<u>\$104,664</u>	<u>\$254,524</u>	<u>\$56,583</u>	<u>\$24,781</u>	<u>\$168,412</u>	<u>\$ 987,981</u>	
Liquidity Terms as of June 30, 2023								
	Daily	Monthly	Quarterly	Semi-Annual	Annual	illiquid	Total	Redemption Notice Period
Endowment and similar investments – campuses								
Money market	\$ 10,096	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 10,096	Daily
Global fixed income	49,805	–	–	–	–	–	49,805	Daily
International equity	39,109	36,018	–	–	–	–	75,127	1-10 days
Inflation hedging assets	9,157	10,623	–	–	–	–	19,780	1-15 days
Domestic equity	90,024	–	95,676	–	–	–	185,700	1-60 days
Global equity	–	24,706	9,348	–	–	–	34,054	30 days
Hedge funds:								
Equity Hedge	–	–	19,543	–	–	415	19,958	30-60 days
Event-Driven	4,969	–	24,747	40,716	–	–	70,432	60-90 days
Distressed/Restructuring	–	–	–	–	13,595	–	13,595	90 days
Fund of Funds	–	–	–	–	–	48	48	illiquid
Private equity & non-marketable real assets	–	–	–	–	–	100,776	100,776	illiquid
Funds held in trust	–	–	–	–	–	18,105	18,105	illiquid
Total endowment and similar investments – campuses	<u>\$203,160</u>	<u>\$ 71,347</u>	<u>\$149,314</u>	<u>\$40,716</u>	<u>\$13,595</u>	<u>\$119,344</u>	<u>\$597,476</u>	
Endowment and similar investments – affiliated entities								
Money market	\$ 18,596	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 18,596	Daily
Inflation hedging assets	13,307	–	–	–	–	–	13,307	Daily
Global fixed income	22,528	–	–	–	4,344	–	26,872	Daily, illiquid
Global equity	18,318	19,953	17,567	–	–	–	55,838	1-30 days
Domestic equity	26,001	7,225	48,241	–	–	–	81,467	1-60 days
International equity	31,081	–	2,805	–	–	–	33,886	1-90 days
Hedge funds:								
Equity Hedge	–	–	12,341	–	–	–	12,341	30-60 days
Event-Driven	–	–	5,346	16,091	2,182	–	23,619	60-90 days
Distressed/Restructuring	–	–	–	–	9,002	–	9,002	60-90 days
Private equity & non-marketable real assets	–	–	–	–	–	39,905	39,905	illiquid
Total endowment and similar investments - affiliated entities	<u>\$129,831</u>	<u>\$27,178</u>	<u>\$ 86,300</u>	<u>\$16,091</u>	<u>\$15,528</u>	<u>\$ 39,905</u>	<u>\$314,833</u>	
Total endowment and similar investments	<u>\$332,991</u>	<u>\$98,525</u>	<u>\$235,614</u>	<u>\$56,807</u>	<u>\$29,123</u>	<u>\$159,249</u>	<u>\$912,309</u>	

5. Capital assets

Capital assets activity for the years ended June 30, 2024 and 2023 is summarized as follows (\$ in thousands):

	Balance June 30, 2022	2023		Balance June 30, 2023	2024		Balance June 30, 2024
		Additions	Retirements & Changes		Additions	Retirements & Changes	
Land	\$ 15,285	\$ –	\$ (295)	\$ 14,990	\$ –	\$ (827)	\$ 14,163
Construction in progress, net	<u>93,283</u>	<u>58,737</u>	<u>(73,872)</u>	<u>78,148</u>	<u>108,531</u>	<u>(13,260)</u>	<u>173,419</u>
Total nondepreciable assets	108,568	58,737	(74,167)	93,138	108,531	(14,087)	187,582
Buildings and improvements	1,899,214	73,872	(11,147)	1,961,939	12,809	(8,366)	1,966,382
Equipment	<u>161,468</u>	<u>10,860</u>	<u>(8,641)</u>	<u>163,687</u>	<u>17,030</u>	<u>(1,681)</u>	<u>179,036</u>
Total depreciable assets	2,060,682	84,732	(19,788)	2,125,626	29,839	(10,047)	2,145,418
Intangible right to use assets - real estate	44,065	155	(207)	44,013	97	(2,556)	41,554
Intangible right to use assets - equipment	1,565	598	(694)	1,469	1,798	(1,034)	2,233
Intangible right to use assets - subscription	<u>8,889</u>	<u>39,330</u>	<u>2,382</u>	<u>50,601</u>	<u>7,492</u>	<u>(8,953)</u>	<u>49,140</u>
Total amortizable intangible assets	<u>54,519</u>	<u>40,083</u>	<u>1,481</u>	<u>96,083</u>	<u>9,387</u>	<u>(12,543)</u>	<u>92,927</u>
Total capital assets	2,223,769	183,552	(92,474)	2,314,847	147,757	(36,677)	2,425,927
Less: accumulated depreciation	(1,088,442)	(67,151)	15,265	(1,140,328)	(66,927)	6,050	(1,201,205)
Less: accumulated amortization	<u>(7,322)</u>	<u>(7,781)</u>	<u>730</u>	<u>(14,373)</u>	<u>(7,562)</u>	<u>2,650</u>	<u>(19,285)</u>
Total accumulated depreciation/amortization	<u>(1,095,764)</u>	<u>(74,932)</u>	<u>15,995</u>	<u>(1,154,701)</u>	<u>(74,489)</u>	<u>8,700</u>	<u>(1,220,490)</u>
Capital assets, net	<u>\$1,128,005</u>	<u>\$108,620</u>	<u>\$ (76,479)</u>	<u>\$1,160,146</u>	<u>\$73,268</u>	<u>\$ (27,977)</u>	<u>\$1,205,437</u>

Contractual obligations for major construction projects totaled approximately \$65,379,000 and \$85,870,000 at June 30, 2024 and 2023, respectively. See Note 9 for additional information on intangible right to use assets.

6. Accrued employee benefits

Accrued employee benefit obligations at June 30 are summarized below (\$ in thousands):

	Balance June 30, 2022	2023		Balance June 30, 2023	2024		Balance June 30, 2024	Current Portion
		Payments to/ on Behalf of Participants	Expenses & Other Changes		Payments to/ on Behalf of Participants	Expenses & Other Changes		
Additional retirement contribution	\$ 1,008	\$ (56)	\$ 5	\$ 957	\$ (105)	\$ 124	\$ 976	\$ 105
Standard employee separation incentives	1,217	(1,742)	1,631	1,106	(4,136)	6,464	3,434	2,682
Enhanced retirement and separation programs	13,331	(5,070)	29	8,290	(1,073)	–	7,217	1,573
Long-term disability	1,072	(220)	302	1,154	(177)	5	982	177
Workers' compensation	2,679	(911)	908	2,676	(999)	931	2,608	999
Compensated absences	21,170	(2,432)	3,452	22,190	(2,873)	2,873	22,190	2,852
Other benefits	656	–	98	754	–	228	982	982
Total accrued employee benefits	\$41,133	\$ (10,431)	\$6,425	\$37,127	\$ (9,363)	\$10,625	\$38,389	\$9,370

The **Additional Retirement Contribution** program is a single employer plan administered by USNH and offered to eligible employees hired between July 1, 1994 and June 30, 2011. Under this plan, staff meeting certain voluntary defined benefit plan contribution levels receive an additional 1% of their salary contributed to their defined contribution retirement plan (see below) by USNH in lieu of post-retirement medical benefits. Employees meeting certain service guidelines prior to July 1, 1994 are also eligible for a guaranteed minimum employer retirement contribution of \$10,000 plus an additional \$1,000 for each year of service in excess of 20 years less 1% of the participant's salary account. There were 126 and 140 active employees meeting the requirements for the guaranteed minimum employer contribution as of June 30, 2024 and 2023, respectively.

The calculations for the Additional Retirement Contribution program are based on the benefits provided by the program at the time of the last biennial actuarial valuation, December 31, 2023, and were developed using the Entry Age Normal Actuarial Cost Method. The discount rate used in determining the accrued liabilities was 3.26% and 3.72% for 2024 and 2023, respectively, based on Bond Buyer 20-Bond General Obligation index rate as of the measurement date. Inflation rates of 2.5% and salary increase rates of 3% were used to determine the liability along with the PubG.H-2010 General Employee Headcount-weighted Mortality Table projected generationally with Scale MP-2021. USNH accrued \$976,000 and \$957,000 at June 30, 2024 and 2023, respectively, for the related obligations. If the discount rate were to increase by 1%, the total liability at June 30, 2024 and 2023 would be \$944,000 and \$921,000, respectively. Similarly, if the discount rate were to decrease by 1%, the total liability at June 30, 2024 and 2023 would be \$1,008,000 and \$993,000, respectively. The Additional Retirement Contribution program expense was (\$24,000) and (\$50,000) for fiscal years 2024 and 2023, respectively.

USNH had designated cash assets to fully fund the Additional Retirement Contribution obligations at June 30, 2024 and 2023. These assets are not administered through a trust. The Additional Retirement Contribution program is not available to employees hired after June 30, 2011. Eligible employees hired after June 30, 2011 may elect to participate in USNH's defined contribution retirement plans administered by others. Retirement contributions by USNH for employees enrolled in the defined contribution plans range from 4% to 10% of eligible salaries for enrolled participants. USNH additions to the defined contribution plans totaled \$27,838,000 and \$26,980,000 in 2024 and 2023, respectively. Retirement contributions by plan members totaled \$29,591,000 and \$28,725,000 in 2024 and 2023, respectively.

Early retirement and employee separation incentive programs were provided to various faculty and staff during 2024 and 2023. Such incentives include stipends, as well as medical, educational, and other termination benefits. The future cost associated with these incentive options is accrued as of the date of acceptance into the program. The liability balances of \$3,434,000 and \$1,106,000 at June 30, 2024 and 2023 represent obligations for 38 and 12 participants, respectively, which will be remitted in fiscal years 2025 and 2026.

USNH Board of Trustees approved voluntary separation incentive programs for reduction of force for 2021. Such incentives include salary continuation, year of service stipends, and medical benefits. As of June 30, 2023, the liability balance for these programs was \$8,290,000. The liability balance of \$7,217,000 at June 30, 2024, represents obligations for 126 participants, which will be remitted in fiscal years 2025 through 2027.

USNH sponsors other benefit programs for its employees, including long-term disability, workers' compensation, and compensated absences. Long-term disability payments are provided through an independent insurer. The associated medical benefits are accrued and paid by USNH until age 65, at which point the postretirement medical plan takes over, if applicable. Workers' compensation accruals include amounts for medical costs and annual stipends. A small number of chronic workers' compensation cases will require stipends and regular employee medical benefits for life. Coverage for such claims is provided through an independent insurer. USNH also accrues amounts for compensated absences as earned. These accrued balances at June 30 represent vacation and earned time amounts payable to employees upon termination of employment.

USNH is self-insured for a portion of certain risks, including workers' compensation, employee long-term disability, and certain student health insurance claims. Most employee and retiree medical and dental coverage provided by USNH is also self-insured. The costs of self-insured medical and dental claims and administrative fees totaled \$76,984,000 and \$70,207,000 for fiscal year 2024 and 2023, respectively. These amounts include \$3,890,000 and \$3,768,000 for estimated claims incurred but not reported as of June 30, 2024 and 2023, respectively.

In conjunction with the primary medical plan offering for active employees, USNH purchases stop-loss coverage which limits the USNH cost of claims to \$600,000 per participant in most cases. The liabilities recorded in the financial statements for all USNH self-insured programs are developed by third party claim administrators and based on historical claims data. Management reviewed the calculations for reasonableness and believes the liabilities are sufficient to cover the actual claims incurred.

In addition to the benefits accruals included above, USNH created and fully funded a trust to hold assets set aside for its **Operating Staff Retirement Plan** on June 29, 2017. The related asset and liability values are not included in the financial statements. The related investment balances as of June 30, 2024 and 2023 are summarized below(\$ in thousands):

Trust Investment Components	2024	2023
Cash and equivalents	\$ 92	\$ 242
Fixed income	497	331
Equities	<u>4,868</u>	<u>4,836</u>
Total including accrued income	<u>\$5,457</u>	<u>\$5,409</u>

The plan has been closed to new participants since 1987. At June 30, 2024 there were approximately 138 current annuitants and 3 participants with deferred benefits, all fully vested. This compares to 147 current annuitants and 8 participants with deferred benefits as of June 30, 2023. The determination of total pension liabilities for this program was based on actuarial calculations completed by the plan trustee as of June 30, 2024 and 2023. The calculations were developed using the Entry Age Normal Actuarial Cost Method and the PubG-2010 Total Dataset with MP-2021 mortality tables. The discount rate used was 5.5% in both years based on the long-term expected rate of return on the related investments. The plan fiduciary net position was \$5,457,000 as of June 30, 2024 and \$5,409,000 as of June 30, 2023 which resulted in the recording of a net pension asset of \$1,399,000 and \$1,082,000 for fiscal years 2024 and 2023, respectively. The actuarially determined liability for the program was \$4,058,000 as of June 30, 2024 and \$4,328,000 as of June 30, 2023. If the discount rate were to increase by 1%, the net pension asset at June 30, 2024 would be \$1,685,000. Similarly, if the discount rate were to decrease by 1%, the net pension asset at June 30, 2024 would be \$1,069,000. The plan expense was (\$17,000) and (\$113,000) for fiscal years 2024 and 2023, respectively.

7. Postretirement medical benefits

The primary defined benefit postretirement medical plan has two components. The first offering known as the Medicare Complementary Plan (MCP), was optional for full-time status employees hired before July 1, 1994 and not offered to new employees after that date. At December 31, 2023 and 2022, respectively, there were 844 and 865 former employees receiving benefits under this program along with their eligible dependents. As of December 31, 2023 and 2022, there were 48 and 57 active employees, respectively, who along with their dependents, may eventually be eligible to receive benefits under this program. The MCP provides limited medical coverage for the remaining life of the participants. There are no costs to participate in the plan, but retirees must pay a portion of the actual costs of services rendered.

Employees hired on July 1, 1994 or later are eligible for the current offering which provides bridge coverage only for retirees aged 62-65. Retired employees must have reached age 62, completed at least 10 years of benefits eligible service, participated in the active retirement plans during their last 10 years of benefits-eligible service, and participated in USNH's active medical plan at the time of retirement in order to be eligible for the plan. Retirees contribute to the plan at then-current employee medical rates during the bridge period. As of December 31, 2023 and 2022, respectively, there were 141 and 225 retirees receiving benefits under this program along with their

dependents. As of December 31, 2023 and 2022, respectively, there were also 4,143 and 4,041 active employees who, along with their dependents, may eventually be eligible to receive benefits under this program. The primary postretirement medical plan holds no assets. Together, the above offerings constitute the primary postretirement medical plan. This is an Other Post-Employment Benefits (OPEB) single-employer plan and funded on a pay-as-you-go basis with benefits paid when due.

Third-party actuaries are used to determine the postretirement benefit obligation and annual expense amounts. Actuarial calculations reflect a long-term perspective. Such calculations involve estimates and, by definition, are subject to revision. The healthcare cost trend and discount rate assumptions have a significant effect on the amounts reported.

The components of postretirement medical liability as of June 30, 2024 and 2023 were as follows (\$ in thousands):

Postretirement Medical Plan Liability	2024	2023
Service costs	\$ 869	\$ 1,103
Interest	2,390	1,580
Benefit payments	(4,585)	(4,577)
Differences between expected and actual experience	(677)	–
Changes in assumptions	<u>1,089</u>	<u>(10,306)</u>
Net change	(914)	(12,200)
Liability at beginning of year	65,660	<u>77,860</u>
Liability at end of year	<u>\$64,746</u>	<u>\$65,660</u>
Current portion	<u>\$ 7,039</u>	<u>\$ 7,148</u>

The total postretirement benefit obligation is measured at December 31, 2023 for the June 30, 2024 financial statements based on the last biennial actuarial valuation, December 31, 2023, developed using the Entry Age Normal Actuarial Cost Method and the PubT.H-2010 mortality tables with Scale MP-2021. A roll forward calculation was performed for the December 31, 2022 measurement date based on the biennial actuarial valuation to calculate postretirement benefit obligation for the June 30, 2023 financial statements using the Entry Age Normal Actuarial Cost Method and the PubT.H-2010 mortality tables with Scale MP-2021. For measurement purposes the 2024 and 2023 initial rate of increase in the cost of healthcare services was assumed to be 7.0% and 8.0% for participants, reduced by 0.25% each year thereafter until reaching an ultimate rate of 4.5% per year. The initial increase in the cost of prescriptions was assumed to be 10.0% for 2024 and 9.0% for 2023, reduced by 0.50% each year thereafter until reaching an ultimate rate of 4.5% per year. Salary increases of 3.0% were included in the calculations for fiscal year 2024 and 2023. A single discount rate of 3.26% and 3.72% was used based on the Bond Buyer 20-Bond General Obligation index rate as of December 31, 2023 and 2022, respectively. The actuarially determined postretirement medical expense for the plan for the years ended June 30, 2024 and 2023 were \$2,023,000 and \$1,393,000, respectively.

The following presents the sensitivity of the postretirement medical plan liability to changes in the discount rate and healthcare cost trend rates (\$ in thousands):

OPEB liability as of December 31, 2023	Sensitivity to change in discount rate			Sensitivity to change in health care costs		
	1% increase	Current rate	1% decrease	1% increase	Current rate	1% decrease
	\$59,716	\$64,746	\$70,514	\$70,223	\$64,746	\$59,969
OPEB liability as of December 31, 2022	\$60,510	\$65,660	\$71,572	\$71,873	\$65,660	\$60,254

The benefit payments subsequent to the measurement date for the years ended June 30, 2024 and 2023 were \$4,007,000 and \$3,756,000, respectively. The USNH Board of Trustees holds the authority to change these benefit plans at any time. Further information on the Additional Retirement Contribution, Operating Staff Retirement Plan, and Postretirement Medical Plan can be found in the Required Supplemental Information on page 34 of the publication.

8. Long-term debt

USNH long-term debt activity, exclusive of deferred losses or gains on refunding, for the years ended June 30, 2024 and 2023 is summarized below *(\$ in thousands)*:

	Balance June 30, 2022	2023		Balance June 30, 2023	2024		Balance June 30, 2024	Current Portion
		Additions & Other Changes	Retirements		Additions & Other Changes	Retirements		
NHHEFA bonds								
Series 2005A	\$ 40,300	\$ –	\$ (40,300)	\$ –	\$ –	\$ –	\$ –	\$ –
Series 2005B	49,620	–	(49,620)	–	–	–	–	–
Series 2011B	23,630	–	(23,630)	–	–	–	–	–
Series 2014	7,000	–	(2,285)	4,715	–	(2,335)	2,380	2,380
Series 2015	101,570	–	(3,280)	98,290	–	(3,385)	94,905	3,540
Series 2016	41,890	–	(2,920)	38,970	–	(3,070)	35,900	3,225
Series 2017A	48,255	–	(2,040)	46,215	–	(2,140)	44,075	2,250
Series 2017B	41,950	–	(2,075)	39,875	–	(2,125)	37,750	2,180
Series 2023	–	115,430	–	115,430	–	–	115,430	1,810
Unamortized discounts/premiums, net	22,266	12,923	(1,781)	33,408	–	(2,845)	30,563	2,844
Financed purchases payable	<u>4,152</u>	<u>105</u>	<u>(1,352)</u>	<u>2,905</u>	<u>–</u>	<u>(1,397)</u>	<u>1,508</u>	<u>1,463</u>
Total bonds and financed purchases	<u>\$380,633</u>	<u>\$128,458</u>	<u>\$(129,283)</u>	<u>\$379,808</u>	<u>\$–</u>	<u>\$(17,297)</u>	<u>\$362,511</u>	<u>\$19,692</u>

New Hampshire Health and Education Facilities Authority (NHHEFA) Bonds

NHHEFA is a public body corporate and an agency of the State of New Hampshire whose primary purpose is to assist New Hampshire not-for-profit educational and health care institutions in the construction and financing (or refinancing) of related facilities. NHHEFA achieves this purpose primarily through the issuance of bonds. Since 1989 all USNH bonds have been issued through NHHEFA. None of USNH's NHHEFA bonds provide for a lien or mortgage on any property. USNH is obligated under the terms of the NHHEFA bonds to make payments from revenues received from certain housing, dining, student union, recreational, and other related revenue generating facilities financed by the bonds. The State is not liable for the payment of principal or interest on the NHHEFA bonds, nor is the State directly, indirectly or contingently obligated to levy or pledge any form of taxation whatsoever or to make any appropriation for their payment. USNH Bond indentures have a provision that in an event of default resulting from a payment default by USNH the principal may be accelerated and become immediately due and payable, at par, with interest payable thereon to the accelerated payment date. USNH is in compliance with all covenants specified in the NHHEFA bond, as well as lease agreements, the most restrictive of which is maintenance of a debt-service coverage ratio, as defined, of at least 1.0 to 1.0.

USNH issued Series 2023 Bonds during the year ended June 30, 2023. The Series 2023 Bonds were issued in the amount of \$115,430,000 to refund the Series 2005A, 2005B and 2011B Bonds (\$103,575,000), to fund the termination of the related interest rate swap agreements (\$6,640,000), and to fund a residence hall renovation (\$25,630,000). Construction proceeds of \$14,296,000 were unspent as of June 30, 2024, and \$27,916,000, which includes \$2,393,000 in premiums, were unspent as of June 30, 2023, and held in reserve in accordance with the related debt agreements. The related investments are classified in Level 1 of the GASB fair value hierarchy because the underlying securities held by the bond trustee are valued based on quoted market prices.

Maturity dates and interest terms of outstanding debt issues are summarized below:

NHHEFA Bonds	Maturity Date	Interest Terms and Rates
Series 2014	7/1/2024	Fixed at 2.1%
Series 2015	7/1/2045	Fixed at 3.8%
Series 2016	7/1/2046	Fixed at 2.7%
Series 2017A	7/1/2037	Fixed at 3.1%
Series 2017B	7/1/2037	Fixed at 3.4%
Series 2023	7/1/2053	Fixed at 3.7%

Financed purchases

On April 30, 2004, USNH entered into a financed purchase agreement in the amount of \$18,292,000 to finance a portion of the costs of equipment housed in UNH's utility cogeneration facility. The related payments are due quarterly through June 2025, including principal as well as interest at a fixed rate of 4.5%. The carrying value of the related assets was \$1,391,000 and \$2,261,000 as of June 30, 2024 and 2023, respectively.

State of NH general obligation bonds

The State, through acts of its legislature, provides funding for certain major plant facilities on USNH campuses. The State obtains its funds for these construction projects from general obligation bonds, which it issues from time to time. Debt service is funded by the general fund of the State, which is in the custody of the State Treasurer. The State is responsible for all repayments of these bonds in accordance with bond indentures. USNH facilities are not pledged as collateral for these bonds and creditors have no recourse to USNH. Accordingly, the State's debt obligation attributable to USNH's educational and general facilities is not reported as debt of USNH. As construction expenditures are incurred by USNH on state-funded educational and general facilities, amounts are billed to the State and recorded as State of New Hampshire capital appropriations.

Maturity of long-term debt obligations

USNH long-term debt obligations are scheduled to mature as follows over the remaining terms of the individual issuances (*\$ in thousands*):

Fiscal Year	Principal	Interest	Total
2025	\$ 16,845	\$ 15,003	\$ 31,848
2026	14,367	14,303	28,670
2027	14,949	13,635	28,584
2028	19,605	12,848	32,453
2029	20,490	11,920	32,410
2030-2034	118,820	43,814	162,634
2035-2039	69,850	19,787	89,637
2040-2044	30,130	10,006	40,136
2045-2049	19,445	3,419	22,864
2050-2054	7,446	1,017	8,463
Plus: unamortized discounts/premiums, net	30,564	—	30,564
Total	<u>\$362,511</u>	<u>\$145,752</u>	<u>\$508,263</u>

Other long-term obligations

In addition to the long-term debt presented above, postretirement medical benefits liability in Note 7 and employment benefits liabilities in Note 6, USNH had the following changes in other long-term obligations (*\$ in thousands*):

	2023			2024			
	Balance June 30, 2022	Additions & Other Changes	Retirements	Balance June 30, 2023	Additions & Other Changes	Retirements	Current Portion
Asset retirement and other obligations*	\$ 14,695	\$ 964	\$ (8,401)	\$ 7,258	\$ 339	\$ (428)	\$ 7,169
Refundable government advances	7,674	(63)	(2,475)	5,136	(87)	(1,663)	3,386
Long-term leases - real estate	40,202	(52)	(2,123)	38,027	(1,880)	(2,352)	33,795
Long-term leases - equipment	521	599	(476)	644	1,900	(547)	1,997
Long-term leases - subscriptions**	<u>8,889</u>	<u>39,884</u>	<u>(4,179)</u>	<u>44,594</u>	<u>7,720</u>	<u>(11,704)</u>	<u>40,610</u>
Total other long-term obligations	<u>\$71,981</u>	<u>\$41,332</u>	<u>\$(17,654)</u>	<u>\$95,659</u>	<u>\$7,992</u>	<u>\$(16,694)</u>	<u>\$76,957</u>

*The current portion of these obligations is reported under accounts payable and accrued expenses.

**Fiscal year 2023 beginning balances were restarted.

See Note 9 for additional information on leases.

9. Leases and Subscriptions

Leases

USNH is a lessee for non-cancellable lease of equipment and real estate assets. A lease liability and an intangible right to use asset with initial, individual undiscounted payments over the term of the lease value of \$50,000 or more is recognized. At the commencement of a lease, the lease liability is measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is adjusted by lease amendments and the principal portion of lease payments made. The intangible right to use asset is initially measured as the amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the intangible right to use asset is amortized on a straight-line basis over its useful life. USNH uses its estimated incremental borrowing rate as the discount rate for leases which was 3.51% and 3.56% as of June 30, 2024 and 2023, respectively.

USNH entered into various leases for real estate and equipment. Of these leases, some agreements call for payments that are partially or completely variable and therefore were not included in intangible right of use assets, lease liabilities, lease receivables, or deferred inflows-leases. These variable lease payments are derived from a percentage of sales or number of tickets sold. USNH had no reportable variable expense contracts as of June 30, 2024, and recognized \$61,000 in expense as of June 30, 2023. USNH recognized \$72,000 and \$75,000 in variable payment revenue as of June 30, 2024 and 2023, respectively.

The tables below represent the schedule of maturity for current Lessee and Lessor arrangements as of June 30, 2024 (in thousands):

Lessee Maturity Schedule

Fiscal Year	Principal	Interest	Total
2025	\$ 2,546	\$ 1,224	\$ 3,770
2026	2,397	1,137	3,534
2027	2,260	1,055	3,315
2028	2,365	974	3,339
2029	2,386	889	3,275
2030-2034	12,854	3,161	16,015
2035-2039	10,932	846	11,778
2040-2044	42	4	46
Total lessee	<u>\$35,782</u>	<u>\$9,290</u>	<u>\$45,072</u>

Lessor Maturity Schedule

Fiscal Year	Principal	Interest	Total
2025	\$ 209	\$ 39	\$ 248
2026	215	34	249
2027	176	26	202
2028	164	21	185
2029	124	15	139
2030-2034	145	44	189
2035-2039	19	38	57
2040-2044	23	34	57
2045-2049	28	29	57
2050-2054	33	24	57
2055-2059	40	17	57
2060-2064	47	10	57
2065-2067	32	2	34
Total lessor	<u>\$1,255</u>	<u>\$333</u>	<u>\$1,588</u>

Subscriptions

USNH adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the period ended June 30, 2023 financial statements. Fiscal year 2023 beginning balances were restated to reflect this adoption. USNH is under contract for non-cancellable use of subscription assets. A subscription liability and an intangible right to use asset with initial, individual undiscounted payments over the term of the contract value of \$50,000 or more is recognized. At the commencement of a contract, the subscription liability is measured at the present value of payments expected to be made during the contract term. Subsequently, the subscription liability is adjusted by lease amendments and the principal portion of contract payments made. The intangible right to use asset is initially measured as the initial amount of the subscription liability plus any implementation costs. The asset is adjusted for contract amendments and amortized on a straight-line basis over its useful life. USNH uses its estimated incremental borrowing rate as the discount rate for leases which was 3.51% and 3.56% as of June 30, 2024 and 2023, respectively.

The table below represents the maturity of current subscription arrangements as of June 30, 2024 (in thousands):

Subscription Maturity Schedule

Fiscal Year	Principal	Interest	Total
2025	\$ 4,657	\$ 338	\$ 4,995
2026	3,765	1,479	5,244
2027	3,386	1,369	4,755
2028	3,124	1,235	4,359
2029	2,519	1,123	3,642
2030-2034	10,506	4,427	14,933
2035-2039	12,071	2,233	14,304
2040-2041	6,002	329	6,331
Total subscriptions	<u>\$46,030</u>	<u>\$12,533</u>	<u>\$58,563</u>

10. Deferred inflows and outflows of resources

The components of Deferred Inflows and Outflows of Resources as of June 30, 2024 and 2023 were as follows (\$ in thousands):

	2024	2023
Deferred outflows of resources		
Accounting loss on debt refinancing	\$ 9,125	\$ 9,952
Changes of assumptions:		
Postretirement Medical Plan	6,666	7,776
Additional Retirement Contribution Program	20	30
Net difference between projected and actual earnings:		
Operating Staff Retirement Plan	440	691
Difference between expected and actual experience:		
Postretirement Medical Plan	481	647
Additional Retirement Contribution Program	9	–
Benefit payments subsequent to the measurement date:		
Postretirement Medical Plan	4,007	3,756
Additional Retirement Contribution Program	95	38
Asset retirement obligations	<u>973</u>	<u>1,033</u>
Total deferred outflows of resources	<u>\$21,816</u>	<u>\$23,923</u>
Deferred inflows of resources		
Annuities unconditional remainder interest	\$ 2,447	\$ 2,208
Changes of assumptions:		
Postretirement Medical Plan	14,310	17,527
Additional Retirement Contribution Program	37	56
Net difference between projected and actual earnings:		
Operating Staff Retirement Plan	614	555
Difference between expected and actual experience:		
Operating Staff Retirement Plan	–	11
Postretirement Medical Plan	1,433	1,140
Additional Retirement Contribution Program	66	138
Deferred inflows - leases	<u>1,227</u>	<u>1,120</u>
Total deferred inflows of resources	<u>\$20,134</u>	<u>\$22,755</u>

The accounting loss on debt refinancing relates to the Series 2005B, 2011B, 2015, 2017A and 2023 bond issuances. These costs will be amortized as a component of interest expense over the remaining terms of the new debt. See Note 9 for additional information on leases.

Amounts reported as deferred outflows of resources related to benefit payments subsequent to the measurement date will be recognized as a reduction of the respective benefit liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows and inflows of resources which are related to retirement programs will be recognized as a component of pension and OPEB expense over the next seven years as summarized below (\$ in thousands):

Fiscal Year	Operating Staff Retirement Plan	Additional Retirement Contribution Program	Post-retirement Medical Plan
2025	\$(167)	\$ (32)	\$(1,236)
2026	95	(39)	(1,236)
2027	(126)	(7)	(1,695)
2028	–	5	(2,058)
2029	–	–	(1,513)
2030	–	–	(895)
2031	–	–	<u>37</u>
Total	<u>\$(198)</u>	<u>\$(73)</u>	<u>\$(8,596)</u>

11. Pass-through grants

USNH distributed \$139,029,000 and \$140,431,000 of student loans through the US Department of Education Federal Direct Lending program during 2024 and 2023, respectively. These distributions and related funding sources are not included as expenses and revenues, or cash disbursements and cash receipts, in the accompanying financial statements. The Statements of Net Position include receivables of \$49,000 and \$53,000 as of June 30, 2024 and 2023, respectively, for direct loans disbursed in excess of US Department of Education receipts.

12. Endowment return used for operations

The objective of the annual spending formula for endowment return used for operations is to provide sustainable continued future support for ongoing programs at current levels assuming moderate inflation. To the extent that endowment yield is insufficient in any one year to meet the required spending distribution, accumulated net gains are utilized to fund the distribution. For the USNH pool, the distribution rate is established annually by the USNH Board of Trustees. For the USNH pool and the UNHF primary pool, the distribution rate was 5.2% and 5.25% as of December 31, 2022, respectively, and 4.3% and 5.25% as of December 31, 2021, respectively, calculated as a percentage of the average market value per unit for the previous twelve quarters.

The components of endowment return used for operations for 2024 and 2023 are summarized below (\$ in thousands):

Components of Endowment Payout	2024	2023
Pooled endowment yield - campuses	\$ 4,741	\$ 3,950
Pooled endowment yield - affiliates	1,361	1,552
Trusts, life income and annuities yield, net of gains utilized	590	687
Gains utilized to fund distribution - pooled campuses	21,906	20,985
Gains utilized to fund distribution - pooled affiliates	<u>13,390</u>	<u>14,247</u>
Endowment return used for operations	<u>\$41,988</u>	<u>\$41,421</u>

13. Operating expenses by function

The following tables summarize USNH's operating expenses by functional classification for the past two years (\$ in thousands):

	Compensation	Supplies & Services	Utilities	Internal Allocations	Depreciation/ Amortization	2024 Total
Campuses – current funds						
Instruction	\$198,004	\$ 21,753	\$ 21	\$ –	\$ –	\$219,778
Auxiliary services	46,699	46,844	44	69,600	–	163,187
Research and sponsored programs	97,271	83,474	215	–	–	180,960
Academic support	66,888	22,423	–	–	–	89,311
Student services	36,408	20,599	–	–	–	57,007
Institutional support	62,884	11,436	80	(28,052)	–	46,348
Operations and maintenance	23,278	37,901	22,078	(41,548)	–	41,709
Fundraising and communications	8,891	4,524	–	6,877	–	20,292
Public service	<u>16,847</u>	<u>5,223</u>	<u>8</u>	<u>–</u>	<u>–</u>	<u>22,078</u>
Subtotal – current funds	557,170	254,177	22,446	6,877	–	840,670
Campuses - other funds	1,968	1,331	–	–	74,549	77,848
Affiliated entities	<u>9,098</u>	<u>7,308</u>	<u>–</u>	<u>(6,877)</u>	<u>–</u>	<u>9,529</u>
Total	<u>\$568,236</u>	<u>\$262,816</u>	<u>\$22,446</u>	<u>\$ –</u>	<u>\$74,549</u>	<u>\$928,047</u>

	Compensation	Supplies & Services	Utilities	Internal Allocations	Depreciation/ Amortization	2023 Total
Campuses – current funds						
Instruction	\$190,239	\$ 21,888	\$ 30	\$ –	\$ –	\$212,157
Auxiliary services	45,932	44,147	73	64,680	–	154,832
Research and sponsored programs	92,681	90,487	392	–	–	183,560
Academic support	65,190	23,985	3	–	–	89,178
Student services	34,528	21,245	14	(72)	–	55,715
Institutional support	64,987	14,587	92	(23,650)	–	56,016
Operations and maintenance	22,257	37,472	23,579	(40,958)	–	42,350
Fundraising and communications	8,310	6,837	–	6,439	–	21,586
Public service	<u>15,044</u>	<u>2,968</u>	<u>12</u>	<u>–</u>	<u>–</u>	<u>18,024</u>
Subtotal – current funds	539,168	263,616	24,195	6,439	–	833,418
Campuses - other funds	1,577	9,314	–	–	75,025	85,916
Affiliated entities	<u>9,704</u>	<u>1,682</u>	<u>–</u>	<u>(6,439)</u>	<u>–</u>	<u>4,947</u>
Total	<u>\$550,449</u>	<u>\$274,612</u>	<u>\$24,195</u>	<u>\$ –</u>	<u>\$75,025</u>	<u>\$924,281</u>

14. Net position

It is USNH's policy to use restricted funds before accessing unrestricted balances. The table below details USNH's net position as of June 30, 2024 and 2023 (\$ in thousands):

Components of Net Position	2024	2023
Net investment in capital assets	\$ 798,821	\$ 743,508
Restricted financial resources		
Nonexpendable		
Historic gift value of endowment - campuses	151,337	148,030
Historic gift value of endowment - affiliated entities	200,712	193,841
Total restricted nonexpendable resources	352,049	341,871
Expendable		
Held by campuses:		
Accumulated net gains on endowment	91,345	75,050
Fair value of restricted funds functioning as endowment	18,008	16,883
Gifts, grants and contracts	53,152	55,135
Life income and annuity funds	27	21
Loan funds	1,358	1,516
Held by affiliated entities:		
Accumulated net gains on endowment	74,923	56,177
Fair value of restricted funds functioning as endowment	61,565	57,115
Other	17,325	19,724
Total restricted expendable resources	317,703	281,621
Unrestricted financial resources		
Held by campuses:		
Educational and general reserves	(69,843)	(50,701)
Auxiliary enterprises	138,498	118,511
Internally designated reserves	183,357	206,606
Unrestricted loan funds	1,085	1,201
Unexpended plant funds	26,530	28,997
Fair value of unrestricted funds functioning as endowment	128,433	100,559
Other	1,225	1,208
Less: postretirement medical liability ⁽¹⁾	(69,335)	(72,148)
Held by affiliated entities:		
Fair value of unrestricted funds functioning as endowment	1,538	1,437
Other	2,426	1,346
Total unrestricted financial resources	343,914	337,016
Total net position	<u>\$1,812,487</u>	<u>\$1,704,016</u>

⁽¹⁾As discussed in Note 7, the 2024 and 2023 postretirement medical liability is shown net of the related deferred inflows and outflows of resources. See Note 10 for additional information in this regard.

15. Commitments and contingencies

USNH holds insurance for losses related to real property, as well as professional, environmental, and general liability claims. Property coverage is limited to \$500 million in the aggregate with varying deductible levels. Liability coverage and deductible levels are based on management's assessments of the risks of related losses. Settlements below the relevant deductible amounts are funded from unrestricted net position.

USNH makes expenditures in connection with restricted government grants and contracts, which are subject to final audit by government agencies. Management is of the opinion that the number of disallowances, if any, sustained through such audits would not materially affect the financial position, results of operations, or cash flows of USNH.

USNH is a defendant in various legal actions arising out of the normal course of its operations. Although the outcome of such actions cannot presently be determined, management is of the opinion that the eventual liability, if any, will not have a material effect on USNH's financial position, results of operations, or cash flows.

16. Component units

Condensed information from the audited financial statements of the University of New Hampshire Foundation, Inc. (UNHF) is presented below (\$ in millions):

Condensed information from the Statements of Net Position as of June 30,	2024	2023
Endowment investments	\$ 323	\$ 295
Other assets	20	24
Total assets	<u>343</u>	<u>319</u>
Annuities payable	4	4
Other liabilities and deferred inflows of resources	3	5
Total liabilities and deferred inflows of resources	<u>7</u>	<u>9</u>
Total net position	<u>\$336</u>	<u>\$310</u>
Condensed information from the Statements of Revenues, Expenses and Changes in Net Position for the years ended June 30,	2024	2023
Gifts and other support	\$ 31	\$ 44
Investment income	36	21
Total revenues	<u>67</u>	<u>65</u>
Distributions to UNH	30	30
Administrative and other expenses	11	12
Total expenses	<u>41</u>	<u>42</u>
Increase in net position	<u>\$ 26</u>	<u>\$ 23</u>
Condensed information from the Statements of Cash Flows for the years ended June 30,	2024	2023
Receipts from gifts and other sources	\$ 24	\$ 34
Payments to UNH and suppliers	(43)	(41)
Net cash used in operating activities	(19)	(7)
Net cash (used in)/provided by investing activities	8	(3)
Net cash provided by noncapital financing activities	6	9
Change in cash and equivalents	<u>\$ (5)</u>	<u>\$ (1)</u>

A copy of the complete financial statements for UNHF can be obtained on its website at <https://www.unh.edu/give/financial-reports> or by contacting the Advancement Finance and Administration Office at (603) 862-1584.

17. Subsequent events

Management has evaluated the impact of subsequent events through the date that the financial statements were available for issuance October 24, 2024, and concluded that no material events have occurred which would require recognition or disclosure.

Required Supplemental Information

(Unaudited)

Postretirement Medical Plan

Schedule of Changes in Total Pension Liability and Related Ratios for the years ended June 30, (\$ in thousands):

	2024	2023	2022	2021	2020	2019	2018
Service costs	\$ 869	\$ 1,103	\$ 1,132	\$ 1,143	\$ 1,247	\$ 1,359	\$ 1,416
Interest	2,390	1,579	1792	2,444	3,339	3,024	3,627
Benefit payments	(4,585)	(4,577)	(5,337)	(4,795)	(5,084)	(6,381)	(6,923)
Differences between expected and actual experience	(677)	—	363	(999)	849	—	(1,511)
Change of benefit terms	—	—	—	(9,533)	(318)	—	—
Changes in assumptions ⁽¹⁾	1,089	(10,306)	(6,126)	7,336	7,664	(4,968)	(4,857)
Net change in postretirement medical liability	(914)	(12,201)	(8,176)	(4,404)	7,697	(6,966)	(8,248)
Total Postretirement Medical Plan liability-beginning of year	65,660	77,861	86,037	90,441	82,744	89,710	97,958
Total Postretirement Medical Plan liability-end of year	\$ 64,746	\$ 65,660	\$ 77,861	\$ 86,037	\$ 90,441	\$ 82,744	\$ 89,710
Current portion	\$ 7,039	\$ 7,148	\$ 7,201	\$ 5,342	\$ 4,412	\$ 5,331	\$ 5,837
Covered payroll	\$324,201	\$314,822	\$289,072	\$303,529	\$298,040	\$290,287	\$290,107
Total liability as a percentage of covered payroll	20.0%	20.9%	26.9%	28.3%	30.3%	28.5%	30.9%

Additional Retirement Contribution (ARC) Program

Schedule of Changes in Total Pension Liability and Related Ratios for the years ended June 30, (\$ in thousands):

	2024	2023	2022	2021	2020	2019	2018	2017
Service costs	\$ 7	\$ 10	\$ 26	\$ 22	\$ 37	\$ 31	\$ 41	\$ 103
Interest	35	21	32	52	91	66	88	118
Benefit payments ⁽²⁾	(48)	(22)	(714)	(343)	(111)	(123)	(95)	(518)
Differences between expected and actual experience	11	—	(164)	—	(200)	—	(89)	(328)
Changes in assumptions	15	(61)	3	36	70	(97)	26	(5)
Net change in ARC liability	20	(52)	(817)	(233)	(113)	(123)	(29)	(630)
Total ARC liability at beginning of year	956	1,008	1,825	2,058	2,171	2,294	2,323	2,953
Total ARC liability at end of year	\$ 976	\$ 956	\$ 1,008	\$ 1,825	\$ 2,058	\$ 2,171	\$ 2,294	\$ 2,323
Current portion	\$ 105	\$ 56	\$ 42	\$ 865	\$ 217	\$ 200	\$ 95	\$ 455
Covered payroll	\$10,363	\$11,690	\$12,138	\$12,732	\$22,275	\$24,369	\$26,646	\$29,409
Total liability as a percentage of covered payroll	9.4%	8.2%	8.3%	14.3%	9.2%	8.9%	8.6%	7.9%

Operating Staff Retirement Plan

Schedule of Changes in Net Pension Assets and Related Ratios for the years ended June 30, (\$ in thousands):

	2024	2023	2022	2021	2020	2019	2018	2017 ⁽³⁾
Plan Fiduciary Net Position								
Beginning balance	\$ 5,410	\$ 5,307	\$ 6,549	\$ 5,863	\$ 6,186	\$ 6,376	\$ 6,700	\$ —
Employer contributions	—	—	—	—	—	—	—	6,700
Plan administrative costs	—	—	—	—	—	(13)	(13)	—
Net investment income	637	554	(754)	1,143	173	407	274	—
Benefit payments	(589)	(451)	(488)	(457)	(496)	(584)	(585)	—
Fiduciary net position	\$5,458	\$ 5,410	\$ 5,307	\$ 6,549	\$5,863	\$ 6,186	\$ 6,376	\$ 6,700
Total pension liability at end of year	(4,058)	(4,328)	(4,593)	(4,992)	(5,431)	(5,875)	(5,652)	(5,707)
Net pension asset	\$ 1,400	\$ 1,082	\$ 714	\$ 1,557	\$ 432	\$ 311	\$ 724	\$ 993
Plan net position as a percentage of total pension liability	134.5%	125.0%	115.5%	131.2%	108.0%	105.3%	112.8%	117.4%
Plan Pension Liability								
Beginning balance	\$ (4,328)	\$ (4,593)	\$ (4,992)	\$ (5,431)	\$ (5,875)	\$ (5,652)	\$ (5,707)	\$ (6,345)
Service costs	(1)	(1)	(1)	(6)	(7)	(3)	—	(20)
Interest, net of actuarial gain/loss	(319)	(185)	(79)	(41)	(65)	(290)	(292)	(298)
Benefit payments	589	451	488	457	496	584	585	956
Changes in assumptions	—	—	(9)	29	20	(514)	(238)	—
Total pension liability at end of year	\$ (4,059)	\$ (4,328)	\$ (4,593)	\$ (4,992)	\$ (5,431)	\$ (5,875)	\$ (5,652)	\$ (5,707)
Covered payroll	\$ —	\$ 62	\$ 122	\$ 120	\$ 815	\$ 850	\$ 961	\$ 1,007
Net pension asset as a percentage of covered payroll	0.0%	1745.2%	585.2%	1297.5%	53.0%	36.6%	75.3%	98.6%

See accompanying independent auditor's report.

Notes to Schedules :

⁽¹⁾Changes in assumptions relate to discount rate changes. The rates were 3.3% for FY24, 3.7% for FY23, 2.1% for FY22, 2.1% for FY21, 2.7% for FY20, 4.1% for FY19, and 3.4% for FY18 based on a change in the related index. See Note 7 for additional information.

⁽²⁾Fiscal year 2017 benefit payments included separation costs resulting in larger amounts.

⁽³⁾Reflects payments and adjustments made before the establishment of the related trust on June 29, 2017.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Governor and Legislative Fiscal
Committee, State of New Hampshire,
and The Board of Trustees
University System of New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the University System of New Hampshire (the System), a component unit of the State of New Hampshire, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Quincy, Massachusetts
REPORT DATE

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Governor and Legislative Fiscal
Committee, State of New Hampshire,
and The Board of Trustees
University System of New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited University System of New Hampshire's (the System) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2024. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the System's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the System's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the System's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the System's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities, of the System as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We have issued our report thereon, dated October 24, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

Quincy, Massachusetts
REPORT DATE

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development						
Department of Agriculture						
	Direct Awards		10.unknown	Other Department of Agriculture Programs	\$ -	\$ 129,265
	Direct Awards		10.001	Agricultural Research Basic and Applied Research	-	50,474
	Direct Awards		10.025	Plant and Animal Disease, Pest Control, and Animal Care	-	518,175
512474A	NH Dept of Agriculture Markets & Food		10.170	Specialty Crop Block Grant Program - Farm Bill	-	4,517
Direct Awards			10.174	Acer Access Development Program	-	197,728
Direct Awards			10.175	Farmers Market and Local Food Promotion Program	-	88,662
3132446	NH Dept of Agriculture Markets & Food		10.190	Resilient Food System Infrastructure Program	-	14,441
109913Z5220205	University of Maryland		10.200	Grants for Agricultural Research, Special Research Grants	32,006	75,035
123463Z5220210	University of Maryland		10.200	Grants for Agricultural Research, Special Research Grants	-	42,545
IR4S24327370SLRWALLINGFORDUNH	University of Maryland Eastern Shore		10.200	Grants for Agricultural Research, Special Research Grants	-	2,222
				Total Grants for Agricultural Research, Special Research Grants	32,006	119,802
Direct Awards			10.202	Cooperative Forestry Research	-	510,297
Direct Awards			10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	-	1,538,852
Direct Awards			10.206	Grants for Agricultural Research, Competitive Research Grants	-	346,525
Direct Awards			10.207	Animal Health and Disease Research	-	3,652
14717922226	Cornell University		10.215	Sustainable Agriculture Research and Education	-	7,671
AWD00000495SUB00000377	University of Vermont		10.215	Sustainable Agriculture Research and Education	-	9,939
GNE22289AWD00000495	University of Vermont		10.215	Sustainable Agriculture Research and Education	-	6,793
LNE20-403-34268	University of Vermont		10.215	Sustainable Agriculture Research and Education	19,661	87,249
LNE20-413R-34268	University of Vermont		10.215	Sustainable Agriculture Research and Education	13,561	51,051
LNE22436AWD00000495	University of Vermont		10.215	Sustainable Agriculture Research and Education	-	68,435
LNE23459AWD00001024	University of Vermont		10.215	Sustainable Agriculture Research and Education	-	55,485
LNE23476RAWD00001024	University of Vermont		10.215	Sustainable Agriculture Research and Education	33,244	50,504
SNE21008NH35383	University of Vermont		10.215	Sustainable Agriculture Research and Education	-	36,302
				Total Sustainable Agriculture Research and Education	66,465	373,429
EXC220212118	eXtension Foundation		10.229	Extension Collaborative on Immunization Teaching & Engagement	14,084	13,980
Direct Awards			10.303	Integrated Programs	154,818	382,726
SUB00002901	University of Florida		10.304	Homeland Security Agricultural	-	309
AWD00000591SUB00000266	University of Vermont		10.307	Organic Agriculture Research and Extension Initiative	-	207,845
F0009858502008	Purdue University		10.309	Specialty Crop Research Initiative	-	104,153
132810-Z5426207	University of Maryland		10.309	Specialty Crop Research Initiative	-	6,076
				Total Specialty Crop Research Initiative	-	110,229

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Agriculture (continued)						
Direct Awards			10.310	Agriculture and Food Research Initiative (AFRI)	\$ 209,879	\$ 1,335,329
2021NIFACRS04		Colby College	10.310	Agriculture and Food Research Initiative (AFRI)	-	244,573
2019-1507-09		North Carolina State University	10.310	Agriculture and Food Research Initiative (AFRI)	-	6,812
S002793USDA		Pennsylvania State University	10.310	Agriculture and Food Research Initiative (AFRI)	-	56,306
				Total Agriculture and Food Research Initiative (AFRI)	209,879	1,643,020
AWD00000679SUB00000279		University of Vermont	10.311	Beginning Farmer and Rancher Development Program	-	30,580
Direct Awards			10.329	Crop Protection and Pest Management Competitive Grants Program	15,353	156,804
UMS1395		University of Maine System	10.330	Alfalfa and Forage Research Program	-	17,154
SPC1000012444IGR131136		Ohio State University	10.333	Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative	-	29,547
Direct Awards			10.500	Cooperative Extension Service	41,064	41,064
UDR0000162		University of Delaware	10.500	Cooperative Extension Service	-	16,121
				Total Cooperative Extension Service	41,064	57,185
UMS1303		University of Maine System	10.652	Forestry Research	-	(1,173)
AWD00000051SUB00000216		University of Vermont	10.652	Forestry Research	-	54,480
AWD00000051SUB00000217		University of Vermont	10.652	Forestry Research	-	51,122
AWD00000051SUB00000218		University of Vermont	10.652	Forestry Research	-	45,942
AWD00000051SUB00000235		University of Vermont	10.652	Forestry Research	-	22,522
AWD000001354SUB00000446		University of Vermont	10.652	Forestry Research	-	73,854
AWD000001354SUB00000559		University of Vermont	10.652	Forestry Research	-	12,153
AWD00000637SUB00000349		University of Vermont	10.652	Forestry Research	-	71,644
AWD00000637SUB00000351		University of Vermont	10.652	Forestry Research	14,723	82,215
AWD00000637SUB00000416		University of Vermont	10.652	Forestry Research	-	27,104
				Total Forestry Research	14,723	403,863
Direct Awards			10.664	Cooperative Forestry Assistance	1,159	38,030
14NN88		American Forest Foundation	10.664	Cooperative Forestry Assistance	-	29,214
13C014		Dept of Natural and Cultural Resources	10.664	Cooperative Forestry Assistance	-	8,816
13C015		Dept of Natural and Cultural Resources	10.664	Cooperative Forestry Assistance	-	61,340
23DG1109420030		Dept of Natural and Cultural Resources	10.664	Cooperative Forestry Assistance	-	71,703
				Total Cooperative Forestry Assistance	1,159	209,103
Direct Awards			10.678	Forest Stewardship Program	-	107,454
Direct Awards			10.680	Forest Health Protection	2,503	30,433
FRD-UGP-1010		State of Michigan	10.682	National Forest Foundation	-	7,718
Direct Awards			10.684	International Forestry Programs	-	94,463
R1658		Dartmouth College	10.684	International Forestry Programs	-	23,558
				Total International Forestry Programs	-	118,021

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Agriculture (continued)						
	Direct Awards		10.699	Partnership Agreements	\$ -	\$ 152,849
	Direct Awards		10.707	Research Joint Venture and Cost Reimbursable Agreements	-	154,278
	Direct Awards		10.855	Distance Learning and Telemedicine Loans and Grants	-	86,531
	Direct Awards		10.907	Snow Survey and Water Supply Forecasting	54,118	170,674
Direct Awards			10.912	Environmental Quality Incentives Program	-	7,130
550117168292863		State University of New York, Syracuse	10.912	Environmental Quality Incentives Program	-	4,130
				Total Environmental Quality Incentives Program	-	11,260
Total Department of Agriculture					606,171	7,997,382
Department of Commerce						
14NP43		Great Bay Natl Estuarine Research Reserve	11.contract	Other Department of Commerce Programs	-	5,995
Direct Awards			11.008	NOAA Mission-Related Education Awards	256,022	1,539,833
Direct Awards			11.011	Ocean Exploration	3,902	20,147
UWSC13813		University of Washington	11.011	Ocean Exploration	-	1,095
				Total Ocean Exploration	3,902	21,242
Direct Awards			11.012	Integrated Ocean Observing System (IOOS)	1,326	59,887
A011-004		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	47,192
N21A013008		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	254,620
				Total Integrated Ocean Observing System (IOOS)	1,326	361,699
1210687		Rutgers University	11.017	Ocean Acidification Program (OAP)	-	90,405
367937		University of Connecticut	11.017	Ocean Acidification Program (OAP)	-	9,461
				Total Ocean Acidification Program (OAP)	-	99,866
Direct Awards			11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	92,010	7,589,291
Direct Awards			11.417	COVID-19 Sea Grant Support	-	6,667
Direct Awards			11.417	Sea Grant Support	156,381	1,907,354
2023068902		North Carolina State University	11.417	Sea Grant Support	-	8,069
PAM-P20-001734-SA02		North Carolina State University	11.417	Sea Grant Support	-	31,846
150442932		University of Connecticut	11.417	Sea Grant Support	-	15,294
165383095		University of Connecticut	11.417	Sea Grant Support	-	14,140
364411		University of Connecticut	11.417	Sea Grant Support	-	3,772
KFS#5664660 AND PO#426072		University of Connecticut	11.417	Sea Grant Support	-	19,172
UMS1298		University of Maine System	11.417	Sea Grant Support	-	879
UMS1407		University of Maine System	11.417	Sea Grant Support	-	23,815
8007015.01-01 A/O-53-C-ALA UNH		University of Southern Mississippi	11.417	Sea Grant Support	3,313	72,007
				Total Sea Grant Support	159,694	2,096,348

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Commerce (continued)						
	NMS012	National Estuarine Research Reserve Asn	11.419	Coastal Zone Management Administration Awards	\$ -	\$ 34,694
	A107571	Nature Conservancy	11.419	Coastal Zone Management Administration Awards	-	8,449
	13V284	NH Department of Environmental Services	11.419	Coastal Zone Management Administration Awards	-	15,008
	SUBK00016449	University of Michigan	11.419	Coastal Zone Management Administration Awards	10,171	226,925
	SUBK00020280	University of Michigan	11.419	Coastal Zone Management Administration Awards	-	17,987
				Total Coastal Zone Management Administration Awards	10,171	303,063
	Direct Awards		11.420	Coastal Zone Management Estuarine Research Reserves	-	250,162
	Direct Awards		11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	128,179	177,144
	2021501	National Estuarine Research Reserve System	11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	-	10,514
				Total Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	128,179	187,658
	SUBAWD003684	InterAmerican Inst for Global Change Res (UCAR)	11.431	Climate and Atmospheric Research	-	17,219
	UMS1396	University of Maine System	11.431	Climate and Atmospheric Research	-	5,155
				Total Climate and Atmospheric Research	-	22,374
	159241A	University of Rhode Island	11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	188,829	1,010,143
	IMTAP1UNH	MESC/Dauphin Island Sea Lab	11.454	Unallied Management Projects	-	72,129
	Direct Awards		11.457	Chesapeake Bay Studies	22,124	89,376
	Direct Awards		11.469	Congressionally Identified Awards and Projects	-	406,735
	76381	Ducks Unlimited	11.473	Office for Coastal Management	-	16,875
	031822072853	National Fish & Wildlife Foundation	11.473	Office for Coastal Management	-	253,257
				Total Office for Coastal Management	-	270,132
	Direct Awards		11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	36,304	458,168
	Direct Awards		11.617	Congressionally-Identified Projects	-	1,724,182
	Direct Awards		11.619	Arrangements for Interdisciplinary Research Infrastructure	32,253	123,417
				Total Department of Commerce	930,814	16,638,480
Department of Defense						
	14F223	University of St. Andrews (Scotland)	12.contract	Other Department of Defense Programs	-	19,658
	UWSC13232	University of Washington	12.contract	Other Department of Defense Programs	-	5,103
				Total Other Department of Defense Programs	-	24,761
	Direct Awards		12.114	Collaborative Research and Development	-	321,334
	2023166142357	Nat'l Ctr for Manufacturing Sciences Inc	12.225	Commercial Technologies for Maintenance Activities Program	-	772,287
	Direct Awards		12.300	Basic and Applied Scientific Research	2,867,437	5,865,934
	Direct Awards		12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	-	152,947
	Direct Awards		12.431	Basic Scientific Research	-	166,977
	940031	Drexel University	12.431	Basic Scientific Research	-	101,835
	50407678050	Northeastern University	12.431	Basic Scientific Research	-	90,750
	504187-78050	Northeastern University	12.431	Basic Scientific Research	-	9,607
	0000002832	University of Wisconsin	12.431	Basic Scientific Research	-	74,650
				Total Basic Scientific Research	-	443,819

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Defense (continued)						
Direct Awards			12.630	Basic, Applied, and Advanced Research in Science and Engineering	\$ -	\$ 24,758
01791530212159700001		Advanced Regenerative Manufacturing Institute	12.630	Basic, Applied, and Advanced Research in Science and Engineering	-	305,872
AS-0001		Advanced Regenerative Manufacturing Institute	12.630	Basic, Applied, and Advanced Research in Science and Engineering	-	3,430
23871016		National Science Teachers Association	12.630	Basic, Applied, and Advanced Research in Science and Engineering	-	6,624
23871017		National Science Teachers Association	12.630	Basic, Applied, and Advanced Research in Science and Engineering	-	6,624
				Total Basic, Applied, and Advanced Research in Science and Engineering	-	347,308
Direct Awards			12.800	Air Force Defense Research Sciences Program	(999)	865,897
1556761		University of Colorado	12.800	Air Force Defense Research Sciences Program	-	5,825
				Total Air Force Defense Research Sciences Program	(999)	871,722
6165407		Embry-Riddle Aeronautical University	12.910	Research and Technology Development	16,444	16,444
				Total Department of Defense	2,882,882	8,816,556
Department of the Interior						
CESU202201		Wildlife Management Institute	15.631	Partners for Fish and Wildlife	-	(1,254)
05192155		New Hampshire Fish & Game Dept.	15.634	State Wildlife Grants	-	(2,354)
SCDNR FY2021-045		SC Department of Natural Resources	15.634	State Wildlife Grants	-	1,495
				Total State Wildlife Grants	-	(859)
Direct Awards			15.655	Migratory Bird Monitoring, Assessment and Conservation	-	80,155
81674		National Fish & Wildlife Foundation	15.663	NFWF-USFWS Conservation Partnership	471	10,594
Direct Awards			15.670	Adaptive Science	-	20,228
49090		University of Delaware	15.677	Hurricane Sandy Disaster Relief Activities-FWS	-	33,622
Direct Awards			15.805	Assistance to State Water Resources Research Institutes	58,274	193,588
Direct Awards			15.808	U.S. Geological Survey Research and Data Collection	-	147,889
AV18NH01		AmericaView Inc	15.815	National Land Remote Sensing Education Outreach and Research	-	11,788
AV23NH01		AmericaView Inc	15.815	National Land Remote Sensing Education Outreach and Research	-	13,889
				Total National Land Remote Sensing Education Outreach and Research	-	25,677
Direct Awards			15.945	Cooperative Research and Training Programs – Resources of the National Park System	-	679
Direct Awards			15.954	National Park Service Conservation, Protection, Outreach, and Education	-	39,214
14NO21		Lamprey River Advisory Committee	15.962	National Wild and Scenic Rivers System	-	16,476
14NP01		Lamprey River Advisory Committee	15.962	National Wild and Scenic Rivers System	-	1,961
				Total National Wild and Scenic Rivers System	-	18,437
				Total Department of the Interior	58,745	567,970
Department of Justice						
Direct Awards			16.026	OVW Research and Evaluation Program	27,029	148,402
Direct Awards			16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	-	1,135,569
50463378051		Northeastern University	16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	-	80,027
				Total National Institute of Justice Research, Evaluation, and Development Project Grants	-	1,215,596
Direct Awards			16.582	Crime Victim Assistance/Discretionary Grants	-	154,014
R-24-0187		University of Houston	16.831	Children of Incarcerated Parents	-	2,884
				Total Department of Justice	27,029	1,520,896

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Transportation						
	GR1850	Vermont Agency of Transportation	20.200	Highway Research and Development Program	\$ -	\$ 24,956
	04122340	NH Department of Transportation	20.205	Highway Planning and Construction	-	11,633
	05042231	NH Department of Transportation	20.205	Highway Planning and Construction	-	39,792
	061423119	NH Department of Transportation	20.205	Highway Planning and Construction	-	74,187
	09202363	NH Department of Transportation	20.205	Highway Planning and Construction	-	439,244
	103118028	NH Department of Transportation	20.205	Highway Planning and Construction	-	8,350
	103118-028	NH Department of Transportation	20.205	Highway Planning and Construction	-	1,025
				Total Highway Planning and Construction	-	574,231
	0177759087	Univ Of Massachusetts Amherst	20.701	University Transportation Centers Program	-	88,310
				Total Department of Transportation	-	687,497
Department of the Treasury						
	05182280	NH Department of Environmental Services	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	124,898
	061423157	NH Department of Justice (Attorney General)	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	279,639
	062823253	NH Department of Justice (Attorney General)	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	1,997
	2023ARPS25	NH Department of Justice (Attorney General)	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	41,418
	09202373	NH Judicial Council	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	54,240
	ENG232827	Weston & Sampson Engineers, Inc.	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	9,701
				Total CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	511,893
				Total Department of the Treasury	-	511,893
National Aeronautics and Space Administration						
	169920	Johns Hopkins University	43.contract	Other National Aeronautics and Space Administration Programs	5,234,687	9,728,079
	SUB0000601	Princeton University	43.contract	Other National Aeronautics and Space Administration Programs	-	18,431
	00007549	University of California at Berkeley (UCB)	43.contract	Other National Aeronautics and Space Administration Programs	-	330,953
	SA405826326	University of California at Berkeley (UCB)	43.contract	Other National Aeronautics and Space Administration Programs	-	102,048
	S01192-01	University of Iowa	43.contract	Other National Aeronautics and Space Administration Programs	-	165,861
	Direct Awards		43.unknown	Other National Aeronautics and Space Administration Programs	1,320,954	3,938,038
	499878Q	Southwest Research Institute SwRI	43.unknown	Other National Aeronautics and Space Administration Programs	1,686,256	2,764,455
	A99200MO	Southwest Research Institute SwRI	43.unknown	Other National Aeronautics and Space Administration Programs	-	309,098
				Total Other National Aeronautics and Space Administration Programs	8,241,897	17,356,963
	Direct Awards		43.001	Science	25,673,916	34,519,157
	US0010000806056	Battelle	43.001	Science	-	71,808
	4500004097	Boston University	43.001	Science	-	23,860
	4500004192	Boston University	43.001	Science	-	75,352
	S416271	California Institute of Technology	43.001	Science	-	8,535
	1110244438403	Carnegie-mellon Univ	43.001	Science	-	99,272
	1110245439458	Carnegie-mellon Univ	43.001	Science	-	106,541
	R1255	Dartmouth College	43.001	Science	-	7,767
	R1811	Dartmouth College	43.001	Science	-	7,397
	R974	Dartmouth College	43.001	Science	-	231
	14UG74	Florida Institute of Technology	43.001	Science	-	9,732
	149961	Johns Hopkins University	43.001	Science	-	227,470
	178737	Johns Hopkins University	43.001	Science	-	217,379
	G35822W9649	Montana State University	43.001	Science	-	114,092
	NEBP-112	National Space Grant Foundation	43.001	Science	-	14,848
	22NAEP01	Predictive Science Inc	43.001	Science	-	47,809
	22NAJL11	Predictive Science Inc	43.001	Science	-	68,227
	SUB0000156	Princeton University	43.001	Science	-	344,382
	SUB0000191	Princeton University	43.001	Science	-	179,618
	SUB0000398	Princeton University	43.001	Science	-	571,540

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
National Aeronautics and Space Administration (continued)						
	N99061EH	Southwest Research Institute SwRI	43.001	Science	\$ -	\$ 47,285
	N99071EH	Southwest Research Institute SwRI	43.001	Science	-	875,994
	210319602	Stevens Institute of Technology	43.001	Science	-	40,260
	4400000093	The Aerospace Corporation	43.001	Science	-	49,370
	SUBAWD001521	University Corporation for Atmospheric Research (Colorado)	43.001	Science	-	704,776
	1557958	University of Colorado	43.001	Science	-	33,593
	1559034	University of Colorado	43.001	Science	-	15,701
	1561449	University of Colorado	43.001	Science	-	215,777
	MA1922	University Of Hawaii	43.001	Science	-	35,994
	115672-19964	University Of Illinois	43.001	Science	-	8,961
	S0230301	University of Iowa	43.001	Science	-	24,202
	NASA009201	University of Maryland	43.001	Science	-	8,103
	A010228102	University of Minnesota	43.001	Science	-	3,179
	2021GC0610	University of Texas at Arlington	43.001	Science	-	50,666
	F-2017-131	University of Toledo	43.001	Science	-	57,795
	UWSC11897	University of Washington	43.001	Science	-	113,682
	UWSC13513	University of Washington	43.001	Science	-	34,778
	WU-20-470	Washington University in St Louis	43.001	Science	-	61,908
	WU220221	Washington University in St Louis	43.001	Science	-	20,855
	WU-24-0464	Washington University in St Louis	43.001	Science	-	96,783
				Total Science	25,673,916	39,214,679
	Direct Awards		43.003	Exploration	511,495	1,028,766
	Direct Awards		43.008	Office of Stem Engagement (OSTEM)	401,908	513,797
				Total National Aeronautics and Space Administration	34,829,216	58,114,205
National Foundation on the Arts and the Humanities						
	100623	NH Humanities Council	45.129	Promotion of the Humanities Federal/State Partnership	-	2,330
	101023	NH Humanities Council	45.129	Promotion of the Humanities Federal/State Partnership	-	6,976
				Total Promotion of the Humanities Federal/State Partnership	-	9,306
	Direct Awards		45.160	Promotion of the Humanities Fellowships and Stipends	-	37,642
				Total National Foundation on the Arts and the Humanities	-	46,948
National Science Foundation						
	Direct Awards - University of New Hampshire		47.041	Engineering	128,860	975,846
	7692067	American Society for Engineering Education	47.041	Engineering	-	(2,288)
	10001558-028	Purdue University	47.041	Engineering	-	131,200
				Total Engineering	128,860	1,104,758
	Direct Awards - Keene State College		47.049	Mathematical and Physical Sciences	-	4,475
	Direct Awards - University of New Hampshire		47.049	Mathematical and Physical Sciences	-	376,235
	537551A	California State University, Sacramento	47.049	Mathematical and Physical Sciences	-	16,885
				Total Mathematical and Physical Sciences	-	397,595

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
National Science Foundation (continued)						
	Direct Awards - Keene State College		47.050	Geosciences	\$ -	\$ 35,517
	Direct Awards - Plymouth State University		47.050	Geosciences	-	120,853
	Direct Awards - University of New Hampshire		47.050	Geosciences	97,280	4,361,396
	118CGG00939304	Columbia University	47.050	Geosciences	-	13,312
	118GG00939304	Columbia University	47.050	Geosciences	-	1,207
	1GG015540	Columbia University	47.050	Geosciences	-	11,766
	R1150	Dartmouth College	47.050	Geosciences	-	117,835
	GC87217S1	Embry-Riddle Aeronautical University	47.050	Geosciences	-	17,846
	54607	Marine Biological Laboratory	47.050	Geosciences	-	55,365
	SUB0000610	Princeton University	47.050	Geosciences	-	16,057
	706176	University of California at San Diego	47.050	Geosciences	-	13,424
	SUBK00021337	University of Michigan	47.050	Geosciences	-	11,524
	UTAUSSUB000000261	University of Texas	47.050	Geosciences	-	83,037
				Total Geosciences	97,280	4,859,139
	Direct Awards - University of New Hampshire		47.070	Computer and Information Science and Engineering	-	800,271
	Direct Awards - University of New Hampshire		47.074	Biological Sciences	-	1,164,030
	3340/200201862/1637685	Cary Institute of Ecosystem Studies	47.074	Biological Sciences	-	95
	3340-200201866	Cary Institute of Ecosystem Studies	47.074	Biological Sciences	-	149,069
	3392200201978	Cary Institute of Ecosystem Studies	47.074	Biological Sciences	-	2,883
	3540200202139	Cary Institute of Ecosystem Studies	47.074	Biological Sciences	-	37,930
	3540200202146	Cary Institute of Ecosystem Studies	47.074	Biological Sciences	-	26,725
	131721-5109142	Harvard University	47.074	Biological Sciences	-	138,644
	1442555118457	Harvard University	47.074	Biological Sciences	-	18,753
	20190137UNH	Middlebury College	47.074	Biological Sciences	-	42,848
	/ GR133827	Ohio State University	47.074	Biological Sciences	-	2,479
	60078897	Ohio State University	47.074	Biological Sciences	34,283	948,421
	01363800002	University of Cincinnati	47.074	Biological Sciences	-	18,925
	2019001	University of Puerto Rico	47.074	Biological Sciences	-	119,542
	226101113D	University of Texas	47.074	Biological Sciences	-	4,048
	722894712683	Virginia Institute Marine Science	47.074	Biological Sciences	-	8,642
	11359UNH	Western Michigan University	47.074	Biological Sciences	-	14,141
	1419889903	Whitehead Inst for Biomedical Research	47.074	Biological Sciences	-	17,438
				Total Biological Sciences	34,283	3,514,884

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
National Science Foundation (continued)						
	Direct Awards - University of New Hampshire		47.075	Social, Behavioral, and Economic Sciences	\$ -	\$ 77,139
	60066998 UNH	Northwestern University	47.075	Social, Behavioral, and Economic Sciences	-	5,843
				Total Social, Behavioral, and Economic Sciences	-	82,982
	Direct Awards - Keene State College		47.076	STEM Education (formerly Education and Human Resources)	8,038	114,588
	Direct Awards - Plymouth State University		47.076	STEM Education (formerly Education and Human Resources)	-	33,676
	Direct Awards - University of New Hampshire		47.076	STEM Education (formerly Education and Human Resources)	-	2,304,787
	UNH05012225	Center for Applied Special Technology	47.076	STEM Education (formerly Education and Human Resources)	-	5,918
	UNH08012223	Center for Applied Special Technology	47.076	STEM Education (formerly Education and Human Resources)	-	33,280
	190351	Colby Sawyer College	47.076	STEM Education (formerly Education and Human Resources)	-	4,470
	451909	University of Arizona	47.076	STEM Education (formerly Education and Human Resources)	-	3,186
	03633987DL	University Of New Mexico	47.076	STEM Education (formerly Education and Human Resources)	-	65,056
	000021-00001A.007.00	University of Northern Colorado	47.076	STEM Education (formerly Education and Human Resources)	-	10,699
				Total STEM Education (formerly Education and Human Resources)	8,038	2,575,660
	Direct Awards - University of New Hampshire		47.078	Polar Programs	-	503,297
	425115-A	University of San Francisco	47.078	Polar Programs	-	28,764
				Total Polar Programs	-	532,061
	Direct Awards - University of New Hampshire		47.079	Office of International Science and Engineering	-	192,443
	10001765037	Purdue University	47.079	Office of International Science and Engineering	-	25,627
				Total Office of International Science and Engineering	-	218,070
	Direct Awards - Plymouth State University		47.083	Integrative Activities	-	40,813
	Direct Awards - University of New Hampshire		47.083	Integrative Activities	1,619,267	6,363,770
	BLOS19001	Bigelow Laboratories for Ocean Studies	47.083	Integrative Activities	-	12,609
	00001451	Brown University	47.083	Integrative Activities	-	30,859
	00002466	Brown University	47.083	Integrative Activities	-	10,661
	R1301	Dartmouth College	47.083	Integrative Activities	-	262,342
	2316122	Ouachita Baptist University	47.083	Integrative Activities	-	14,619
	P0540425	University of Alaska	47.083	Integrative Activities	-	260,092
	33017505	University of Louisiana	47.083	Integrative Activities	-	19,518
	UMS1228	University of Maine System	47.083	Integrative Activities	-	224,477
	UMS1399	University of Maine System	47.083	Integrative Activities	-	274,956
				Total Integrative Activities	1,619,267	7,514,716
	Direct Awards - University of New Hampshire		47.084	NSF Technology, Innovation, and Partnerships	-	153,163
	GBNGC495XA67	Northern Forest Center Inc	47.084	NSF Technology, Innovation, and Partnerships	-	36,594
				Total NSF Technology, Innovation, and Partnerships	-	189,757
				Total National Science Foundation	1,887,728	20,989,622
Department of Veterans Affairs						
	Direct Awards		64.116	Vocational Rehabilitation for Disabled Veterans	-	477,860
				Total Department of Veterans Affairs	-	477,860

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Environmental Protection Agency						
Direct Awards			66.042	Temporally Integrated Monitoring of Ecosystems (TIME) and Long-Term Monitoring (LTM) Program	\$ 16,218	\$ 176,920
Direct Awards			66.129	Geographic Programs - Southeast New England Coastal Watershed Restoration Program	-	115,237
USM2485		University of Southern Maine	66.203	Environmental Finance Center Grants	-	15,316
432178		University of Connecticut	66.437	Long Island Sound Program	-	22,145
Direct Awards			66.456	National Estuary Program	16,174	1,065,166
092023121		NH Department of Environmental Services	66.460	Nonpoint Source Implementation Grants	-	3,920
03062272		NH Department of Environmental Services	66.461	Regional Wetland Program Development Grants	-	25,476
03232285		NH Department of Environmental Services	66.605	Performance Partnership Grants	-	30,389
081722041		NH Department of Environmental Services	66.605	Performance Partnership Grants	99,281	102,212
				Total Performance Partnership Grants	99,281	132,601
PSEFMP-2024-2427		eXtension Foundation	66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	-	5,915
				Total Environmental Protection Agency	131,673	1,562,696
Department of Energy						
Direct Awards			81.contract	Other Department of Energy Programs	-	705,112
NO. S017254		Princeton University	81.contract	Other Department of Energy Programs	-	47,531
				Total Other Department of Energy Programs	-	752,643
Direct Awards			81.049	Office of Science Financial Assistance Program	302,959	2,130,357
S002354USDOE		Pennsylvania State University	81.049	Office of Science Financial Assistance Program	-	204,688
61351720-124215		Stanford University	81.049	Office of Science Financial Assistance Program	-	109,570
20211559		University of California at Irvine	81.049	Office of Science Financial Assistance Program	-	121,285
UMS1333		University of Maine System	81.049	Office of Science Financial Assistance Program	-	16,816
286092 - 87DL		University Of New Mexico	81.049	Office of Science Financial Assistance Program	-	105,278
				Total Office of Science Financial Assistance Program	302,959	2,687,994
Direct Awards			81.087	Renewable Energy Research and Development	674,219	1,409,598
10587218712		University Of Illinois	81.087	Renewable Energy Research and Development	-	25,678
				Total Renewable Energy Research and Development	674,219	1,435,276
UTA15-001120		University of Texas at Austin	81.089	Fossil Energy Research and Development	-	149,750
UMS1188		University of Maine System	81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	-	77,152
SUB-23033		Ocean Renewable Power Company	81.135	Advanced Research Projects Agency - Energy	-	42,578
14B995		Umaro Food Inc	81.135	Advanced Research Projects Agency - Energy	-	(3,531)
				Total Advanced Research Projects Agency - Energy	-	39,047
				Total Department of Energy	977,178	5,141,862
Department of Education						
05192184		NH Department of Education	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	-	85,457
Direct Awards			84.184	School Safety National Activities	-	532,827
23-0923		NH Department of Education	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	-	24,713
Direct Awards			84.411	Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	-	536,515
112222153		NH Department of Education	84.425W	COVID-19 American Rescue Plan, ARP-HCY	-	110,434
				Total Department of Education	-	1,289,946

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Health & Human Services						
	CDC-RFA-CE-23-2006	New Hampshire Coalition Against Domestic Violence	93.contract	Other Department of Health and Human Services Programs	\$ -	\$ 9,772
	10272124	NH Department of Health & Human Services	93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	48,041	62,738
	23017116B00	Univ Of Massachusetts Amherst	93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	-	35,259
	GC1031801DGR15236	Dartmouth-Hitchcock Clinic	93.087	Enhance Safety of Children Affected by Substance Abuse	-	31,182
	11102132C	Dept of Natural and Cultural Resources	93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	-	20,341
	073119-017	NH Department of Health & Human Services	93.110	Maternal and Child Health Federal Consolidated Programs	-	518,477
Direct Awards	G293UNH01	University of Chicago	93.136	Injury Prevention and Control Research and State and Community Based Programs	225,987	348,527
			93.136	Injury Prevention and Control Research and State and Community Based Programs		74,821
				Total Injury Prevention and Control Research and State and Community Based Programs	225,987	423,348
Direct Awards			93.173	Research Related to Deafness and Communication Disorders	-	17,357
	000532514SC011	University of Alabama at Birmingham	93.184	Disabilities Prevention	-	37,930
	14NM51	MCD Public Health	93.211	Telehealth Programs	-	174,139
Direct Awards			93.242	Mental Health Research Grants	191,880	760,879
	000987312212022	University of Rhode Island	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	29,937
Direct Awards	3454202008133	University Of Nebraska	93.262	Occupational Safety and Health Program	-	306,922
			93.262	Occupational Safety and Health Program	-	5,009
				Total Occupational Safety and Health Program	-	311,931
	14NM77	Center for Innovative Public Health Research	93.273	Alcohol Research Programs	-	42,191
	SUB00004028	University of Florida	93.273	Alcohol Research Programs	-	3,116
				Total Alcohol Research Programs	-	45,307
Direct Awards			93.279	Drug Abuse and Addiction Research Programs		163,983
Direct Awards			93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	60,096	336,541
	64N300	MaineHealth Institute for Research	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	-	7,649
	UCHC7139188778	University of Connecticut	93.396	Cancer Biology Research	-	43,566
Direct Awards			93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	101,315	1,600,979
	14NL54	New Hampshire Coalition Against Domestic Violence	93.556	MaryLee Allen Promoting Safe and Stable Families Program	-	1,203
	02082364	NH Developmental Disabilities Council	93.630	Developmental Disabilities Basic Support and Advocacy Grants	-	54,700
	041719-021	NH Department of Health & Human Services	93.670	Child Abuse and Neglect Discretionary Activities	-	54,246
	11102110	NH Department of Health & Human Services	93.788	Opioid STR	-	345,876
	R230102	University of Houston	93.837	Cardiovascular Diseases Research	-	12,700
Direct Awards			93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	-	106,842

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Research and Development (continued)						
Department of Health & Human Services (continued)						
	Direct Awards		93.859	Biomedical Research and Research Training	\$ 24,515	\$ 2,941,501
	R1401	Dartmouth College	93.859	Biomedical Research and Research Training	-	429,543
	R1417	Dartmouth College	93.859	Biomedical Research and Research Training	-	25
	R1418	Dartmouth College	93.859	Biomedical Research and Research Training	-	217,400
	R1421	Dartmouth College	93.859	Biomedical Research and Research Training	-	183,341
	R1617	Dartmouth College	93.859	Biomedical Research and Research Training	-	4,916
	R1653	Dartmouth College	93.859	Biomedical Research and Research Training	-	18,621
	R1654	Dartmouth College	93.859	Biomedical Research and Research Training	-	50,214
	R1655	Dartmouth College	93.859	Biomedical Research and Research Training	-	6,880
	R1656	Dartmouth College	93.859	Biomedical Research and Research Training	-	15,458
	R1694	Dartmouth College	93.859	Biomedical Research and Research Training	-	53,365
	R1697	Dartmouth College	93.859	Biomedical Research and Research Training	-	26,390
	R1716	Dartmouth College	93.859	Biomedical Research and Research Training	-	60,761
	R1733	Dartmouth College	93.859	Biomedical Research and Research Training	-	25,075
	R1734	Dartmouth College	93.859	Biomedical Research and Research Training	-	30,660
	R1739	Dartmouth College	93.859	Biomedical Research and Research Training	-	71,621
	R1836	Dartmouth College	93.859	Biomedical Research and Research Training	-	5,586
	R1840	Dartmouth College	93.859	Biomedical Research and Research Training	-	6,737
	SUBAWARD R1416-FY21	Dartmouth College	93.859	Biomedical Research and Research Training	-	199,982
	R1649	Trustees of Dartmouth College	93.859	Biomedical Research and Research Training	-	23,205
				Total Biomedical Research and Research Training	24,515	4,371,281
	Direct Awards		93.866	Aging Research	16,267	486,391
	PO #C22548443	Memorial Sloan Kettering Cancer Center	93.866	Aging Research	-	275,826
	10399800001	Tufts University	93.866	Aging Research	-	(389)
				Total Aging Research	16,267	761,828
	Direct Awards		93.867	Vision Research	-	624,075
	34605SUB53139	University of Vermont	93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	-	20,933
	062020-026	NH Department of Health & Human Services	93.945	Assistance Programs for Chronic Disease Prevention and Control	13,761	151,236
				Total Department of Health and Human Services	681,862	11,136,235
Social Security Administration						
	SUBK00014588	University of Michigan	96.007	Social Security Research and Demonstration	-	46,834
	SUBK00021231	University of Michigan	96.007	Social Security Research and Demonstration	-	38,170
				Total Social Security Research and Demonstration	-	85,004
				Total Social Security Administration	-	85,004
Department of Homeland Security						
	122122123	NH Department of Safety	97.067	Homeland Security Grant Program	-	36,091
	13S087	NH Department of Safety	97.067	Homeland Security Grant Program	-	5,788
	EMW2022SS00036	NH Department of Safety	97.067	Homeland Security Grant Program	-	19,785
	EMW2022SS0036	NH Department of Safety	97.067	Homeland Security Grant Program	-	34,229
				Total Homeland Security Grant Program	-	95,893
				Total Department of Homeland Security	-	95,893
				Total Research and Development Cluster	43,013,298	135,680,945
SNAP Cluster						
Department of Agriculture						
	10042315	NH Department of Health & Human Services	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	-	839,561
	13H282	NH Department of Health & Human Services	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	-	223,164
				Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	-	1,062,725
				Total SNAP Cluster	-	1,062,725

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
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Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Child Nutrition Cluster						
Department of Agriculture	13D099	NH Department of Education	10.559	Summer Food Service Program for Children	\$ -	\$ 14,471
				Total Child Nutrition Cluster	-	14,471
Forest Service Schools and Roads Cluster						
Department of Agriculture	Direct Awards		10.666	Schools and Roads - Grants to Counties	-	8,848
				Total Forest Service Schools and Roads Cluster	-	8,848
Economic Development Cluster						
Department of Commerce	2200441	Northern Forest Center Inc	11.307	Economic Adjustment Assistance	-	65,309
	PO00027632	Southern NH University	11.307	Economic Adjustment Assistance	-	472,605
				Total Economic Adjustment Assistance	-	537,914
Total Department of Commerce						
					-	537,914
Fish and Wildlife Cluster						
Department of the Interior	04202270	New Hampshire Fish & Game Dept.	15.605	Sport Fish Restoration	-	24,291
	NFE	New Hampshire Fish & Game Dept.	15.605	Sport Fish Restoration	-	21,724
				Total Sport Fish Restoration	-	46,015
	04202269	New Hampshire Fish & Game Dept.	15.611	Wildlife Restoration and Basic Hunter Education	-	87,933
	06012268	New Hampshire Fish & Game Dept.	15.611	Wildlife Restoration and Basic Hunter Education	-	110,629
	062823139	New Hampshire Fish & Game Dept.	15.611	Wildlife Restoration and Basic Hunter Education	-	212,232
	07142134	New Hampshire Fish & Game Dept.	15.611	Wildlife Restoration and Basic Hunter Education	-	5,248
	1/10/24 Item #33	New Hampshire Fish & Game Dept.	15.611	Wildlife Restoration and Basic Hunter Education	-	90,898
	NEC RPR3 CESU 2024-06	Wildlife Management Institute	15.611	Wildlife Restoration and Basic Hunter Education	-	6,219
				Total Wildlife Restoration and Basic Hunter Education	-	513,159
				Total Fish and Wildlife Cluster	-	559,174
Total Department of the Interior						
					-	559,174
Federal Transit Cluster						
Department of Transportation	Direct Awards		20.507	Federal Transit Formula Grants	-	1,256,583
	Direct Awards		20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	-	28,379
				Total Federal Transit Cluster	-	1,284,962

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Highway Safety Cluster						
Department of Transportation						
	24-238	NH Department of Safety	20.600	State and Community Highway Safety	\$ -	\$ 3,474
	4102494	NH Department of Safety	20.600	State and Community Highway Safety	-	885
				Total State and Community Highway Safety	-	4,359
	050323134	NH Department of Safety	20.616	National Priority Safety Programs		20,034
	4102495	NH Department of Safety	20.616	National Priority Safety Programs		23,766
				Total National Priority Safety Programs	-	43,800
				Total Highway Safety Cluster	-	48,159
				Total Department of Transportation	-	1,333,121
Student Financial Aid						
Department of Education						
	Direct Awards		84.007	Federal Supplemental Educational Opportunity Grants	-	2,219,672
	Direct Awards		84.033	Federal Work-Study Program	-	2,730,392
	Direct Awards		84.038	Federal Perkins Loan Program	-	4,938,955
	Direct Awards		84.063	Federal Pell Grant Program	-	22,050,980
	Direct Awards		84.268	Direct Lending Programs - Loans Issued	-	139,028,567
				Total Student Financial Assistance Cluster	-	170,968,566
TRIO Cluster						
Department of Education						
	Direct Awards		84.042	TRIO Student Support Services	-	1,352,292
	Direct Awards		84.044	TRIO Talent Search	-	694,915
	Direct Awards		84.047	TRIO Upward Bound	-	1,185,491
	Direct Awards		84.217	TRIO McNair Post-Baccalaureate Achievement	-	299,841
				Total TRIO Cluster	-	3,532,539
				Total Department of Education	-	174,501,105
Aging Cluster						
Department of Health & Human Services						
	14NO01	Lamprey Health Care	93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		55,412
				Total Aging Cluster	-	55,412
CCDF Cluster						
Department of Health & Human Services						
	Direct Awards		93.575	Child Care and Development Block Grant	-	42,707
	38700004K	Illinois State Univ	93.575	Child Care and Development Block Grant	-	29,065
	06282318	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	54,825	106,609
	13H335	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	-	113,326
	13H355	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	-	6,021
	53H001	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	-	4,056
	53H002	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	-	3,277,231
	63H001	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	-	18,239
	GSC 05/17/17 #15	NH Department of Health & Human Services	93.575	Child Care and Development Block Grant	-	(860)
				Total Child Care and Development Block Grant	54,825	3,596,394
				Total CCDF Cluster	54,825	3,596,394

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Medicaid Cluster						
Department of Health & Human Services						
	74NO22	Catholic Medical Center	93.778	Medical Assistance Program	\$ -	\$ 3,334
	14NN09	Network4Health	93.778	Medical Assistance Program	-	50,000
	14NN24	Network4Health	93.778	Medical Assistance Program	-	50,000
	14NO61	Network4Health	93.778	Medical Assistance Program	-	8,108
				Total Medical Assistance Program	-	111,442
				Total Medicaid Cluster	-	111,442
Total Department of Health & Human Services					54,825	3,763,248
Other Awards						
Department of Agriculture						
	Direct Awards		10.unknown	Other Department of Agriculture Programs	-	83,517
	09062323	NH Department of Transportation	10.unknown	Other Department of Agriculture Programs	-	1,652
				Total Other Department of Agriculture Programs	-	85,169
	224192	University of Vermont	10.001	Agricultural Research Basic and Applied Research	-	6,069
	UDR0000336	University of Delaware	10.146	Farm Service Agency Taxpayer Outreach Education and Technical Assistance (American Rescue Plan Assistance)	-	20,212
	131202455	NH Dept of Agriculture Markets & Food	10.170	Specialty Crop Block Grant Program - Farm Bill	-	8,970
	541312024	NH Dept of Agriculture Markets & Food	10.170	Specialty Crop Block Grant Program - Farm Bill	-	12,271
				Total Specialty Crop Block Grant Program - Farm Bill	-	21,241
	20223-266	National 4-H Council	10.215	Sustainable Agriculture Research and Education	-	5,860
	ENE20-166-34268	University of Vermont	10.215	Sustainable Agriculture Research and Education	-	4,152
				Total Sustainable Agriculture Research and Education	-	10,012
	NXG20232316	eXtension Foundation	10.234	American Rescue Plan Technical Assistance Investment Program	-	2,501
	UMS1425	University of Maine System	10.304	Homeland Security Agricultural	-	10,901
	UMS1327	University of Maine System	10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	-	30,320
	Direct Awards		10.351	Rural Business Development Grant	-	157,496
	Direct Awards		10.500	Cooperative Extension Service	781,043	972,077
	13A112	NH Dept of Agriculture Markets & Food	10.500	Cooperative Extension Service	-	103,339
				Total Cooperative Extension Service	781,043	1,075,416
	Direct Awards		10.511	Smith-Lever Funding (Various Programs)	-	2,189,483
	Direct Awards		10.514	Expanded Food and Nutrition Education Program	-	321,091
	Direct Awards		10.515	Renewable Resources Extension Act and National Focus Fund Projects	-	42,111
	Direct Awards		10.516	Rural Health and Safety Education Competitive Grants Program	-	9,088
	UDR0000524	University of Delaware	10.520	Agriculture Risk Management Education Partnerships Competitive Grants Program	-	2,170
	14NN93	Northeast Organic Farming Assoc of Vermont Inc	10.575	Farm to School Grant Program	-	47,035
	23-DG-11094200-384	NH Division of Forest and Lands	10.664	Cooperative Forestry Assistance	-	90,004
	Direct Awards		10.680	Forest Health Protection	-	105,985
	Direct Awards		10.698	State & Private Forestry Cooperative Fire Assistance	-	5,061
	Direct Awards		10.855	Distance Learning and Telemedicine Loans and Grants	-	1,026

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Other Awards (continued)						
Department of Agriculture (continued)						
	Direct Awards		10.890	Rural Development Cooperative Agreement Program	\$ -	\$ 200,460
	Direct Awards		10.902	Soil and Water Conservation	-	42,197
	Direct Awards		10.912	Environmental Quality Incentives Program	-	16,557
Total Department of Agriculture					<u>781,043</u>	<u>4,491,605</u>
Department of Commerce						
N21A013011		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	75,771
N21A013012		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	61,705
N23A016001		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	37,742
N23A017006		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	11,225
N23A0179001		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	153,207
N23A019002		NERACOOS	11.012	Integrated Ocean Observing System (IOOS)	-	77,293
Total Integrated Ocean Observing System (IOOS)					<u>-</u>	<u>416,943</u>
N21A013026		NERACOOS	11.017	Ocean Acidification Program (OAP)	-	5,705
Direct Awards			11.020	Cluster Grants	-	178,732
03172201		NearView	11.021	NOAA Small Business Innovation Research (SBIR) Program	-	18,046
062823132		NH Dept of Business & Economic Affairs	11.032	State Digital Equity Planning Grants	344,958	508,824
Direct Awards			11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	-	93,800
Direct Awards			11.417	Sea Grant Support	-	42,763
428666		University of Connecticut	11.417	Sea Grant Support	-	4,855
Total Sea Grant Support					<u>-</u>	<u>47,618</u>
053123101		NH Department of Environmental Services	11.419	Coastal Zone Management Administration Awards	-	31,685
062823152		NH Department of Environmental Services	11.419	Coastal Zone Management Administration Awards	-	10,363
11222186		NH Department of Environmental Services	11.419	Coastal Zone Management Administration Awards	-	1,381
11222187		NH Department of Environmental Services	11.419	Coastal Zone Management Administration Awards	-	86,473
Total Coastal Zone Management Administration Awards					<u>-</u>	<u>129,902</u>
14G343		Rochester, NH (City of)	11.469	Congressionally Identified Awards and Projects	-	314,217
Direct Awards			11.617	Congressionally-Identified Projects	-	226,583
Total Department of Commerce					<u>344,958</u>	<u>1,940,370</u>
Department of Housing and Urban Development						
22403CDMC2		County of Cheshire	14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	-	2,491
12222124		NH Department of Health & Human Services	14.267	Continuum of Care Program	-	90,582
Total Department of Housing and Urban Development					<u>-</u>	<u>93,073</u>
Department of the Interior						
05172358		New Hampshire Fish & Game Dept.	15.634	State Wildlife Grants	-	76,659
Total Department of the Interior					<u>-</u>	<u>76,659</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Other Awards (continued)						
Department of Justice						
	Direct Awards		16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	\$ -	\$ 70,211
	14NN46	New Hampshire Coalition Against Domestic Violence	16.575	Crime Victim Assistance	-	15,648
	14NO58	New Hampshire Coalition Against Domestic Violence	16.575	Crime Victim Assistance	-	128,351
				Total Crime Victim Assistance	-	143,999
				Total Department of Justice	-	214,210
Department of Labor						
	Direct Awards		17.502	Occupational Safety and Health Susan Harwood Training Grants	-	5,093
	Direct Awards		17.504	Consultation Agreements	-	430,963
				Total Department of Labor	-	436,056
Department of Transportation						
	051723103	NH Department of Safety	20.unknown	Other Department of Transportation Programs	-	8,629
	04072119	NH Department of Transportation	20.205	Highway Planning and Construction	-	73,581
	05042231	NH Department of Transportation	20.205	Highway Planning and Construction	-	2,152
	05052126	NH Department of Transportation	20.205	Highway Planning and Construction	-	67,499
	05052127	NH Department of Transportation	20.205	Highway Planning and Construction	-	3,914
	05192132	NH Department of Transportation	20.205	Highway Planning and Construction	-	29,912
	10132144E	NH Department of Transportation	20.205	Highway Planning and Construction	-	126,604
	103118-028	NH Department of Transportation	20.205	Highway Planning and Construction	-	312
				Total Highway Planning and Construction	-	303,974
				Total Department of Transportation	-	312,603
Department of the Treasury						
	54GB13	County of Cheshire	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	145,208
	14NN41	New Hampshire Coalition Against Domestic Violence	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	8,195
	22124118	NH Department of Environmental Services	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	1,165
				Total CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	-	154,568
	10042221	NH Dept of Business & Economic Affairs	21.029	Coronavirus Capital Projects Fund	-	190,059
	4102441	NH Dept of Business & Economic Affairs	21.031	State Small Business Credit Initiative Technical Assistance Grant Program	-	41,203
				Total Department of Treasury	-	385,830
National Aeronautics and Space Administration						
	14NP26	NH Aerospace Defense Consortium Inc	43.contract	Other National Aeronautics and Space Administration Programs	-	9,072
				Total National Aeronautics and Space Administration	-	9,072
National Foundation on the Arts and the Humanities						
	1023-24	New Hampshire Humanities Council, Inc.	45.129	Promotion of the Humanities Federal/State Partnership	-	9,480
	101223	NH Humanities Council	45.129	Promotion of the Humanities Federal/State Partnership	-	7,143
	Q180-24	NH Humanities Council	45.129	Promotion of the Humanities Federal/State Partnership	-	1,896
				Total Promotion of the Humanities Federal/State Partnership	-	18,519
	Direct Awards		45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	-	30,938
	Direct Awards		45.163	Promotion of the Humanities Professional Development	-	159,437
	ZOR28364121	American Council of Learned Societies	45.164	Promotion of the Humanities Public Programs	-	7,041
				Total National Foundation on the Arts and the Humanities	-	215,935

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Other Awards (continued)						
Office of the Director of National Intelligence						
	Direct Awards		54.contract	Other Office of the Director of National Intelligence	\$ -	\$ 10,800
	Direct Awards		54.001	Intelligence Community Centers for Academic Excellence	81,066	425,147
				Total Office of the Director of National Intelligence	<u>81,066</u>	<u>435,947</u>
Small Business Administration						
	Direct Awards		59.037	Small Business Development Centers	-	877,554
	Direct Awards		59.058	Federal and State Technology Partnership Program	-	122,347
	Direct Awards		59.059	Congressional Grants	-	100,105
21603CNPP		NH CDFA	59.077	Community Navigator Pilot Program	-	22,260
				Total Small Business Administration	<u>-</u>	<u>1,122,266</u>
Department of Veterans Affairs						
	Direct Awards		64.034	VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	-	108,278
				Total Department of Veterans Affairs	<u>-</u>	<u>108,278</u>
Environmental Protection Agency						
	SNEP1-05	University of Southern Maine	66.129	Geographic Programs - Southeast New England Coastal Watershed Restoration Program	-	38,120
	10132172H	NH Department of Environmental Services	66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	-	6,257
	Direct Awards		66.456	National Estuary Program	-	161,622
	092023122	NH Department of Environmental Services	66.460	Nonpoint Source Implementation Grants	-	182,289
	020823103	NH Department of Environmental Services	66.605	Performance Partnership Grants	36,105	45,306
				Total Environmental Protection Agency	<u>36,105</u>	<u>433,594</u>
Department of Energy						
	7639025	Regents - Univ Of California - Berkeley	81.contract	Other Department of Energy Programs		202,923
	Direct Awards		81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	18,262	159,728
				Total Department of Energy	<u>18,262</u>	<u>362,651</u>
Department of Education						
	Direct Awards		84.116	Fund for the Improvement of Postsecondary Education	33,677	337,481
	12072272	NH Department of Education	84.323	Special Education - State Personnel Development	-	2,537
	2712010312	NH Department of Education	84.323	Special Education - State Personnel Development	-	37,859
	H323A170029	NH Department of Education	84.323	Special Education - State Personnel Development	-	7,802
				Total Special Education - State Personnel Development	<u>-</u>	<u>48,198</u>
	Direct Awards		84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	-	114,139
	Direct Awards		84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education	-	446,525
	Direct Awards		84.425	COVID-19 Education Stabilization Fund	-	45,309
	13D091	NH Department of Education	84.425D	COVID-19 Education Stabilization Fund	-	2,053,822
				Total COVID-19 Education Stabilization Fund	<u>-</u>	<u>2,099,131</u>
				Total Department of Education	<u>33,677</u>	<u>3,045,474</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Other Awards (continued)						
Election Assistance Commission						
Direct Awards			90.601	Northern Border Regional Development	\$ 191	\$ 166,639
14UE59		Vermont Technical College	90.601	Northern Border Regional Development	-	16,789
				Total Northern Border Regional Development	191	183,428
				Total Election Assistance Commission	191	183,428
Department of Health & Human Services						
230337		HeadRest	93.contract	Other Department of Health and Human Services Programs	-	111,538
				Total Other Department of Health and Human Services Programs	-	111,538
Direct Awards			93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	-	176,669
09152138C		NH Dept of Agriculture Markets & Food	93.103	Food and Drug Administration Research	-	60,539
H79SM0082959		County of Cheshire	93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	-	173,982
1H79SM082999-01		NH Department of Education	93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	-	416,540
S184F180016-20 84.184F		NH Department of Education	93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	-	70,127
				Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	-	660,649
Direct Awards			93.110	Maternal and Child Health Federal Consolidated Programs	167,866	1,491,121
14NK15		New Hampshire Coalition Against Domestic Violence	93.136	Injury Prevention and Control Research and State and Community Based Programs	-	10,428
14NO48		New Hampshire Coalition Against Domestic Violence	93.136	Injury Prevention and Control Research and State and Community Based Programs	-	11,600
				Total Injury Prevention and Control Research and State and Community Based Programs	-	22,028
AWD00001523SUB00000503		University of Vermont	93.155	Rural Health Research Centers		53,724
Direct Awards			93.184	Disabilities Prevention	49,768	572,743
20233691		Special Olympics Inc	93.184	Disabilities Prevention	-	40,055
				Total Disabilities Prevention	49,768	612,798
Direct Awards			93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	80,726
03252158		NH Department of Education	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	12,997
3132486		NH Department of Education	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	41,351
IH79SM082054-01		NH Department of Education	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	244,611
060618-019		NH Department of Health & Human Services	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	198,184
512424		NH Department of Health & Human Services	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	26,356
				Total Substance Abuse and Mental Health Services Projects of Regional and National Significance	-	604,225
Direct Awards			93.247	Advanced Nursing Education Workforce Grant Program	6,529	538,977
14NK66		Lamprey Health Care	93.247	Advanced Nursing Education Workforce Grant Program	-	619
14NO81		Lamprey Health Care	93.247	Advanced Nursing Education Workforce Grant Program	-	7,350
				Total Advanced Nursing Education Workforce Grant Program	6,529	546,946
19-166		University of Massachusetts	93.279	Drug Abuse and Addiction Research Programs	-	48,216
Direct Awards			93.434	Every Student Succeeds Act/Preschool Development Grants	158,670	4,538,482
Direct Awards			93.464	ACL Assistive Technology	-	418,357

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Other Awards (continued)						
Department of Health & Human Services (continued)						
	Direct Awards		93.493	Congressional Directives	\$ -	\$ 2,134,097
	092717-034	New Hampshire Department of Insurance	93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	-	376
	14NK18	New Hampshire Coalition Against Domestic Violence	93.556	MaryLee Allen Promoting Safe and Stable Families Program	-	40,028
	Direct Awards		93.631	Developmental Disabilities Projects of National Significance	2,038	66,455
	B001468197	University of Massachusetts at Boston	93.631	Developmental Disabilities Projects of National Significance	-	25,948
				Total Developmental Disabilities Projects of National Significance	2,038	92,403
	Direct Awards		93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	-	667,326
	203908781	Utah State University	93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	-	8,723
				Total University Centers for Excellence in Developmental Disabilities Education, Research, and Service	-	676,049
	062018-44C	NH Department of Health & Human Services	93.658	Foster Care Title IV-E	-	160,631
	13H370	NH Department of Health & Human Services	93.658	Foster Care Title IV-E	-	1,185,682
	1801NHFOST, 1801NHADPT, 1801NHCW	NH Department of Health & Human Services	93.658	Foster Care Title IV-E	-	129,495
	GSC 02/7/18 #11	NH Department of Health & Human Services	93.658	Foster Care Title IV-E	-	1,171,872
				Total Foster Care Title IV-E	-	2,647,680
	AMEND 06	NH Department of Health & Human Services	93.687	Maternal Opioid Misuse Model	-	401,805
	Direct Awards		93.732	Mental and Behavioral Health Education and Training Grants	-	1,462,289
	Direct Awards		93.788	Opioid STR	-	12,966
	01182312	NH Department of Health & Human Services	93.791	Money Follows the Person Rebalancing Demonstration	-	180,883
	062018-22A	NH Department of Health & Human Services	93.791	Money Follows the Person Rebalancing Demonstration	-	215,124
				Total Money Follows the Person Rebalancing Demonstration	-	396,007
	09202332	NH Department of Health & Human Services	93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services	-	46,955
	GC10984-07	Dartmouth-Hitchcock Medical Center	93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	-	14,459
	10132134	NH Department of Health & Human Services	93.958	Block Grants for Community Mental Health Services	507,624	1,377,058
	10132138A	NH Department of Health & Human Services	93.958	Block Grants for Community Mental Health Services	-	179,021
				Total Block Grants for Community Mental Health Services	507,624	1,556,079
	06142334	NH Department of Health & Human Services	93.959	Block Grants for Prevention and Treatment of Substance Abuse	-	157,429
				Total Department of Health & Human Services	892,495	18,983,914
Corporation for National and Community Service (CNCS)						
	230739	Coos Economic Development Corp	94.006	AmeriCorps State and National 94.006	-	12,825
				Total CNCS	-	12,825

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Federal Grantor/ Cluster Title	Direct Award or Pass through entity Identifying Number	Pass through Grantor	Assistance Listing Number	Program Title	Amount Passed Through to Subrecipient	Total Federal Expenditures
Other Awards (continued)						
Department of Homeland Security						
	63S000	NH Department of Safety	97.008	Non-Profit Security Program	\$ -	\$ 70,654
	197010	NH Department of Safety	97.036	COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	1,765,568
	593010	NH Department of Safety	97.036	COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	99,969
	693017	NH Department of Safety	97.036	COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	389,035
				Total COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	-	2,254,572
	ILO 1 SWETT	NH Department of Safety	97.067	Homeland Security Grant Program	-	25,676
	13S078	NH Department of State	97.067	Homeland Security Grant Program	-	5,350
				Total Homeland Security Grant Program	-	31,026
				Total Department of Homeland Security	-	2,356,252
				Total Other Awards	2,187,796	35,220,042
				Total Expenditures of Federal Awards	\$ 45,255,920	\$ 352,681,593

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

NOTE 1 BASIS OF PRESENTATION

The accompanying supplementary schedule of expenditures of federal awards (the Schedule) summarizes the expenditures of the University System of New Hampshire (USNH), which includes the University of New Hampshire (UNH), Plymouth State University (PSU), and Keene State College (KSC) under programs funded by the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the consolidated financial position, changes in net assets or cash flows of the University.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the University and agencies and departments of the federal government pursuant to federal grants, contracts and similar agreements. The Schedule also denotes awards passed through to the University to other non-federal organizations.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures for federal award programs are recognized as incurred using the accrual method of accounting and the cost accounting principles promulgated under applicable federal circulars. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement and, accordingly, are not reflected as expenditures in the accompanying Schedules. Expenditures also include a portion of costs associated with general operating activities of the respective institutions which are allocated to awards under negotiated formulas commonly referred to as facilities and administrative cost rates (note 3).

NOTE 3 FACILITIES AND ADMINISTRATIVE COSTS

UNH negotiated facilities and administrative cost rates in fiscal year 2023 with its cognizant agency, the U.S. Department of Health and Human Services (DHHS). The on-campus facilities and administrative cost rate in place for UNH is 53.5% of modified total direct costs effective July 1, 2023 until amended. Other rates for UNH facilities and administrative cost recovery range from 26.0% to 56.9% of modified total direct costs.

The on-campus facilities and administrative cost rate in place for PSU is 63.9% of direct salaries and wages from July 1, 2020 until amended. The off-campus rate for PSU facilities and administrative cost recovery is 21.1% of direct salaries and wages.

The on-campus facilities and administrative cost rate in place for KSC is 53.4% of direct salaries and wages from July 1, 2020 until amended. The off-campus rate for KSC facilities and administrative cost recovery is 21.6% of direct salaries and wages.

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024**

NOTE 4 FEDERAL PERKINS LOAN PROGRAM (ASSISTANCE LISTING 84.038)

The Perkins Loan Program listed below is administered directly by USNH, and balances and transactions relating to this program are included in USNH's financial statements. The outstanding Perkins Notes Receivable balance as of June 30, 2024, is \$3,017,102.

NOTE 5 FEDERAL DIRECT STUDENT LOANS (ASSISTANCE LISTING 84.268)

Federally guaranteed loans issued to USNH students through the Federal Direct Loan Program (FDL), includes Direct Subsidized and Unsubsidized Stafford Loans, and Direct Parent Loans for Undergraduate Students. These distributions and the related funding sources are not included in the System's financial statements. Amounts distributed for the FDL program during the year ended June 30, 2024, are summarized as follows:

Stafford Loans:	
UNH	\$ 64,735,345
PSU	18,935,934
KSC	11,965,193
Total Stafford Loans	<u>95,636,472</u>
Plus Loans:	
UNH	28,921,548
PSU	8,855,434
KSC	5,615,113
Total Plus Loans	<u>43,392,095</u>
Total Federal Direct Student Loans	<u>\$ 139,028,567</u>

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified

2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported

3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported

2. Type of auditors’ report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ x yes _____ no

Identification of Major Federal Programs

Assistance Listing Numbers	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268	Student Financial Assistance Cluster
93.434	Every Student Succeeds Act
93.575	Child Care and Development Block Grant
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	_____ <u> x </u> yes _____ no

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2024 – 001

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.007, 84.033, 84.038, 84.063, 84.268

Federal Award Identification Number and Year: N/A; award year 2023-2024

Award Period: July 01, 2023 – June 30, 2024

Type of Finding: Significant Deficiency in Internal Control over Compliance and Other Matters

Criteria or Specific Requirement:

The Code of Federal Regulations, 34 CFR 668.164(e) states, "Whenever an institution disburses title IV, HEA program funds by crediting a student's account and the total amount of all title IV, HEA program funds credited exceeds the amount of tuition and fees, room and board, and other authorized charges the institution assessed the student, the institution must pay the resulting credit balance directly to the student or parent as soon as possible but—

(1) *No later than 14 days after the balance occurred if the credit balance occurred after the first day of class of a payment period; or*

(2) *No later than 14 days after the first day of class of a payment period if the credit balance occurred on or before the first day of class of that payment period.*

Condition:

Through our testing of 40 students whose accounts had a credit balance resulting from federal funds during the year, we noted that 5 students at Keene State College did not have the credit balance refunded within the 14 day period.

Context:

The College's policies and procedures did not successfully track the 14 day period required for credit balance refunds

Cause:

The policies and procedures of the College did not ensure that refund compliance requirements were timely met.

Questioned Costs:

None

**UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2024 – 001 (Continued)

Possible Asserted Effect:

The College did not refund students within 14 days for credit balances that arose from federal funds as required by DOE regulations.

Repeat Finding:

No

Auditor's Recommendation:

We recommend that the College put a process in place to refund student credit balances that arose from federal funds within 14 days.

Views of Responsible Officials:

There is no disagreement with the audit finding.

2024 – 002

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.007, 84.033, 84.038, 84.063, 84.268

Federal Award Identification Number and Year: N/A; award year 2023-2024

Award Period: July 01, 2023 – June 30, 2024

Type of Finding: Significant Deficiency in Internal Control over Compliance and Other Matters

Criteria or Specific Requirement:

The Code of Federal Regulations, 34 CFR 685.309 requires that enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Regulations require the status include an accurate effective date. In addition, regulations require that an institution make necessary corrections and return the records within 10 days for any roster files that don't pass the NSLDS enrollment reporting edits.

Condition:

We noted, during our testing, that 6 out of 60 students tested whose enrollment status was not timely reported to NSLDS.

Context:

The College's processes and controls did not ensure that student status changes were timely reported to NSLDS.

Cause:

The College's processes and controls did not ensure that student status changes were timely reported to NSLDS.

UNIVERSITY SYSTEM OF NEW HAMPSHIRE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2024

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2024 – 002 (Continued)

Questioned Costs:

None

Possible Asserted Effect:

The NSLDS system is not updated with the student information which can cause overawarding should the student transfer to another institution and the students may not properly enter the repayment period.

Repeat Finding:

No

Auditor's Recommendation:

We recommend the College review its reporting procedures to ensure that students' statuses are timely reported to NSLDS as required by regulations.

Views of Responsible Officials:

There is no disagreement with the audit finding.



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

University System of New Hampshire

Audit Planning Discussion

Year ended June 30, 2025

Agenda

- Audit scope and process
- Audit timeline, plan and responsibilities
- Risk Assessment
- USNH Audit Fees for FY25
- GASB Standards



Scope and Deliverables

Financial statement audit



- Express an opinion in accordance with U.S. GAAP
- Express an opinion on compliance over major federal programs in accordance with GAS
- Report on internal control over financial reporting and on compliance in accordance with GAS
- Update our understanding of I/C over financial reporting

Communications



- End of audit governance communications
- Internal control communications
- Management Letter, if applicable



Audit Process

RISK-BASED APPROACH

Internal controls

Revenue recognition

Significant estimates

Debt and covenants

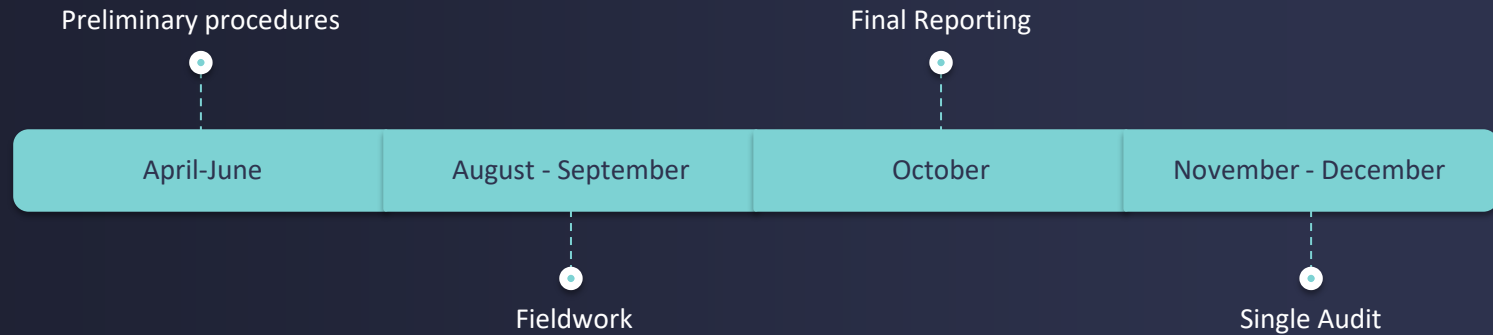
Cash and Investments

Capital assets
including leases and
SBITAs



Audit Plan Overview

Today's **audit planning** meeting starts the audit process. We use a **collaborative approach**, including seeking input from management and governance, to develop an audit plan focusing on **risk** areas and areas of **significance to organization**.



Any items of significance arising warranting communication with governance will be promptly communicated. If you do not hear from us prior to the final audit presentation in October, everything went as planned and discussed here today.



Significant or fraud risks

(Other risks deemed significant or fraudulent in nature)

- Revenue recognition — program service revenue, contributions, donated goods and services and potential restrictions
- Management override of controls

Control risk

(Internal controls fail to prevent or detect a material misstatement)

- Review to validate proper design and perform tests are functioning as designed.

Audit Plan Overview

Inherent risk

(Due to the nature of the account)

- Cash/investments
- Restrictions on net assets
- Estimates

Detection risk

(Audit procedures fail to detect a material misstatement)

- New tests annually to avoid familiarity with audit process
- Use of data analytics on large data volumes

Audit risk = the risk of an undetected material misstatement due to error or fraud.

Preliminary risk assessment to reduce the audit risk to an appropriately low level.





Responsibilities

Governance

- Strategic direction
- Accountability, including financial reporting

Management

- Internal controls
- Accounting policies
- Management decisions
- Fair presentation of financial statements
- Programs to prevent and detect fraud

Independent auditor

- Opinion on fair presentation of financial statements
- Audit in accordance with GAAS
- Reasonable, not absolute assurance
- Understanding of internal controls
- Risk based audit approach



Governance Input

Areas of focus?



- Individual accounts
- Transactions
- Processes
- Controls

Other concerns?



- Litigation
- Operations
- Industry trends

Fraud?



- Knowledge of fraud
- Threshold for communication



USNH Audit Fees

FY 2024

FS Audit: \$219,325

SA Audit: \$87,877

Total: \$309,422

FY 2025

FS Audit: \$225,000

SA Audit: \$72,000*

Total: \$297,000

*Assumes testing 1 type A Major Program (MP) and any type B program(s) necessary. Additional MP will range from \$7,500 to \$12,500, based upon the program.





Questions and Feedback

We appreciate the opportunity to serve you
and welcome any feedback relative to our
performance and to the engagement.



Andy Lee

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Appendix





GASB Standards



GASB 101 Compensated Absences



Effective date
December 31, 2024



Updated framework

- Reevaluate leave policies
- Liability must include any accumulated leave that is unused or used but unpaid
- Footnote disclosures will be enhanced



Examples include

- Sick leave not paid at termination
- Parental leave
- Military leave and jury duty that has commenced



CLA can help by
evaluating the standard related to compensated absences and assisting with or evaluating in financial statement disclosures



GASB 102 Certain Risk Disclosures

CLA can help by
assisting with or
evaluating financial
statement
disclosure updates



Effective date
June 30, 2025



Increased footnote disclosures surrounding risk:

- Limitations on raising revenues
- Concentrations related to tax revenue or vendors
- Debt or mandated spending — especially unfunded mandates
- Impact of major employer leaving the community
- Collective bargaining agreements



GASB 103 Financial Reporting Module

CLA can help by
assisting with or
evaluating financial
statement
disclosure updates



Effective date
June 30, 2026



Impacts financial statement presentation

Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information



UNIVERSITY SYSTEM OF NEW HAMPSHIRE
BOARD OF TRUSTEES

Audit Committee

Motion Sheet

University System of New Hampshire

To: Audit Committee

Re: **Recommend the appointment of external auditors**

PROPOSED MOTION

***MOVED**, on recommendation of the Chancellor, that CliftonLarsonAllen LLP be confirmed as the external auditor for the University System of New Hampshire to provide audit services related to activities of fiscal year ending June 30, 2025.*

SUMMARY OF PROPOSED ACTION

This action approves the annual engagement plan and proposed fees for CliftonLarsonAllen LLP (CLA), the qualified audit firm that was selected in 2020 for a term up to seven years, to audit the consolidated financial statements and associated schedule of expenditures of federal awards of the University System of New Hampshire (USNH) for the year ended June 30, 2025. Fees are proposed to increase approximately 2.62% (to \$297,000) for the USNH financial statements and Uniform Guidance engagement.

RATIONALE FOR PROPOSED ACTION

CLA was selected to be the USNH's audit firm in Spring 2020 for audits of the financial statements of USNH for fiscal year 2020 and up to six years thereafter. The proposed action would reengage CLA for another year based on the reasonable fees proposed for this year's services and USNH's satisfaction with the audit services provided by CLA.

PREVIOUS REVIEWS AND APPROVALS

The determination of the external auditor selected by the Audit Committee and the Board of Trustees was based on a competitive bid process among major national firms as required by USNH policy, which incorporated consideration of proposed fees and expenses for multiple years of the engagement.

RELEVANT GOVERNANCE DOCUMENTS, POLICIES, AND PRACTICES

1. Title XV, Chapter 187-A:25-a of the State of New Hampshire's Revised Statutes Annotated
2. Board of Trustees' Financial Policy IV.D External Audit

RESOURCE IMPLICATIONS

Below is a summary of related fees for prior years and amounts expected to be paid in FY25 & FY26 for the related FY25 audit work. Sufficient funds have been budgeted by USNH management to cover the costs of the audits.

	Costs Related to Audits for Fiscal Year Ended 6/30/				
	CLA	CLA	CLA	CLA	CLA
	2025 ⁽¹⁾	2024 ⁽²⁾	2023 ⁽³⁾	2022 ⁽⁴⁾	2021 ⁽⁵⁾
USNH financial statements audit and Uniform Guidance audit of expenditures made on federal grants/contracts	\$ 297,000	\$ 289,422	\$ 280,412	\$ 272,092	\$ 264,592
UNHF	\$ 30,000	\$ 29,413	\$ 28,497	\$ 27,646	\$ 26,885
Total USNH and UNH Fees	\$ 327,000	\$ 318,835	\$ 308,909	\$ 299,738	\$ 291,477

⁽¹⁾ FY2025 work includes testing of one Major Program. Any additional Major Program work will range from \$7500 to \$12,500, based upon the program.

⁽²⁾ FY2024 USNH figure excludes \$20,000 in fees for additional Uniform Guidance audit work

⁽³⁾ USNH figure excludes \$17,500 in fees for additional Uniform Guidance audit work.

⁽⁴⁾ USNH figure excludes \$20,000 in fees for additional Uniform Guidance audit work.

⁽⁵⁾ USNH figure excludes \$29,492 in fees for additional Uniform Guidance audit work.

Competitive bids were obtained for performing NCAA agreed upon procedures related to the UNH Athletics Department's statement of revenues and expenditures in FY19. James Moore & Co. is expected to perform this work for FY25.

RISK MANAGEMENT CONSIDERATIONS

Legal and regulatory non-compliance as well as reputational damage could result from untimely provision of the USNH's audited financial statements for the year ended June 30, 2025, to the State of New Hampshire and the federal government.

SUBSEQUENT ACTION REQUIRED

The Audit Committee Chair and the Vice Chancellor for Financial Affairs and Treasurer will be required to sign the engagement letter that provides the detailed terms of the engagement to audit the USNH financial statements for the year ended June 30, 2025. Authorized representatives of the UNH Foundation will be required to sign separate formal engagement letters for an audit of the UNH Foundation's financial statements.

ATTACHED MATERIALS – SUMMARY AND SALIENT INFORMATION

CLA's presentation to the Audit Committee of its 2025 Audit Plan, including the proposed engagement letter for the primary audit of the USNH financial statements and expenditures of federal awards, is included in the meeting materials.

SUBMITTED AND APPROVED BY:

Catherine A. Provencher
Chancellor

Date Prepared: March 10, 2025

For the Meeting of: March 20, 2025

-- End of Motion Sheet --



March 5, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated June 4, 2020, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and University System of New Hampshire ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

Andrew Lee, CPA is responsible for the performance of the audit engagement. He will be assisted by Brenda Sherer, CPA, who is responsible for the single audit.

Scope of audit services

We will audit the financial statements of the business-type activities and the aggregate discretely presented component units, which collectively comprise the basic financial statements of University System of New Hampshire, and the related notes to the financial statements as of and for the year ended June 30, 2025.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

Nonaudit services

We will also provide the following nonaudit services:

- Assistance with the preparation of your financial statements, schedule of expenditures of federal awards, related notes.
- Preparation of adjusting journal entries, as needed.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards

generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance

and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

It is our understanding that our auditors' report will be included in your annual report which is comprised of other information and that your annual report will be issued by October 31, 2025. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Revenue recognition
- Management override of controls

We plan to use an auditors' specialist to evaluate the information technology processes and controls.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with

governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the

financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include

acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management,

who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we

expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Department of Education, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Department of Education. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Audit of financial statements	\$225,000.00
Federal single audit	\$72,000.00

Our professional fees are detailed in the table above and were presented in our Proposal and Fee submission dated January 10, 2020, which includes our technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered based on the percentage of completion (every 20%) as work progresses and are payable net 30 days. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of University System of New Hampshire.

CLA

CliftonLarsonAllen LLP

SIGN:

Andrew Lee, Principal

DATE:

Client

University System of New Hampshire

SIGN:

Peter Paul

DATE:

University System of New Hampshire

SIGN:

Karen Benincasa

DATE:



USNH Council on Environmental Health and Safety

2024 Annual Report

Presentation to the Audit Committee of the USNH Board of Trustees

- ❑ **Andy Glode (Chair) – UNH**
- ❑ **Julie Kroupa – KSC**
- ❑ **Katie Caron – PSU**
- ❑ **Ashish Jain – USNH (ex-officio)**



USNH Council on Environmental Health and Safety

2024 Annual Report

Component Institution Compliance Status

Program Elements	UNH	PSU	KSC	USNH
<i>3.3.3.1.1 Injury and Illness Prevention</i>				
<i>3.3.3.1.2.1 Industrial Hygiene</i>				
* Asbestos Abatement	●	●	●	●
* Lead Abatement	●	●	●	●
* Hearing Conservation	●	●	●	●
* Indoor Air Quality	●	●	●	●
* Personnel Exposure Monitoring for Toxic Materials	●	●	●	●
* Respiratory Protection	●	●	●	●
* Hazard Communication (GHS)	●	●	●	●
* Heat Stress	●	●	●	●
<i>3.3.3.1.2.2 General Safety</i>				
* Confined Space	●	●	●	●
* Fall Protection	●	●	●	●
* Ergonomic Evaluation	●	●	●	●
* Lock-Out/Tag-Out	●	●	●	●
* Accident Investigation	●	●	●	●
* Powered Industrial Trucks	●	●	●	●
* Cranes & Hoists	●	●	●	●
* Mobile Elevating Work Platform	●	●	●	●
* Bloodborne Pathogens	●	●	●	●
* Workplace Safety Inspections	●	●	●	●
<i>3.3.3.1.2.3 Radiation Safety & Laser Safety</i>				
* Radioactive Material License	●	●	●	●
* Radiation Safety Committee	●	●	●	●
* Radioactive Material Inventory	●	●	●	●
* Radiation Safety Manual	●	●	●	●
* User/Awareness Training	●	●	●	●
* Radiation Safety Laboratory Inspections	●	●	●	●
* Dosimetry	●	●	●	●
* Magnet Safety	●	●	●	●
* X-Ray Safety	●	●	●	●
* Radioactive Waste Management	●	●	●	●
* Laser Safety	●	●	●	●
LEGEND				
Program In place				●
Program undergoing review, improvement, or under development				●
Program not in place				●
Not Applicable				●

USNH Council on Environmental Health and Safety
2024 Annual Report
Component Institution Compliance Status

Program Elements	UNH	PSU	KSC	USNH
3.3.3.1.2.4 Occupational Health and Medicine				
* Respirator Medical Questionnaire	●	●	●	●
* Hepatitis B Vaccination	●	●	●	●
* Animal Handlers Occupational Health	●	●	●	●
3.3.3.1.2.5 Integrated Contingency Planning				
* Aboveground Storage Tank Program	●	●	●	●
* Underground Storage Tank Program	●	●	●	●
* Integrated Contingency/Spill Prevention Control and Countermeasure	●	●	●	●
3.3.3.1.2.6 Biological Safety				
* Institutional Biosafety Committee	●	●	●	●
* Biosafety Manual	●	●	●	●
* Recombinant DNA Registration	●	●	●	●
* Biosafety Laboratory Surveys	●	●	●	●
* Inventory of Infectious Material	●	●	●	●
3.3.3.1.2.7 Diving Safety				
* Diving Safety Control Board	●	●	●	●
* Diving Safety Officer	●	●	●	●
* Diving Safety Manual	●	●	●	●
3.3.3.2 Hazardous Materials & Environmental Management				
3.3.3.2.1 Hazardous Waste Management				
* Hazardous Waste Management Program	●	●	●	●
* EPA Identification Number	●	●	●	●
* Faculty/Staff/Student Training	●	●	●	●
* Contingency Plans for Central Accumulation Area	●	●	●	●
* Satellite Accumulation Area Inspections	●	●	●	●
* Universal Waste Management	●	●	●	●
* Biohazardous Waste Management	●	●	●	●
3.3.3.2.2 Hazardous Materials Inventory and Reporting				
* Chemical Environmental Mgmt System/Inventory System	●	●	●	●
* Community Right To Know/SARA Title III	●	●	●	●
* Safety Data Sheets	●	●	●	●
* Chemical Safety/Hygiene Plan	●	●	●	●
* Chemical Laboratory Inspections	●	●	●	●
* Chemical Safety Committee	●	●	●	●
* Title 5 Air Permit	●	●	●	●
* Stormwater Management Plan	●	●	●	●
* Refrigerant Management Plan	●	●	●	●
* Hazardous Materials Shipping	●	●	●	●

Notable accomplishments in 2024 include:

- Creation of UNH Mold Management Plan
- Development of a UNH Soil Management Plan
- Methylene Chloride Safety Efforts
- Supporting Safe Completion of Spaulding Life Sciences Phase II
- Safety Emphasis in Dining Reduced Incidents
- Shoals Marine Lab Chemical Safety



Significant safety incidents

- Ammonia leak in February 2024
- Ignition of lithium batteries associated with e-mobility devices

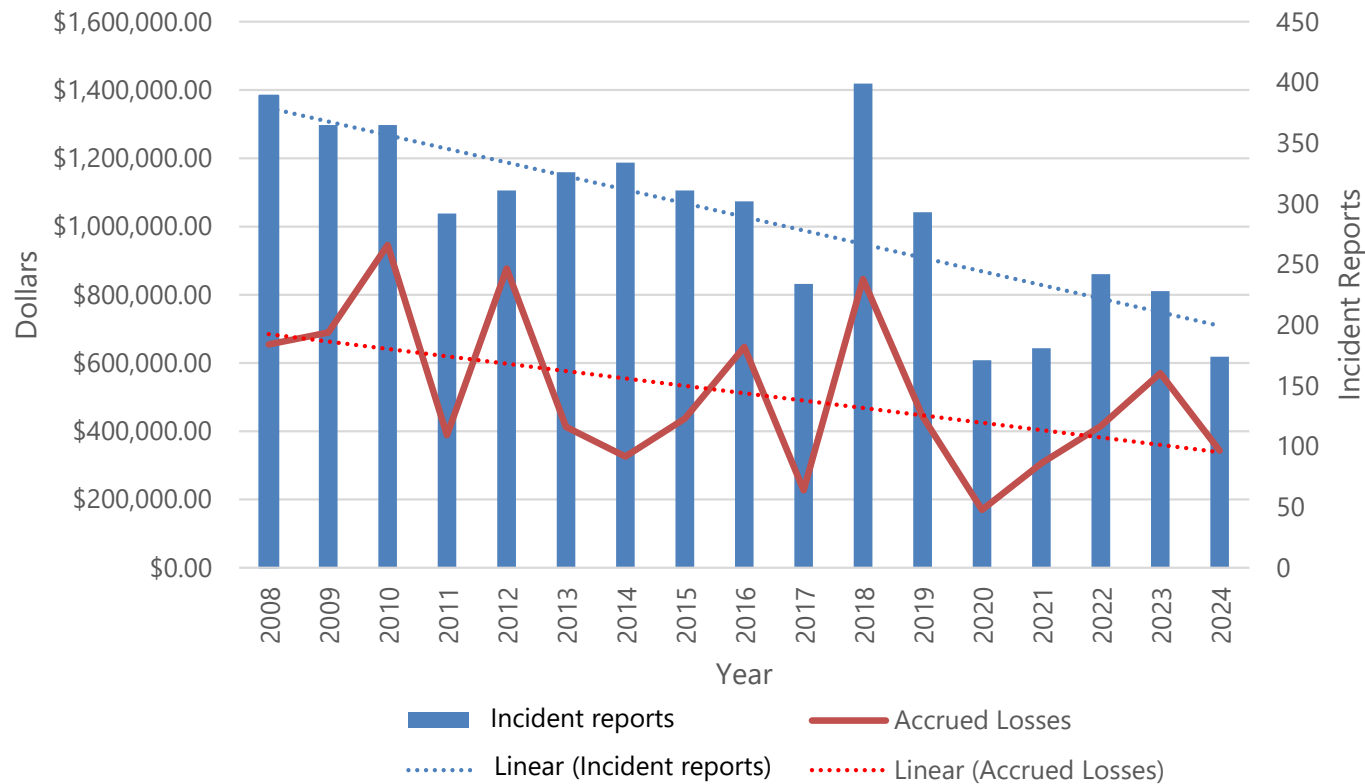
Challenges

- Budget reset resulted in elimination of:
 - EHS administrative assistant position
 - EHS Emergency Mitigation Fund





Incident Reports and Accrued Losses, 2008-2024



UNH EH&S by the numbers

Hazardous chemical waste disposed: 50,860 lbs

Indoor environmental quality investigations: 104

Biosafety protocols approved: 39

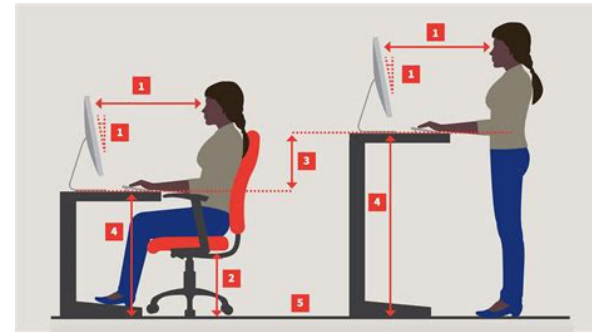
Safety trainings completed by employees and students: 7,722

Chemical fume hood inspections: 959

New chemical inventory barcoded: 5,947

Door caution signs updated: 447

Containers in the UNH chemical inventory: 40,324



Mold Prevention, Mitigation & Response

Consistent response was required for mold prevention, mitigation, and response due to water intrusion events.

The Cause

- Campus's aging infrastructure in combination with significant deferred maintenance
- Water intrusion events require immediate response
 - To minimize the repairs related to health and safety, such as mold growth, property damage, & total cost

Solutions

- Strategic planning efforts will address some of the related infrastructure concerns, in part, by utilizing BOT funding
- ***Environmental, Health & Safety (EHS)***
 - Written mold management & water intrusion response plan

Compliance Status & Updates

- ❑ *Traffic Light Summary*
 - No changes in CY 2024
- ❑ *State Permit to Operate (SPO)*
 - PSU currently operates three Co-Generation Plant boilers, and nine emergency generators located throughout campus (considered air pollutant-emitting equipment)
 - Formal issuance (renewal) of permit occurred in CY 2024 by NHDES
- ❑ *Air Permit Inspection*
 - NHDES conducted a site inspection in August of 2024
 - A few minor deficiencies were noted, all of which were closed
 - No financial penalties

Compliance Status

- Life Safety, Fire Code (NFPA)
 - Continued transition from local fire departments to State Fire Marshall's Office (SFMO)
 - Major and minor items
 - Ex. occupancy/assembly permits, tent inspections, major projects and renovations
 - Increase in life safety inspections from the State Fire Marshall's office
 - Improves life safety and reduces risk of fire related incidents
 - Dedicated resource from Facilities
- Roof Safety & Fall Hazard Mitigation
 - Boyd Hall: installations of safety rails, lines, and ladders
 - Improves safety and fall risk for employees (facilities, science faculty) and students (meteorology)
In 2022 falls from elevation represented approximately 81% of all fatal and 20% of all nonfatal slips, trips, and falls for all industry workers (BLS 2023a, BLS 2023b).



Boyd Hall 2024 safety rails



EHS Resource Improvements

- ❑ EHS vacancy in May of 2020
- ❑ Previously, the position on hold
 - ❑ Vacancy has been budgeted as of FY25
- ❑ EHS Office is moving forward with the posting & hiring process



Aspect	Program goals	Status
Employee Safety	Annual review and update of all EHS programs and policies, create training for staff, faculty, students to maintain compliance and ensure personal safety.	Maintaining Program
Regulatory Compliance	Annual review and update of all EHS programs and policies, ongoing management of programs such as Hazardous Waste, Underground Storage Tanks, laboratory safety, etc.	Maintaining Program
Academic Support / Safety Culture Development	Provide support, training and guidance to academics; mentor safety student interns.	Maintaining program
Active participation in professional networks	Providing access to peer experts for technical EHS advice.	Proactive/reactive program

- ❑ Safety concerns at the USNH System Office are primarily associated with life/safety planning, office ergonomics. As a leased facility, building safety issues are directed to building management for resolution. In general, response to these concerns has been prompt and effective.

- ❑ USNH, Plymouth State, Keene State, and UNH developed an RFP for regulated waste materials. The RFP led to USNH and Clean Harbors Environmental Services, Inc. agreeing to a 3-7 year contract for regulated waste disposal services.
- ❑ Council member institutions continued to share information and collaborate on various EHS subjects. Discussions involved mold in residential buildings, industrial hygiene, construction safety, and abatement vendor services.



Environmental Health
and Safety

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11 Leavitt Lane
Durham, NH 03824-3522

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TTY: 7.7.7 (Relay NH)

[www.unh.edu/research/
environmental-health-and-safety](http://www.unh.edu/research/environmental-health-and-safety)

February 3, 2025

Ms. Catherine Provencher
Chancellor
University System of New Hampshire
5 Chenell Drive, Suite 301
Concord, NH 03301

RE: USNH Environmental Health and Safety Annual Report

Dear Ms. Provencher,

I am pleased to forward you the USNH Environmental Health and Safety Report for 2024. The Board of Trustees (BOT) Operation and Maintenance of Property Policy (VI.F.1.1.3) calls on the Presidents, in collaboration with the Chancellor, to establish procedures to ensure the prudent management of environmental health and safety in compliance with applicable state and federal laws. Those procedures shall include coordination with the Council on Environmental Health and Safety with representation from each component institution. These procedures shall also include, where appropriate, a mechanism for measuring compliance through appropriate means including periodic environmental audits. The Chancellor shall coordinate presentation to the Audit Committee of an annual report describing the state of the University System's environmental health and safety efforts at each institution, including the findings of any environmental audit conducted during the reporting period.

The Council prepared this Annual Report following the elements and objectives stated in the USY Administrative Board Operation and Maintenance of Property Policy (VI.F.3.3.3). The Annual Report contains a summary of compliance status for each component institution, individual campus environmental health and safety reports, and a comparison of institution specific compliance progress spreadsheets for 2023 and 2024.

Please do not hesitate to contact me if you require any additional information.

Sincerely,

Andy Glode, UNH, and Chair
USNH Council on Environmental Health and Safety

Cc: Julie Kroupa, KSC
Katie Caron, PSU
Ashish Jain, USNH

Executive Summary
University System of New Hampshire
2024 Environmental Health and Safety Annual Report

This report details USNH Environmental Health and Safety (EHS) program activities for 2024 and presents operational data that represents EHS management efforts conducted by USNH EHS Offices and other University collaborators.

In 2024, USNH EHS staff continued to innovate, improve, and support environmental health and safety programs across the USNH system. Staffing vacancies continued to present significant challenges, but dedicated staff persevered to deliver excellent EHS services.

Activities are described by the disciplinary groups responsible for the respective EHS functions at each institution and reflect individual management system plans (goals and objectives) of the campuses. All EHS activities that monitor and otherwise influence operations that present potential environmental impacts are described together. Select program updates are listed below and described in more detail elsewhere in the report; they highlight the scope and long-term value of the environmental health and safety programs at each campus. Each of the accomplishments is the culmination of persistent efforts of professional USNH EHS staff and all involve extensive collaborations with other USNH departments and support programs.

Keene State College

One of the primary activities of the EHS Office is employee safety. This is accomplished by annual review and update of each of the college EHS programs and policies to ensure compliance with OSHA, DOL, NHDES, EPA, DOT and all other regulatory agencies. Review of these policies determines employee training needs, documentation and program administration. This is followed up by building audits, project inspections and conversations with employees to determine where the gaps are in the program that need to be attended to.

The other primary activity of the EHS Office is ongoing attention to occupational safety and environmental regulatory compliance programs related to hazardous materials and wastes, laboratory safety and facility issues, including underground storage tanks, air pollution and generator fuel storage tanks. This is done on a project-by-project basis, as current staffing levels preclude development and implementation of the Environmental Management System for these issues.

The EHS Office has actively supported academic departments by providing safety training and consulting services for faculty, staff and students upon request. This work includes support for development and testing of emergency management plans for specific campus units; and safety training for staff and students in all departments. In addition, the EHS Office will continue to mentor two upper-level safety student interns.

The fourth activity of the EHS program is active involvement in regional and national Environmental Health and Safety professional networks to identify and plan for emerging health and safety issues as they affect institutions of higher education. This involvement serves two purposes: providing access to peer experts for technical EHS advice and maintaining professional awareness of Keene State's presence in these groups, who are interested in hiring KSC Safety majors upon graduation.

In November of 2023, Julie Kroupa took over as the new EHS Coordinator after the previous EHS Manager, Ralph Stuart, retired. Ralph was also the Chemical Hygiene Officer for the college, but at this time there are no plans to hire a new Chemical Hygiene Officer. Instead, the EHS Office is working closely with members of the Science Department who are taking on some of the Chemical Hygiene duties. The EHS Department will be refocusing their activities on ensuring Environmental and Safety compliance throughout the campus.

Plymouth State University

During 2024, Plymouth State University's Office of Environmental Health and Safety (EHS) continued to play an instrumental role in managing the University's environmental health and safety compliance needs for the campus.

The main goal in 2024 was to continue focusing resources and efforts on the transition from campus pandemic planning and mitigation, back to its core responsibilities. These duties include providing guidance, developing, and promulgating policies and practices which protect the campus, faculty, staff, and students from environmental and workplace hazards.

One of the largest hurdles for the EHS office during 2024 was the consistent response required for mold prevention, mitigation, and response as a result of water intrusion events. The cause of which encompasses the challenges faced with the campus's aging infrastructure in combination with significant deferred maintenance. Each water intrusion event has required immediate response in order to minimize the repairs related to health and safety, such as mold growth and corresponding property damage, as well as total cost. These response efforts have become reactionary and time consuming, again, due to the current condition of the campus regarding its' aging infrastructure and deferred

maintenance. Due to the resources expended in this area, current compliance programs were maintained, but continual improvement efforts were stalled due to funding and staffing resource constraints related to the response. Strategic planning efforts will address some of the related infrastructure concerns in part by utilizing BOT funding.

The EHS office will continue to utilize industry consultants to assist with the identified regulatory compliance and programmatic gaps in order to obtain, and maintain, Environmental, Health and Safety compliance.

The Office of Environmental Health and Safety remains committed to providing, and continually improving, a healthy and safe living, learning, and working environment. It is the responsibility of the EHS office to help every individual on campus understand their role and responsibility for safety. The following report summarizes the elements and activities of this office in 2024.

It is with sincere gratitude that I take this opportunity to thank those members of the Plymouth State University community for their dedication and continued collaboration as we navigated another challenging year. We have much to look forward to with our continued teamwork as a campus and a community.

University of New Hampshire

UNH Office of Environmental Health and Safety (OEHS) leads efforts at UNH-Durham, UNH-Manchester, and UNH Franklin Pierce School of Law to create, update, and implement programs that support UNH environmental health and safety needs. UNH EHS accomplishes its goals by delivering safety training, performing safety inspections, providing technical safety services, coordinating regulatory compliance activities, and managing hazardous materials. Notable accomplishments during 2024 include:

- Creation of UNH Mold Management Plan
- Methylene Chloride Safety Efforts
- Development of a UNH Soil Management Plan
- Supporting Safe Completion of Spaulding Life Sciences Phase II
- Safety Emphasis in Dining Reduced Incidents
- Shoals Marine Lab Chemical Safety

In 2024, several significant safety incidents led to actions aimed at strengthening safety programs. These incidents included an ammonia refrigerant leak at the Whittemore Center and three fires involving lithium battery-powered e-mobility devices. Fortunately, no

injuries or significant property damage occurred in any of these cases. The impact of these incidents was minimized due to the resilience and effectiveness of existing safety programs, which helped ensure a swift and appropriate response. To further enhance safety, OEHS will continue providing training and updating safety programs to mitigate ammonia-related risks at the Whittemore Center. Additionally, OEHS will collaborate with campus partners to identify and implement measures to reduce risks associated with lithium batteries in e-mobility devices.

In 2024, UNH received a total of 174 employee incident reports, of which 72 required medical treatment. The medical treatment cases resulted in approximately \$343,000 in incurred costs. Since EHS began tracking incident and loss data in 2008, the number of reported incidents has decreased by an average of 11.2 per year ($R^2 = 0.60$). Additionally, incurred losses have declined by an average of \$21,645 per year, though with significant annual variability and lower confidence in the trend ($R^2 = 0.22$).

In 2024, the UNH budget reset resulted in elimination of the OEHS administrative assistant position and the EHS Emergency Mitigation Fund. OEHS staff have taken on administrative tasks such as purchasing, hourly student hiring tasks, and paying invoices. Expenses previously paid with Mitigation Funds are now sought from departments where the issue resides, potentially creating disincentives for reporting issues, and delays in corrective actions.

University System of New Hampshire Central Offices

The University System of New Hampshire's Central Office is committed to providing and maintaining a safe environment for its employees and visitors. USNH focuses on fire and life safety, hazardous material management, accident prevention, industrial hygiene, and safety and health training. The University System of New Hampshire Central Office complies with all required federal, state and local statutes and with USNH Policy.

USNH Component Institution Collaboration Efforts

USNH, Plymouth State, Keene State, and UNH developed an RFP for regulated waste materials. The RFP led to USNH and Clean Harbors Environmental Services, Inc. agreeing to a 3-7 year contract for regulated waste disposal services.

Council member institutions continued to share information and collaborate on various EHS subjects. Discussions involved mold in residential buildings, industrial hygiene, construction safety, and abatement vendor services.

The Council reviews proposed bills being considered by the NH Legislature and provides input to each component institution's administration on the potential impact to campus operations.

**USNH Council on Environmental Health and Safety
2024 Annual Report**

Component Institution Compliance Status

Program Elements	UNH	PSU	KSC	USNH
3.3.3.1.1 Injury and Illness Prevention				
3.3.3.1.2.1 Industrial Hygiene				
* Asbestos Abatement	●	●	●	●
* Lead Abatement	●	●	●	●
* Hearing Conservation	●	●	●	●
* Indoor Air Quality	●	●	●	●
* Personnel Exposure Monitoring for Toxic Materials	●	●	●	●
* Respiratory Protection	●	●	●	●
* Hazard Communication (GHS)	●	●	●	●
* Heat Stress	●	●	●	●
3.3.3.1.2.2 General Safety				
* Confined Space	●	●	●	●
* Fall Protection	●	●	●	●
* Ergonomic Evaluation	●	●	●	●
* Lock-Out/Tag-Out	●	●	●	●
* Accident Investigation	●	●	●	●
* Powered Industrial Trucks	●	●	●	●
* Cranes & Hoists	●	●	●	●
* Mobile Elevating Work Platform	●	●	●	●
* Bloodborne Pathogens	●	●	●	●
* Workplace Safety Inspections	●	●	●	●
3.3.3.1.2.3 Radiation Safety & Laser Safety				
* Radioactive Material License	●	●	●	●
* Radiation Safety Committee	●	●	●	●
* Radioactive Material Inventory	●	●	●	●
* Radiation Safety Manual	●	●	●	●
* User/Awareness Training	●	●	●	●
* Radiation Safety Laboratory Inspections	●	●	●	●
* Dosimetry	●	●	●	●
* Magnet Safety	●	●	●	●
* X-Ray Safety	●	●	●	●
* Radioactive Waste Management	●	●	●	●
* Laser Safety	●	●	●	●
LEGEND				
Program in place				●
Program undergoing review, improvement, or under development				●
Program not in place				●
Not Applicable				●

**USNH Council on Environmental Health and Safety
2024 Annual Report**

Component Institution Compliance Status

Program Elements	UNH	PSU	KSC	USNH
3.3.3.1.2.4 Occupational Health and Medicine				
* Respirator Medical Questionnaire	●	●	●	●
* Hepatitis B Vaccination	●	●	●	●
* Animal Handlers Occupational Health	●	●	●	●
3.3.3.1.2.5 Integrated Contingency Planning				
* Aboveground Storage Tank Program	●	●	●	●
* Underground Storage Tank Program	●	●	●	●
* Integrated Contingency/Spill Prevention Control and Countermeasure	●	●	●	●
3.3.3.1.2.6 Biological Safety				
* Institutional Biosafety Committee	●	●	●	●
* Biosafety Manual	●	●	●	●
* Recombinant DNA Registration	●	●	●	●
* Biosafety Laboratory Surveys	●	●	●	●
* Inventory of Infectious Material	●	●	●	●
3.3.3.1.2.7 Diving Safety				
* Diving Safety Control Board	●	●	●	●
* Diving Safety Officer	●	●	●	●
* Diving Safety Manual	●	●	●	●
3.3.3.2 Hazardous Materials & Environmental Management				
3.3.3.2.2.1 Hazardous Waste Management				
* Hazardous Waste Management Program	●	●	●	●
* EPA Identification Number	●	●	●	●
* Faculty/Staff/Student Training	●	●	●	●
* Contingency Plans for Central Accumulation Area	●	●	●	●
* Satellite Accumulation Area Inspections	●	●	●	●
* Universal Waste Management	●	●	●	●
* Biohazardous Waste Management	●	●	●	●
3.3.3.2.2.2 Hazardous Materials Inventory and Reporting				
* Chemical Environmental Mgmt System/Inventory System	●	●	●	●
* Community Right To Know/SARA Title III	●	●	●	●
* Safety Data Sheets	●	●	●	●
* Chemical Safety/Hygiene Plan	●	●	●	●
* Chemical Laboratory Inspections	●	●	●	●
* Chemical Safety Committee	●	●	●	●
* Title 5 Air Permit	●	●	●	●
* Stormwater Management Plan	●	●	●	●
* Refrigerant Management Plan	●	●	●	●
* Hazardous Materials Shipping	●	●	●	●

USNH Environmental Health and Safety Annual Report Keene State College Calendar Year 2024

- 1) One of the primary activities of the EHS Office is employee safety. This is accomplished by annual review and update of each of the college EHS programs and policies to ensure compliance with OSHA, DOL, NHDES, EPA, DOT and all other regulatory agencies. Review of these policies determines employee training needs, documentation and program administration. This is followed up by building audits, project inspections and conversations with employees to determine where the gaps are in the program that need to be attended to.
- 2) The other primary activity of the EHS Office is ongoing attention to occupational safety and environmental regulatory compliance programs related to hazardous materials and wastes, laboratory safety and facility issues, including underground storage tanks, air pollution and generator fuel storage tanks. This is done on a project by project basis, as current staffing levels preclude development and implementation of the Environmental Management System for these issues.
- 3) The EHS Office has actively supported academic departments by providing safety training and consulting services for faculty, staff and students upon request. This work includes support for development and testing of emergency management plans for specific campus units; and safety training for staff and students in all departments. In addition, the EHS Office will continue to mentor two upper-level safety student interns.
- 4) The fourth activity of the EHS program is active involvement in regional and national Environmental Health and Safety professional networks to identify and plan for emerging health and safety issues as they affect institutions of higher education. This involvement serves two purposes: providing access to peer experts for technical EHS advice and maintaining professional awareness of Keene State's presence in these groups, who are interested in hiring KSC safety majors upon graduation.

In November of 2023, Julie Kroupa took over as the new EHS Coordinator after the previous EHS Manager, Ralph Stuart, retired. Ralph was also the Chemical Hygiene Officer for the college, but at this time there are no plans to hire a new Chemical Hygiene Officer. Instead, the EHS Office is working closely with members of the Science Department who are taking on some of the Chemical Hygiene duties. The EHS Department will be refocusing their activities on ensuring Environmental and Safety Compliance throughout the campus.

USNH Council on Environmental Health and Safety

Annual Report - December 2024

KSC Compliance Status December 2023 and December 2024

Program Elements	2023	2024
<u>3.3.3.1.1 Injury and Illness Prevention</u>		
<u>3.3.3.1.2.1 Industrial Hygiene</u>		
* Asbestos Abatement	●	●
* Lead Abatement	●	●
* Hearing Conservation	●	●
* Indoor Air Quality	●	●
* Personnel Exposure Monitoring for Toxic Materials	●	●
* Respiratory Protection	●	●
* Hazard Communication (GHS)	●	●
* Heat Stress	●	●
<u>3.3.3.1.2.2 General Safety</u>		
* Confined Space	●	●
* Fall Protection	●	●
* Ergonomic Evaluation	●	●
* Lock-Out/Tag -Out	●	●
* Accident Investigation	●	●
* Powered Industrial Trucks	●	●
* Cranes & Hoists	●	●
* Mobile Elevating Work Platform	●	●
* Bloodborne Pathogens	●	●
* Workplace Safety Inspections	●	●
<u>3.3.3.1.2.3 Radiation Safety & Laser Safety</u>		
* Radioactive Material License	●	●
* Radiation Safety Committee	●	●
* Radioactive Material Inventory	●	●
* Radiation Safety Manual	●	●
* User/Awareness Training	●	●
* Radiation Safety Laboratory Inspections	●	●
* Dosimetry	●	●
* Magnet Safety	●	●
* X-Ray Safety	●	●
* Radioactive Waste Management	●	●
* Laser Safety	●	●
LEGEND		
Program in place	●	
Program undergoing review, improvement, or under development	●	
Program not in place	●	
Not Applicable	●	

USNH Council on Environmental Health and Safety

Annual Report - December 2024

KSC Compliance Status December 2023 and December 2024

Program Elements	2023	2024
3.3.3.1.2.4 Occupational Health and Medicine		
* Respirator Medical Questionnaire	●	●
* Hepatitis B Vaccination	●	●
* Animal Handlers Occupational Health	●	●
3.3.3.1.2.5 Integrated Contingency Planning		
* Aboveground Storage Tank Program	●	●
* Underground Storage Tank Program	●	●
* Integrated Contingency/Spill Prevention Control and Countermeasures Plan	●	●
3.3.3.1.2.6 Biological Safety		
* Institutional Biosafety Committee	●	●
* Biosafety Manual	●	●
* Recombinant DNA Registration	●	●
* Biosafety Laboratory Surveys	●	●
* Inventory of Infectious Material	●	●
3.3.3.1.2.7 Diving Safety		
* Diving Safety Control Board	●	●
* Diving Safety Officer	●	●
* Diving Safety Manual	●	●
<u>3.3.3.2 Hazardous Materials & Environmental Management</u>		
3.3.3.2.2.1 Hazardous Waste Management		
* Hazardous Waste Management Program	●	●
* EPA Identification Number	●	●
* Faculty/Staff/Student Training	●	●
* Contingency Plans for Central Accumulation Area	●	●
* Satellite Accumulation Area Inspections	●	●
* Universal Waste Management	●	●
* Biohazardous Waste Management	●	●
3.3.3.2.2.2 Hazardous Materials Inventory and Reporting		
* Chemical Environmental Mgmt System/Inventory System	●	●
* Community Right To Know/SARA Title III	●	●
* Safety Data Sheets	●	●
* Chemical Safety/Hygiene Plan	●	●
* Chemical Laboratory Inspections	●	●
* Chemical Safety Committee	●	●
* Title 5 Air Permit	●	●
* Stormwater Management Plan	●	●
* Refrigerant Management Plan	●	●
* Hazardous Materials Shipping	●	●



2024
USNH Environmental Health and Safety Annual Report
For
Plymouth State University

EXECUTIVE SUMMARY

During 2024, Plymouth State University's Office of Environmental Health and Safety (EHS) continued to play an instrumental role in managing the University's environmental health and safety compliance needs for the campus.

The main goal in 2024 was to continue focusing resources and efforts on the transition from campus pandemic planning and mitigation, back to its core responsibilities. These duties include providing guidance, developing, and promulgating policies and practices which protect the campus, faculty, staff, and students from environmental and workplace hazards.

One of the largest hurdles for the EHS office during 2024 was the consistent response required for mold prevention, mitigation, and response as a result of water intrusion events. The cause of which encompasses the challenges faced with the campus's aging infrastructure in combination with significant deferred maintenance. Each water intrusion event has required immediate response in order to minimize the repairs related to health and safety, such as mold growth and corresponding property damage, as well as total cost. These response efforts have become reactionary and time consuming, again, due to the current condition of the campus regarding its' aging infrastructure and deferred maintenance. Due to the resources expended in this area, current compliance programs were maintained, but continual improvement efforts were stalled due to funding and staffing resource constraints related to the response. Strategic planning efforts will address some of the related infrastructure concerns in part by utilizing BOT funding.

The EHS office will continue to utilize industry consultants to assist with the identified regulatory compliance and programmatic gaps in order to obtain, and maintain, Environmental, Health and Safety compliance.

The Office of Environmental Health and Safety remains committed to providing, and continually improving, a healthy and safe living, learning, and working environment. It is the responsibility of the EHS office to help every individual on campus understand their role and responsibility for safety. The following report summarizes the elements and activities of this office in 2024.

It is with sincere gratitude that I take this opportunity to thank those members of the Plymouth State University community for their dedication and continued collaboration as we navigated another challenging year. We have much to look forward to with our continued teamwork as a campus and a community.

Katie Caron, Director
Office of Environmental Health & Safety
Plymouth State University

CAMPUS PROGRAM ELEMENTS

Plymouth State University's Office of Environmental Health and Safety is responsible for the development and management of the University's environmental health and safety programs. Areas of responsibility include, but are not limited to:

- Industrial Hygiene
- Workplace Environmental Health & Safety Training
- Radiation Safety
- Fire and Life Safety
- Occupational Health
- Risk Management
- Integrated Contingency Planning
- Biological and Chemical Safety
- Material Management/Hazardous
- Accident Prevention
- Environmental Compliance
- Emergency Response

PSU is committed in its compliance with all required Federal, State and Local statutes and ordinances, as well as with USNH Policy. Plymouth State University utilizes a "Traffic Light Summary" system to assist in identifying the compliance status of a number of Plymouth State University's key EHS program elements. The "Traffic Light Summary" may be found as an attachment at the end of this report.

CAMPUS SAFETY COMMITTEE(s)

The Campus Safety Committee serves as a central coordinating body for several areas of the University concerned with aspects of safety and security. The committee consists of representation from both Professional/Technical (PAT) and Operating (OS) staff. Previously, membership also included a representative from the Human Resources Department. During 2021, the Human Resource's office was part of a system wide initiative which included the restructuring and re-allocation of duties across the USNH system as well as at PSU. Based on the new organizational structure, Human Resources departmental membership was revisited during 2023 as noted in the 2022 report. It was determined that a Human Resources representative will be a part of the safety committee for the foreseeable future as long as resources allow. During 2024, the campus specific Human Resources team also went through multiple transitions, and did not participate on the committee. Participation is not a compliance requirement, and the Human Resources Department is contacted if consultation is needed. In the past, it has been beneficial regarding employee accident reporting and workers compensation updates. At a system level, this participation may not be as beneficial but will be further evaluated during 2025. Additionally, during 2024-2025 the safety committee published a winter safety newsletter which discusses a variety of topics, including the importance of following curtailment guidelines, subscribing to the University's text alert system as well as winter safety tips. The effort and emphasis on winter safety communication continues to serve as a proactive campaign to increase knowledge and awareness relative to winter hazards. The desired outcome of this campaign is to reduce the number of slip and fall cases reported during the winter months, all of which can directly affect workers' compensation claims and cost.

The Boyd Safety Committee, created in 2015, takes its name from the Boyd Science Center. This Committee specifically focuses on safe practices in the science disciplines at PSU and seeks to meet semi-annually or on an as needed basis. This committee is not required from a compliance standpoint, but is a proactive, voluntary committee identified to address the science disciplines. Membership includes representatives from Atmospheric Science, Chemistry and Biology, as well as the Environmental Science disciplines. As stated above, often, this committee meets on an “as needed” basis. This committee did not meet during calendar year 2024.

PLYMOUTH STATE UNIVERSITY

WINTER 2025

OFFICE OF

Environmental Health and Safety



We're ready for snow

With these cold temperatures its official, winter weather here! This also means that the ice and snow are here and more will be here soon. Please take extra care during the winter months to stay safe and avoid injuries.

Winter in NH is challenging in a number of ways and weather related slips and falls become a serious hazard, especially as winter conditions frequently make for wet or icy surfaces outdoors.

Each side of campus poses unique challenges during this time of year. It helps tremendously if everyone stays conscious and aware of their surroundings in order to help avoid slip and fall related injuries.

Please remember to report any un- safe condition due to snow or ice to Physical Plant (Facilities) by calling directly at ext. 5-2254 and following up with a work order request. This submittal becomes a record of your request.

If after hours, please call (603) 254-8407 and listen to the recorded message for further instructions.

Thank you,
Katie Caron
Director of Environmental Health and Safety (EHS)

WINTER SAFETY TIPS

Wear appropriate foot wear with good tread; consider ice creepers or slip on cleats. Be extra cautious on the brick walkways. Brick walkways and stairs tend to freeze first, making them more slippery than other surfaces. Use special care entering and exiting vehicles; use the vehicle for support.

Leave your hands free to better balance yourself. Avoid carrying heavy loads or bags that compromise your balance and stability.

Floors and stairs may be wet and slippery—walk carefully and pay careful attention to metal stair treads. Remove as much snow and water from your boots as possible before entering a building.

Report unsafe conditions so that Physical Plant (Facilities) staff can address the hazard.



INJURY AND ILLNESS PREVENTION

WORKPLACE SAFETY & TRAINING

Plymouth State's Facilities Department has continued to undergo a significant reduction in available labor over the past few years due to staff turnover, retirements, and the overall impact of reduced resources related to the lingering "aftereffects" of the COVID-19 pandemic. With this staffing reduction came the loss of several seasoned trades employees familiar with many of the EHS programs discussed below. Comprehensive EHS training was prioritized in 2024, and this prioritization will continue into 2025, with a goal of ensuring that all new employees are trained appropriately and gaps due to employee changeover are managed while maximizing program and compliance education.

Specific comments for each EHS program are listed below.

INDUSTRIAL HYGIENE

As stated in the executive summary, during calendar year 2024, one of the largest hurdles for the EHS office was the consistent response required for mold prevention, mitigation, and response as a result of water intrusion events. The cause of which surrounds the challenge of the campus's aging infrastructure in combination with significant deferred maintenance.

The following is a summary of the larger response efforts:

During calendar year 2024 portions of nine (9) residential student apartments located in the White Mountain Student Apartment complex (WMAC) were remediated due to visible mold growth and/or significant water intrusion events. One (1) was related to a steam problem in a mechanical room which affected the entire apartment and adjoining laundry room. The remaining eight (8) apartments required mold prevention and mitigation response, as well as sterilization due to failed cast iron sewer lines.

In addition to the WMAC student apartments noted above, Blair Hall, a residential building, required moderate mold mitigation response on the basement level over the summer months due to humidity issues. A self-draining dehumidifier was installed as a temporary remedy, while more permanent installations and changes for the basement level are identified, reviewed and planned for.

In January of 2024, the Silver Center required mold remediation in a stairwell that included significant sheetrock and ceiling tile removal. This resulted from a humidity and temperature issue in a nearby mechanical room that did not ventilate properly.

The Chapel, a circa 1900 building which was purchased by PSU in 2017, also had a mold concern surface during 2023. Air sampling confirmed that mold spores were elevated in the building, specifically the basement area. Currently the building is not in use due to this concern. Ventilation and dehumidification have been increased in space while long-term corrective actions are being evaluated including an external drainage review.

In general, PSU continues to see a steady increase in requests for mold investigation(s) due to building occupant concerns as well as aging infrastructure and continued challenges with water intrusion contributing to campus-wide concerns. As mentioned in the executive summary of this

report, responses to mold remediation, mitigation and water infiltration (with a goal to prevent mold growth), has taken up a significant amount of the EHS office resources during 2024.

During 2023 a large capital project began at Hyde Hall to replace all mechanical, electrical, and plumbing (MEP) systems in the building, including air conditioning as well as the addition of sprinklers throughout the building. This was a multi-year project and continued into 2024. In addition to those changes, programmatic improvements were made for the business and sales department. Hyde Hall is an academic building that is primary housing the Business program at PSU. Prior to construction taking place, a hazardous building materials survey was conducted in preparation for this project. During the various phases of the project, asbestos abatement was required. Abatement primarily consisted of floor tile and mastic on levels three (3) and four (4), as well as the north stairwell. All abatements follow industry specific safety and environmental regulations. All monitoring reports are on file and available for review in the EHS office.

WORKERS COMPENSATION AND CLAIMS MANAGEMENT

When reporting on case totals, it is important to note the distinction between the types of claims included in this total. There are four criteria/distinctions considered when reporting total number of cases. The first distinction identifies “report only” claims and includes claims which are reported only and do not result in medical treatment or time away from work. The second distinction identifies “medical treatment only.” These types of claims result in medical treatment, but the injury does not result in lost time or days away from work. The third distinction identifies claims resulting in lost time away from work that may or may not result in medical treatment.

During calendar year 2024, the data illustrates an increase in overall cases, as well as an increase in workers’ compensation costs. However, workers’ compensation costs still remain significantly lower than previous years, as illustrated by the chart and summary below.

In 2024, total workers’ compensation claims reported for PSU totaled nineteen (19) cases and yielded \$8,792 in workers compensation costs. Out of those nineteen (19) cases, there were nine (9) medical cases reported, while the remaining ten (10) were report only cases. There were no lost time cases reported.

From a data trending perspective, in 2023 the number of workers compensation claims were significantly less than prior years. However, it is important to note that workers’ compensation and claims management is a multifaceted metric of performance. Additionally, the full spectrum of a claim, including total costs, can span over the course of multiple years (both calendar and fiscal). Calendar year 2023’s winter was also on the milder side which tends to reduce the number of slip and fall incidents that occur during the winter months.

In 2023, total workers’ compensation claims reported for PSU totaled six (6) cases and yielded \$0 in expenses.* Out of those six (6) cases, there was one (1) medical case reported, while the remaining five (5) were report only cases. As stated, in 2023, the number of workers compensation claims were significantly less than prior years. However, it is important to note that workers’ compensation and claims management is a multifaceted metric of performance, as stated above.

**The medical claim noted for calendar year 2023 may have medical costs that have not yet been billed by the physician’s office.*

The following paragraphs discuss historical data and trending over the last six years. In previous annual reports, data trending is typically discussed for a period of five years. PSU is including an

additional year, providing some context due to the COVID-19 pandemic. The first paragraph discusses the total number of cases as well as medical cases, while the second paragraph below discusses cases that resulted in lost time or days away from work.

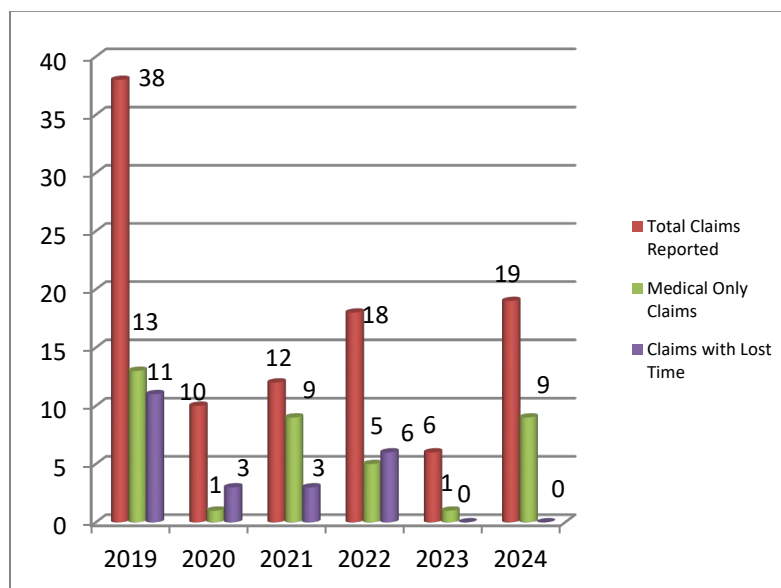
Trending Summary – Total Number of Cases

As stated above, the total number of cases for 2024 totaled nineteen (19). In 2023, there was a total of six (6) cases. In 2022, there were a total of eighteen (18) cases which yielded expenses totaling \$316,675 for the calendar year. Case totals decreased from 2022 to 2023 by a total of twelve (12) cases. Case totals increased during 2022 by six (6) cases from the previous year (2021), this includes cases that are determined report only, please refer to definitions above. Medical cases decreased by four (4) cases during the same timeframe (2022). In 2020, total cases resulting in medical treatment came in at a total of (1) case. 2019 and 2018 were identical with a total of thirteen (13) cases resulting in medical treatment. From a data trending perspective, both calendar years 2020 and 2021 saw a fairly significant decrease in the total number of cases (by about half). 2023 also saw a decrease. This is likely due to the impacts of COVID-19 and the transition to remote work plans as part of the University's pandemic response planning. During 2020, and through the summer of 2021, non-essential employees were encouraged, particularly during the peak of the pandemic, to work remotely while students were not living, learning, or working on campus. In calendar year 2020, PSU strategically ended the fall semester at the end of November in anticipation of COVID-19 peak transmission (2020 peak) in the state of NH. As indicated above, during this time many non-essential employees were working remotely until mid to late January of 2021. This coincides with peak slip and fall season related to winter weather, which likely accounts for a portion of the decrease in workers compensation claims in calendar year 2020.

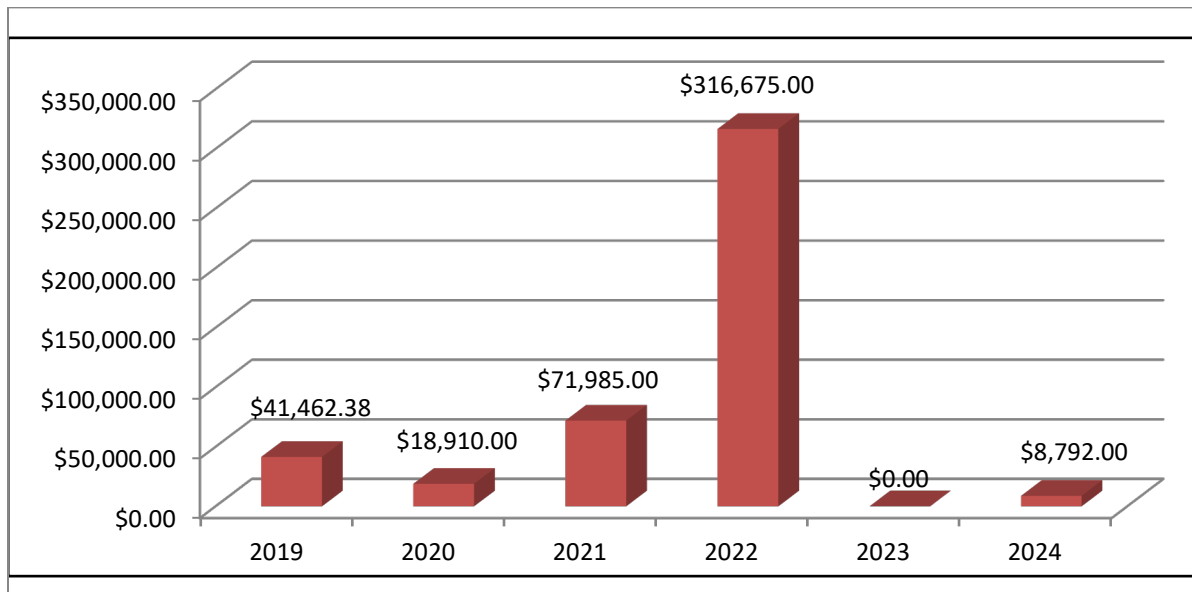
Trending Summary – Lost Time or Days Away from Work

The total number of claims that resulted in lost time or days away from work decreased from previous years during calendar year 2023 resulting in zero (0) cases. As stated, 2024 also resulted in zero (0) medical cases. 2022 resulted in a total of six (6) cases while 2021 had resulted in (3) cases. Additionally, to provide some additional historical context, 2020 resulted in (3) cases, 2019 (11) cases, and (9) cases in 2018. The charts shown on the following pages illustrate this information and also provide a comparison of the total number of cases for the past six (6) calendar years as well as total costs incurred each year.

Worker Compensation Claim Count



Worker Compensation Costs by Calendar Year



**The medical claim noted for calendar year 2023 may have medical costs that have not yet been billed by the physician's office.*

Trending Summary – Medical Only

During 2024 there were nine (9) medical cases, 2023 resulted in one (1) medical case resulting from an employee falling off a low style bench while seated. The employee was scooting their body and fell off of the bench, which resulted in the employee hitting their head.

For calendar year 2022, the majority of PSU claims were slip, trip and fall related. During calendar year 2021, the majority of PSU claims did not indicate a clear trend. Prior to 2021, the majority of workers' compensation costs resided in the slips, trips and falls category.

The injury leading to the highest workers' compensation claim during calendar year 2022 was a slip and fall that occurred inside down a flight of stairs. The accident report stated that the employee lost their footing. This claim resulted in \$99,590 in workers' compensation costs in 2022. The second leading injury regarding workers' compensation costs was a slip that occurred outside on a sidewalk during the winter months, resulting in a knee injury which required surgery. This claim resulted in \$78,583 during calendar year 2022.

To provide some additional historical trending information, the injury leading to the highest workers' compensation claim during calendar year 2021 resulted in a total cost of \$58,286. This case accounted for approximately 80% of the total expense associated with workers' compensation claims for the year. The injury was sustained while moving a couch (furniture) to vacuum underneath it. The employee's shoulder was injured during this task.

Reviewing the workers compensation costs from 2019 to 2024, illustrated in the above-noted chart, 2021 and 2022 stand out as higher than average years relative to trends with 2022 being the highest (injury and cost referenced above). In 2021 a shoulder related injury, as noted above, accounted for \$58,286 out of the total \$71,985 in workers compensation costs.

Please note that workers' compensation case numbers, as well as costs, are essentially a snapshot in time when reported in this format. It is possible that after a year is closed out, a case reported in a previous year has an additional cost associated that is added after this reporting takes place.

The EHS office and the Human Resources office continue to work together with PSU's workers' compensation insurance carrier, to investigate employee accidents and manage claims. However, as a result of the centralization of the Human Resources functions within the university system, communication and processes need to be clarified. MEMIC continued as the workers compensation carrier for USNH during calendar year 2024.

The Office of Environmental Health and Safety, along with the Safety committee, continues to encourage all faculty and staff to report hazards so they can be quickly addressed. As always, the Facility Services Grounds Department and Building Service Workers respond quickly to any reports of hazards in an effort to address concerns and/or potential for injury. Accidents involving visitors and students continue to be reviewed by the EHS office, and investigated, as necessary. Parties to campus investigations include, as applicable, the Office of Environmental Health and Safety, Human Resources, the affected employee or student, and their respective managers and/or faculty as needed.

The EHS office continues to conduct ergonomic evaluations as necessary or requested throughout the year. These evaluations typically result in changes to improve workspaces and ultimately alleviate existing medical issues or to help mitigate the potential for future concerns for an individual.

In addition, the EHS office also serves as a liaison with the coordination of campus facility ADA needs.

During 2024 there were no specific ADA projects completed.

Residential facilities reported, and the EHS office responded to, occasional reports of bed bugs in residential facilities during 2024. The EHS office, Facilities Services, and Residential Life continue to work closely in prevention and response efforts to these reports. During calendar year 2024 all reports of bed bug problems were acted upon immediately. Investigations revealed no confirmation of bed bugs during 2024.

Fall Protection



Pictures: fall protection, railing installation - Boyd Hall 2024.



Fall protection continues to be a priority for Plymouth State University's Office of Environmental Health and Safety. In 2018, a written fall protection and roof safety standard operating procedure was completed. The full scope of this project was exceptionally complex, requiring a full survey of facility roofs and the identification of intended fall hazard mitigation strategies. Strategy considerations included the installation of anchor points, railings, as well as various other means to mitigate fall potential. The Office of Environmental Health and Safety continues to partner with Facility Services to develop and modify a strategic implementation plan in coordination with campus improvement projects. This plan identifies cost, need, risk and a proposed implementation schedule. Applicable campus projects incorporate this fall protection strategy during the architectural phase of planning. An example of one of these projects took place in 2024. A roof replacement project was scheduled for Boyd Hall, the science building on PSU's campus. This roof replacement project provided a great opportunity to work with Facilities to greatly improve rooftop safety, with the installation of safety rails, lines, and ladders on the building. The Facilities Department and Campus Project Manager were instrumental in the development and

implementation of this project. Plymouth State University leadership approvals relative to project implementation and desired outcome for mitigation are required/needed for these types of projects.

Confined Space

During calendar year 2024, the EHS office continued to implement the existing confined space program. This program includes proper issuance of the confined space permit and/or alternative entry certificate as needed. PSU's internal reporting procedures involve regular communication with the Plymouth Fire Department. Permits are reviewed and/or completed by the EHS office. Training was given to plumbing staff, as well as applicable employees within Physical Plant.

Lockout Tagout

The Control of Hazardous Energy Lockout/Tagout (LOTO) standard, established by OSHA, outlines the proper shut down and isolation procedures required prior to conducting any servicing or maintenance activities. The goal of this program is to securely de-energize a piece of equipment prior to conducting work and to prevent the equipment from being re-started while the maintenance or service activity is in progress. PSU has a written LOTO program which underwent extensive review in 2017. PSU continues to operate via the written program. However, this program should be one of the programs reviewed by the third-party consultant.

Powered Industrial Trucks

Governance in the use of powered industrial trucks regulated by the OSHA Powered Industrial Truck Standard, 29 CFR 1910.178, outlines specific operating procedures, training requirements and inspections. PSU has one powered industrial truck, a forklift, in the Facility Services Department. PSU has a written procedure specific to industrial truck usage and the completion of authorized user training is required prior to operating the forklift, and then once every three (3) years thereafter. This three (3) year training was completed during 2024. Aerial lift training (scissor lift training) also took place during this time.

Cranes and Hoists

PSU does not currently own or utilize any cranes or hoists on campus.

RADIATION SAFETY

Radiation Safety has limited applicability at PSU, due to a relative lack of radioactive material. PSU previously owned three transmission electron microscopes (TEM) that required registration with the State of NH, Department of Health and Human Services (DHHS), Radiological Health Section. One TEM, rendered inoperable, remains on site strictly for display purposes inside the Boyd Science Center. The two remaining TEMs, also rendered inoperable during the summer of 2017, have been removed from campus and properly disposed of. All three TEMs have been removed from the NH DHHS registry.

The PSU Chemistry program acquired an Electron Capture Detector (ECD) during 2017. This device improves the chemical analytical capabilities of the program and is an important teaching tool. This device contains a relatively low activity Nickel 63 (Ni⁶³) source. The ECD requires an annual wipe test to confirm that no leakage from the device is taking place. Previously, PSU has utilized the wipe test procedure and conducted this test in place and has previously consulted with the full-time Radiation Safety Officer at UNH to ensure that proper procedures are being followed. This was not completed during 2023 - 2024 and will be a priority to complete in 2025.

FIRE PROTECTION

The EHS office worked with Facilities Staff, as well as Residential Life Staff to ensure that fire and life safety equipment and programs were maintained during 2024. Efforts continue, in partnership with the State Fire Marshall's office, to continue to conduct annual fire and life safety inspections of all campus buildings. Inspections are conducted in tandem with the State Fire Marshall's office, and the Facilities Department. Local fire departments are also invited to these inspections and attend when time and resources allow. The EHS or Facilities office maintains copies of all inspection reports, assembly permits, and certificates of occupancy.

Fire drills are typically conducted each fall in all Residence Halls and Student Apartments. During calendar year 2024 these fire drills were conducted as planned.

State Fire Marshall Office (SFMO) Life Safety Inspections

During calendar year 2024, PSU performed life safety inspections of all campus buildings with the SFMO. PSU is currently in the reinspection phase of the buildings to ensure corrective actions identified by the SFMO office have been implemented. During 2023 a dedicated inspector was hired by the SFMO. During 2023, and 2024, this inspector made weekly visits to PSU's campus in order to complete these inspections. Increased life safety inspections help to ensure that PSU meets life safety requirements and increases safety and compliance as a result. However, these inspections have also required that a dedicated resource from the Facilities Department be assigned to oversee and manage the inspections themselves, as well as the corrective actions. This dedicated resource works closely with the EHS office as needed.

Fire Marshal Approval-Projects

The EHS office continues to work alongside management teams within the Facility Services Department during campus project planning and execution. This allows for input in areas such as fire, life safety, as well as compliance with the Americans with Disabilities Act (ADA). Notable projects in 2024, included but were not limited to:

Building Name	Project Completed
Hyde Hall	Hyde Hall Renovation - installation of sprinkler systems and improved exit signage. Installation of a BDA System. Automatic doors were installed for several bathrooms at Hyde for ADA accessibility.
Boyd Hall	Roof replacement, including safety rails, line, and ladders.

Fire/Life Safety Communication

Plymouth State University (PSU) continues fire alarm communication with the use of radio boxes. In the event of any fire alarm activation, these radio boxes will notify Lakes Region Mutual Aid and the Plymouth Fire Department will be dispatched. The system completes a self-test daily.

During January of 2015 Plymouth State University received notification from the Plymouth Fire Department that the antenna tower located on Belknap Mountain collapsed and sustained significant storm damage. This antenna's job included sending a radio signal to Lakes Region Mutual Aid, who then notified the fire department with each fire alarm activation. The antenna

was temporarily relocated in an effort to ensure continued service, not only for PSU, but for other Lakes Region Mutual Aid customers.

All Plymouth State University radio boxes transmit their signals to a piece of equipment located at the Plymouth Fire Department. This unit calls Property Protection Management via cell phone who then dispatches Plymouth Fire Department for emergency response. There was no change to this protocol during calendar year 2024.

Plymouth State University continues to monitor and maintain the carbon monoxide detection devices required in some residential areas. At Plymouth State University (PSU), these residential areas are those that have propane fired clothes dryers. These devices were installed in 2012 and continue to be connected to each building's fire alarm system. In the event of any carbon monoxide detection, the alarm will sound within the building and the Plymouth Fire Department will be dispatched.

OCCUPATIONAL HEALTH AND MEDICINE

During 2024, Plymouth State University continued to offer the Hepatitis B vaccination program to applicable employees. Plymouth State University continues to utilize the declination form as a way to document employees who decide to opt out of the vaccination program. Blood Borne Pathogens training continues to be conducted on an annual basis.

The Health and Human Performance Department, the Physical Education Center, Facilities, Health Services Center, and applicable departments within the Hartman Union Building (HUB) and student life operations, participate in this program.

INTEGRATED CONTINGENCY PLANNING

Above Ground Storage Tanks & Spill Control & Countermeasure Plan

The PSU main campus has 30 petroleum containers, including: (1) 2,500 gallon oil tank, six (6) diesel generators, a diesel generator day tank and fire pump, two (2) drum storage areas as well as nineteen small ASTs used for on-premises heating. All of these above ground storage tanks or oil storage areas are regulated and registered with NHDES. Additionally, PSU has a co-generation facility with three larger tanks that currently hold #2 fuel oil. The campus currently maintains two spill control and countermeasure (SPCC) plans. One for the main campus and one for the co-generation plant. All written SPCC plans require re-certification, typically by an engineer, once every five years.

Both the campus, and the Co-Generation Plant's SPCC plans, are currently being reviewed by a 3rd party consultant, with the ability to recertify via an engineering stamp. The goal of this review and recertification is to make continuous improvements to the plan as well as meet the campus's recertification requirements.

Underground Storage Tank Program

PSU has two underground storage tanks located at the PE Center on the Holderness side of campus. UST training is required for class A & B Operators on a biennial basis. This training was successfully completed in calendar year 2024.

BIOLOGICAL SAFETY

PSU has one Biosafety Level 2 (BSL2) facility in Boyd Science Center, which actively conducts research using bacteria falling under the BSL2 federal classification category (these would include potential human bacterial pathogens).

During 2019, a formal Institutional Biosafety Committee (IBC) was created by PSU's Biological Safety Officer as well as the EHS office. Creating a formal IBC was a priority for both the EHS office and the Biological Safety Officer, Dr. Mike Son. Previously, there had been an informal committee in place to manage compliance requirements while a formal committee was being assembled. To become a formal IBC, there is a specific committee membership required to meet the National Institutes of Health (NIH) guidelines. Part of this membership includes two members of the local community. These individuals are to represent the interests of the community and surrounding areas with respect to the environment and public health. Due to the global pandemic and the restrictions placed on the PSU community, including those surrounding campus access, the IBC is undergoing a re-establishment of its members, particularly the community members. At this time, we only have an informal committee until these roles can be filled, which will attempt to be filled during 2025.

In addition to the community membership component, the purpose of an IBC, as a whole, is to ensure that any lab conducting research with, or planning to conduct research with, biological organisms (i.e. animals, plants, bacteria, fungi, and viruses) or parts thereof (i.e. genetic materials (DNA/RNA) or proteins) is conducting such research in accordance with guidelines set forth by both State and Federal legislation. The PSU IBC is currently overseen by PSU's Biological Safety Officer, as well as the EHS office. The formal IBC will begin having meeting(s) as needed and required. It is anticipated this committee will meet on a semiannual to annual basis. This requirement will be reassessed during 2025 so a plan is put in place for calendar year 2025. The IBC meeting goals were put on hold in 2021 as resources were shifted to meet the needs of the COVID19 response.

Additionally, since completion of the BSL2 facility, the lab space has been used to conduct both research activities and course related lab work across two different disciplines – Biological Sciences (also serving other departments to satisfy student interests) and Nursing. All research activities have been conducted in accordance with federally funded grants and have led to several milestones. These milestones include federally funded research activities from July 1, 2013 to present. Research by the graduate and undergraduate students has led to four peer-reviewed publications (most recently in 2021) and two book chapters (primarily contributed by the former undergraduate turned graduate students), in addition to numerous public presentations (45 total), both in poster and oral form, by the primary faculty member, and his students.

Initial safety, both personal and environmental, are constantly considered and are strictly enforced through Plymouth's current working standard operating procedures, especially with the new students for lab associated classes each semester and undergraduate research. These procedures are typically reviewed annually and modified, if necessary, by the IBC to remain compliant with State and Federal regulations. With the reprioritization of staff, resources, and responsibilities of COVID-19 response this review did not happen during 2022. Updated research safety protocols for students conducting lab course work and undergraduate research, including summer research activities, have since been implemented. These new safety protocols include off-hours research activities and safety responses to emergencies. This will be reassessed with a target date assigned during 2025.

Training for all authorized personnel is conducted on a yearly basis, through the CITI training program for which PSU has registered and is in compliance. This CITI training program is currently monitored/overseen by the Office of Sponsored Programs. In addition, faculty are asked to continue to practice annual training within each lab, as well as ensuring students and personnel are also trained through the safety program established by the Geisel School of Medicine at Dartmouth College, via the NH-INBRE (New Hampshire IDeA (Institutional Development Award) Network for Biomedical Research Excellence).

In addition to the ongoing research activities, approximately 90 students per academic year, are trained in the basics of microbiology and research (up to 50 students in fall under the Biology major, and up to 40 students in spring under the Nursing program). At the start of each semester, students are introduced to the safety regulations and restrictions of working in a BSL2 facility, raising public awareness of both State and Federal regulations, but also of the importance of basic research ongoing at PSU.

DIVING SAFETY

Diving safety was listed as “not applicable” in the compliance status “Traffic Light” summary in the 2017 EHS Report as PSU no longer offers archeology classes involving diving. This continues to apply for 2024. The only diving activities associated with PSU are four SCUBA classes that are offered annually as part of Physical Education offerings, two classes in the spring semester, two classes in the fall semester. These are taught by an adjunct instructor who owns a local dive shop. Classes follow protocol set by the SSI (SCUBA Schools International) a worldwide diver certification agency.

HAZARDOUS MATERIALS/ENVIRONMENTAL MANAGEMENT

Hazardous Waste Management

The EHS office oversees all hazardous waste activity on campus, including removal, and ensures the timely inspection of all waste accumulation and storage areas.

The micro scale techniques used in the Boyd Science building continue, resulting in very small waste streams for most programs. However, if research grants increase and cluster initiatives develop, it is possible that hazardous waste streams will increase. During 2024, the EHS office continued to work with the Science and Art disciplines to ensure all waste streams are handled properly. Currently both the Plymouth and Holderness campuses are small quantity-extended generators (SQG) of hazardous waste. Each site has its own separate EPA site number.

During 2024, the EHS Director maintained her certification as a Hazardous Waste Coordinator. The purpose of this training is to ensure those who generate hazardous waste are knowledgeable about the rules and regulations regarding hazardous waste management, including NH specific hazardous waste rules. This training is not required for Plymouth State University due to their SQG status. However, although not required for an SQG, this training ensures that the hazardous waste coordinator stays up to speed on current regulations, as well as any new or updated regulatory changes with the NH Department of Environmental Services (NHDES) as well as the Environmental Protection Agency (EPA). PSU historically conducted weekly inspections of accumulation areas. These inspections were conducted by faculty and staff. Due to the COVID-19 pandemic, staff turnover, and competing priorities, these did not occur in 2020 through 2024. However, the EHS office would like to return to completing these inspections in the fall semester of 2025. Again, although not required, they are proactive and aid in compliance.

The University continues to utilize Clean Harbors for hazardous materials and waste disposal. Clean Harbors provided guidance in assessing potential hazards and aided in regulatory compliance regarding hazardous waste on campus.

The hazardous waste program is a priority program for review.

HAZARDOUS MATERIALS INVENTORY AND REPORTING

Chemical Environmental Management System (CEMS)

UNH (developer of the CEMS system) continues to host and maintain the software and data for Plymouth State University. A continued partnership and extended service agreement for the CEMS system is in place between institutions allowing PSU to gain improved compliance reporting capabilities. Automatic updates managed by UNH via the service agreement ensures up-to-date software tools. Plymouth State's Office of Environmental Health and Safety department relies heavily on specific campus liaisons (Art and Science disciplines) to continue to maintain their portion of the inventory.

The EHS office continues to monitor the volume and use of numerous chemicals on the US. Department of Homeland Security's (US DHS) "Chemicals of Interest" list. If on-hand amounts exceed pre-set limits, PSU is required to notify US DHS within a specific timeframe.

Given the complexity of the CEMS system, and the associated compliance requirements involved with storing chemicals, inventory verification is a priority initiative for the Office of Environmental Health and Safety. Phase I of a multi-phase strategic plan involving PSU's CEMS system includes the verification and the development of a detailed inventory of all campus buildings which store and use regulated chemicals. Phase I had been identified as a priority goal for the department. However, due to competing priorities during the COVID-19 pandemic, as well as needing external consultants on site to complete this goal, it was put on hold during the duration of the pandemic. Efforts to undertake Phase I began during calendar year 2023 and will continue into 2025. Meetings with a third-party contractor, as well as obtaining a quote for the work has been completed. Efforts will focus on identifying those clusters which use and store the largest quantities of chemicals. Equal attention will focus on clusters storing regulated chemicals despite quantity. Primary buildings include the Boyd Science Center and its related laboratories, the Draper and Maynard art building, as well as the Silver Center for the Arts theatre building. Although not an exhaustive list of buildings needing review, the priority will be to inventory the buildings with the heaviest usage and storage of regulated chemicals. Future phases of the plan include compliance and governance relative to all campus safety data sheets (SDS). Oversight and management of the CEMS system requires significant resources both physical and financial in nature. The implementation of Phase I as well as future phases of this initiative will require additional leadership discussions and possible approvals to ensure the appropriate resources are in place to complete the goals as outlined.

Air Quality, State Permit to Operate

PSU currently operates air pollutant-emitting equipment under a State Permit to Operate, which covers our three Co-Generation Plant boilers, and nine emergency generators located throughout campus. The Permit to Operate was formally issued in March of 2019, and was renewed with the NH Department of Environmental Service (NHDES) during 2024. This permit is valid for a period of five years after the date of issuance with the previous permit expiring on March 31st, 2024. PSU, working with a 3rd party environmental consultant, completed the required permit

renewal documentation with NHDES during 2023 and 2024. During 2023, NHDES responded that the administrative portion of the application for renewal was determined to be complete. Formal issuance of the permit took place in 2024. Prior to the formal issuance of the permit, NHDES conducted a compliance inspection of the Co-Generation Plant boilers and emergency generators that fall under the State Permit to Operate (noted above). This inspection resulted in a few minor deficiencies and was formally closed in 2024. All of which resulted in zero financial penalty.

Additionally, as part of the annual air permit requirements, PSU annually quantifies the emissions from each device and pays a fee to the New Hampshire Department of Environmental Services based on the total amount of emissions from campus.

Emergency Planning & Community Right-to-Know

The Emergency Planning and Community Right to Know Act (EPCRA), is a statute designed to improve community access to information about chemical hazards, and to facilitate the development of chemical emergency response plans by the State of NH and local government. As part of this statute, Plymouth State University is required to complete an annual TIER II Report by March 1st of each calendar year. This report requires a submittal to the State of NH, as well as to state and local emergency planning committees (SERCs & LEPCs) including the town of Plymouth and Holderness fire departments. This report has been completed for 2024 as required.

For reporting year 2023 (submitted in 2024), the table below summarizes the TIER II reporting for the campus over threshold quantities:

Substance	Threshold (pounds)	RY2023 Max Storage (lbs)
Batteries	10,000	13,225
Sulfuric Acid (Batteries)	500	2,645
Diesel	10,000	13,826
#2 Fuel Oil	10,000	513,074
Glycol	10,000	70,553
Hydraulic Oil (Elevators)	10,000	25,046
Compressed Nat. Gas	10,000	48,000
Propane	10,000	68,842
Salt	10,000	394,680
Sand	10,000	81,000
Sulfuric Acid	500	77
Transformer Oil	10,000	50,252
Waste Ammonia ⁽²⁾	500	25,156
Wood Pellets	10,000	88,000
CEMS Inventory	Varies	All Below Reporting Thresholds
Biofuel ⁽³⁾	10,000	0

MECHANISMS FOR COMPLIANCE

PSU utilizes several mechanisms to ensure it meets all state and federal requirements, including the requirements mentioned in this report. Methods include, but are not limited to, publications and membership in professional organizations such as the American Society of Safety Engineers (ASSE), Campus Safety, Health, and Environmental Management Association (CSHEMA), and the Association of Physical Plant Administrators (A.P.P.A.). Formal training and internal procedures are also utilized to ensure compliance. Regular inspections conducted by local fire departments and the State Fire Marshal's office, combined with regular communication with state and federal agencies over various matters, also keeps the EHS office up to date on any new or upcoming requirements. Efforts to determine which publication will be best suited to support department efforts this coming year will be reviewed, and subscriptions will be renewed accordingly.

Lastly, the Office of Environmental, Health and Safety was left with an unbudgeted staffing vacancy in May of 2020. In last year's report, this position had been under review for fiscal year 2025. The EHS office is happy to report that this vacancy has been budgeted. The office can now move forward with the posting and hiring process. In summary, this position will help to provide additional operational support within the environmental, health and safety compliance programs.

USNH Council on Environmental Health and Safety
2024 Annual Report
PSU Compliance Status

Program Elements	2023	2024
<u>3.3.3.1.1 Injury and Illness Prevention</u>		
<i>3.3.3.1.2.1 Industrial Hygiene</i>		
* Asbestos Abatement	●	●
* Lead Abatement	●	●
* Hearing Conservation	●	●
* Indoor Air Quality	●	●
* Personnel Exposure Monitoring for Toxic Materials	●	●
* Respiratory Protection	●	●
* Hazard Communication (GHS)	●	●
* Heat Stress	●	●
<i>3.3.3.1.2.2 General Safety</i>		
* Confined Space	●	●
* Fall Protection	●	●
* Ergonomic Evaluation	●	●
* Lock-Out/Tag -Out	●	●
* Accident Investigation	●	●
* Powered Industrial Trucks	●	●
* Cranes & Hoists	●	●
* Mobile Elevating Work Platform	●	●
* Bloodborne Pathogens	●	●
* Workplace Safety Inspections	●	●
<i>3.3.3.1.2.3 Radiation Safety & Laser Safety</i>		
* Radioactive Material License	●	●
* Radiation Safety Committee	●	●
* Radioactive Material Inventory	●	●
* Radiation Safety Manual	●	●
* User/Awareness Training	●	●
* Radiation Safety Laboratory Inspections	●	●
* Dosimetry	●	●
* Magnet Safety	●	●
* X-Ray Safety	●	●
* Radioactive Waste Management	●	●
* Laser Safety	●	●
LEGEND		
Program in place	●	
Program undergoing review, improvement, or under development	●	
Program not in place	●	
Not Applicable	●	

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2024 Annual Report
PSU Compliance Status

Program Elements	2023	2024
3.3.3.1.2.4 Occupational Health and Medicine		
* Respirator Medical Questionnaire	●	●
* Hepatitis B Vaccination	●	●
* Animal Handlers Occupational Health	●	●
3.3.3.1.2.5 Integrated Contingency Planning		
* Aboveground Storage Tank Program	●	●
* Underground Storage Tank Program	●	●
* Integrated Contingency/Spill Prevention Control and Countermeasures Plan	●	●
3.3.3.1.2.6 Biological Safety		
* Institutional Biosafety Committee	●	●
* Biosafety Manual	●	●
* Recombinant DNA Registration	●	●
* Biosafety Laboratory Surveys	●	●
* Inventory of Infectious Material	●	●
3.3.3.1.2.7 Diving Safety		
* Diving Safety Control Board	●	●
* Diving Safety Officer	●	●
* Diving Safety Manual	●	●
3.3.3.2 Hazardous Materials & Environmental Management		
3.3.3.2.2.1 Hazardous Waste Management		
* Hazardous Waste Management Program	●	●
* EPA Identification Number	●	●
* Faculty/Staff/Student Training	●	●
* Contingency Plans for Central Accumulation Area	●	●
* Satellite Accumulation Area Inspections	●	●
* Universal Waste Management	●	●
* Biohazardous Waste Management	●	●
3.3.3.2.2.2 Hazardous Materials Inventory and Reporting		
* Chemical Environmental Mgmt System/Inventory System	●	●
* Community Right To Know/SARA Title III	●	●
* Safety Data Sheets	●	●
* Chemical Safety/Hygiene Plan	●	●
* Chemical Laboratory Inspections	●	●
* Chemical Safety Committee	●	●
* Title 5 Air Permit	●	●
* Stormwater Management Plan	●	●
* Refrigerant Management Plan	●	●
* Hazardous Materials Shipping	●	●



University of New Hampshire

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Acronyms

AAL	Ambient Air Limits
ABSL-1	Animal Biosafety Level 1
ACGIH	American Conference of Governmental Industrial Hygienists
ACM	Asbestos Containing Material
ALARA	As Low As Reasonably Achievable
ANSI	American National Standards Institute
AST	Aboveground Storage Tank
BIC	Biotechnology Innovation Center
BSL-1	Biosafety Level 1
BSL-2	Biosafety Level 2
CAAA	Clean Air Act Amendments
CEPS	College of Engineering and Physical Sciences
CFATS	Chemical Facility Anti-Terrorism Standards
CFR	Code of Federal Regulations
CHWAA	Central Hazardous Waste Accumulation Area
CLIA	Clinical Laboratory Improvement Amendments of 1988
COLSA	College of Life Sciences and Agriculture
CSC	Chemical Safety Committee
CTS	Chemical Transfer Station
DAW	Dry Active Waste
DFD	Durham Fire Department
DHS	Department of Homeland Security
DIS	Decay-in-Store
DNA	Deoxy Ribonucleic Acid
DOT	Department of Transportation
EHSC	Emergency Health and Safety Committee
OEHS	Environmental Health & Safety

Acronyms (Continued)

EPCRA	Emergency Planning and Community Right to Know Act
EPP	Emergency Procedures Program
FSP	Fieldwork Safety Plan
GC	Gas Chromatograph
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
IACUC	Institutional Animal Care and Use Committee
IAQ	Indoor Air Quality
IBC	Institutional Biosafety Committee
ICP	Integrated Contingency Plan
IEQ	Indoor Environmental Quality
LED	Light Emitting Diode
LEPC	Local Emergency Planning Committee/Coordinator
LPG	Liquefied Propane Gas
LSC	Liquid Scintillation Counter
LSII	Laboratory Safety Inspection Initiative
LSP	Laser Safety Program
MCBS	Molecular, Cellular, and Biological Science
MOD-rate	Experience Modification Rate
MSP	Magnet Safety Program
NHDES	New Hampshire Department of Environmental Services
NHVDL	New Hampshire Veterinary Diagnostic Laboratory
NMR	Nuclear Magnetic Resonance
ODS	Ozone Depleting Substances
OEHS	Office of Environmental Health and Safety
OSHA	Occupational Safety and Health Administration
PCBs	Polychlorinated Biphenyls

Acronyms (Continued)

PE	Professional Engineer
PEL	Permissible Exposure Limit
PIs	Principal Investigators
PIT	Powered Industrial Truck
PPE	Personal Protective Equipment
PSA	Public Service Announcement
RFSP	Research Fieldwork Safety Program
RFSC	Research Fieldwork Safety Committee
RMP	Refrigerant Management Program
RNA	Ribonucleic Acid
RPP	Radiation Protection Program
RSO	Radiation Safety Officer
RSC	Radiation Safety Committee
RSUG	Radiation Safety Users Guide
RTAP	Regulated Toxic Air Pollutants
SARA	Superfund Amendments and Reauthorization Act
SCUBA	Self-contained Underwater Breathing Apparatus
SDS	Safety Data Sheets
SERC	State Emergency Planning Coordinator/Committee
SM	Superconducting Magnet
SOP	Standard Operating Procedure
SPCC	Spill Prevention Control and Countermeasure Plan
UIC	University Instrumentation Center
UNH	University of New Hampshire
UNHCEMS®	University of New Hampshire Chemical Environmental Management System
UNH-M	University of New Hampshire at Manchester
UNH PD	University of New Hampshire Police Department
US EPA	United States Environmental Protection Agency

Acronyms (Continued)

USNH	University System of New Hampshire
XPP	X-ray Protection Program

1.0 Major Accomplishments

➤ **UNH Mold Management Plan**

OEHS developed a UNH Mold Management Plan to address the growing concerns from faculty, staff and students related to mold in interior locations. The Mold Management Plan standardizes how we address complaints and perform investigative actions and small-scale removal. Additionally, the Mold Management Plan outlines how UNH Facilities will manage with intrusive tasks by using appropriate ventilation, isolation, and personal protective equipment to ensure our approach to mold issues is consistent with industry guidelines. These guidelines promote the safety of our campus community during mold-related investigations and, as necessary, remedial activities.

➤ **Methylene Chloride Safety**

In response to an EPA Final Rule in April 2024, OEHS initiated efforts to reduce risk associated with methylene chloride and assure compliance with the new EPA regulation. Many owners agreed to dispose of methylene chloride products, resulting in over 50% reduction in volume. Additionally, OEHS asked academic departments to eliminate methylene chloride in teaching laboratories; the Chemistry Department, Molecular, Cellular, and Biomedical Sciences Department, UNH-M Chemistry, and Chemical Engineering agreed, effectively eliminating DCM use in all UNH academic courses. OEHS provided a newly developed methylene chloride safety training course for 46 faculty and staff.

➤ **UNH Soil Management Plan**

OEHS worked with environmental consultants to create a UNH Soil Management Plan that established guidelines for managing soil excavated during construction projects. State requirements for management of impacted soil, urban fill, and contaminated soil are complex and this effort will help UNH achieve regulatory compliance and consistency. OEHS is working with Facilities Project Management on the implementation of the plan.

➤ **Spaulding Life Sciences Phase II Completion**

OEHS collaborated with many stakeholders to help ensure the Phase II Spaulding Life Sciences Building commissioning was effective and move-in was safely conducted. OEHS provided input and guidance on laboratory ventilation evaluation, certification, and commissioning. OEHS helped ensure laboratory eyewashes and showers were effective and compliant. OEHS performed chemical inventory verifications and posted door caution signs to identify hazards and list emergency contacts. OEHS also developed Spaulding ventilation shutdown procedures and water shutdown procedures to help ensure safe occupancy during maintenance activities.

➤ **Safety Emphasis in Dining Results in Reduced Losses**

In 2024, OEHS increased injury prevention efforts in Dining. OEHS developed a monthly Dining Hall inspection process that includes documentation of inspections and recommendations. OEHS

met regularly with Dining management to review the inspection reports, injury loss data, and discuss overall safety performance. Additionally, OEHS developed online Student Dining Safety Orientation training which all student employees in Dining are required to complete. During the 2024 calendar year, Dining saw a reduction in reported losses; 2024 yielded 45 incidents, a 36% reduction from 2023. OEHS anticipates continuing to build on our partnership with Dining during the 2025 calendar year.

➤ **Shoals Marine Lab Chemical Safety**

EHS collaborated with Shoal Marine Lab staff to reduce chemical hazards. Dozens of containers of hazardous chemicals were disposed, representing unused materials from the teaching laboratories and maintenance operations. Additionally, EHS and Shoals will collaborate on a hazard assessment process before hazardous chemicals are transported out to the island; this assessment will reduce risk for students and personnel on the island and reduce long-term accumulation of chemicals.

2.0 Mission Statement

The UNH OEHS works to ensure safe and healthful environments for all segments of the campus population, through programs of information and education, review and monitoring, technical consultation, and provision of direct services. OEHS is also responsible for developing programs to ensure compliance with applicable state and federal health, safety and environmental regulations, and campus policies on environmental health and safety. Areas of responsibility include hazardous materials, environmental management, and injury and illness prevention as highlighted in the University System of New Hampshire (USNH) Policy on Environmental Health and Safety. The protection of human health and compliance with applicable regulations are essential conditions for the successful operation of research, conduct of instruction, and provision of public service by the University. OEHS supports the University of New Hampshire's mission by providing leadership, resources, and services to assure a safe and healthful working environment for all members of the University and its surrounding community.

3.0 Vision Statement

OEHS will be a valued partner in the creation and maintenance of a safe and healthy University environment and will achieve excellence through its provision of leadership, oversight, stewardship, and services.

4.0 Core Values

OEHS has adopted a Code of Professional Conduct. These core values describe the standards to which we aspire. They guide our actions and help to assure accountability, responsibility and trust as we interact with one another and our campus clients.

Excellence: We dedicate ourselves to the highest standards of quality in our professional work, outreach, public service, mentoring, and advising.

Integrity: We commit ourselves to an open, honest, and trustworthy approach to all endeavors we are working on. We value fairness, straightforward conduct, adherence to the facts, sincerity and transparency. We will make a reasonable effort to provide appropriate professional referrals when unable to provide competent professional assistance.

Responsiveness: We respond to and address the needs and expectations of our students, faculty, staff, partners, and external constituents.

Respect: We foster an environment of mutual respect. We listen to each other, encourage each other and care about each other.

Diversity: We commit to an inclusive community for diverse students, faculty and staff. We reject bigotry, oppression, degradation and harassment, and we challenge injustice toward any member of our community.

Accountability: We are personally and organizationally accountable for all that we do and commit to providing a timely and comprehensive evaluation of our programs and efforts.



Figure 1: UNH Wildcat Statue located in front of Whittemore Arena

Innovation: We want to be at the forefront of change and believe that the best way to lead is to learn from our successes and mistakes and continue to grow. We are forward-looking and break new ground in addressing important community and societal needs.

Openness: We encourage the open exchange of information and ideas from all quarters of the university community. We believe that through collaboration and participation, each of us has an important role in determining the direction and well-being of our community.

5.0 Campus Program Elements and Objectives

UNH has adopted an Environmental Health and Safety Mission Statement that works to assure safe and healthful environments for all segments of the campus population, through programs of information and education, review and monitoring, technical consultation, and provision of direct services. OEHS has developed and implemented programs to ensure compliance with applicable state and federal health, safety and environmental regulations, and USNH policies on environmental health and safety.

6.0 Injury and Illness Prevention

6.1 Industrial Hygiene

Industrial hygiene is the art and science of recognition, evaluation, and control of those environmental factors or stresses arising in or from the workplace, which may cause sickness, impaired health and well-being, or significant discomfort and inefficiency among workers or citizens of the community. OEHS performs worksite assessments to determine potential health hazards throughout the many locations associated with UNH and manages the campus Respiratory Protection and Hearing Conservation programs. Technical assistance is provided on issues involving chemical hazards that can contribute to exposure risks (including laboratory exposures), exposures as the result of chemical release incidents, noise, heat, and hazardous building materials. Advice is provided on protective measures that include the development and implementation of corrective controls or the use of personal protective equipment (PPE).

OEHS calibrates and maintains an inventory of thirty-two (32) direct reading/sampling instruments (Table 1).



Figure 2: Quest Wet Bulb Globe Thermometer used by OEHS to monitor weather for health advisories

Table 1 Direct Reading Instruments and Sampling Pumps Maintained by OEHS			
Instrument Make (# devices)	Model	Use Type	Calibration Frequency
Jerome (1)	431-X	Mercury vapor analyzer	Annual factory calibration, operation verified weekly
Sensidyne (5)	Gil-Air 3	Personal air sampler	Prior to and following use
Gillian (8)	BDX	Personal air sampler	Prior to and following use
RAE Systems(1)	MiniRae 2000	Photoionization detector	As-necessary, calibration verified weekly
Industrial Scientific (1)	Ventis MX-4	Multi-gas monitor	As-necessary, calibration verified weekly
Aeroqual (2)	Series 200	Ozone monitor	Annual factory calibration, operation verified weekly
Aeroqual (1)	Series 200	Dust Monitor	Annual factory calibration, operation verified weekly
Allegro Industries (2)	Rotary Vane Sampling Pump	High volume air sampling	Prior to and following use
Simpson (1)	884-2	Sound level meter	Annual factory calibration, checked before use
TSI (1)	P-Trak	Ultrafine particle analyzer	Annual factory calibration, operation verified weekly
TSI (2)	Q-Trak with 966 (3 total) and 982 (2 total) probes	Indoor air quality, air velocity	Annual factory calibration, calibration verified weekly
TSI (1)	9565-A	Air velocity	Annual factory calibration
Quest 3M (1)	QT-32	Heat stress monitor	Annual factory calibration
General (1)	MMD900	Moisture meter	As-necessary, checked before use
Casella (3)	dBadge2	Noise dosimeter	Prior to use
Tramex (1)	Moisture Encounter Plus	Moisture Meter	As-necessary, checked before use

These instruments provide information related to airborne constituents such as lead, asbestos, mold, particulates, and specific airborne chemicals.

OEHS responded to sixty-nine (69) requests from the campus community for industrial hygiene technical services in 2024. Inquiries were related to hazardous building materials, potential exposures to hazardous chemicals, heat, and noise.

Throughout the 2024 calendar year OEHS continued its efforts to evaluate potential hazardous exposures on campus for a variety of departments. These efforts included:

- Exposure monitoring for Isoflurane at the Pet Access Wellness Services clinic in Barton Hall and in the surgical suite at the Rudman Hall Animal Resource Office. Isoflurane is used as an anesthetic during animal surgical procedures.
- Review of engineering processes at Kingsbury Hall for silica/dust exposures. The use of silica sand creates potential risks to faculty, staff, and students during use.
- Exposure monitoring for total particulate, respirable particulate, and crystalline silica in Kingsbury Hall Material Science Lab as part of concrete batching and processing research.
- Reviewed safety data sheets for spray foam insulation as part of Keener Dairy Research Center HVAC upgrades. The spray foam contained several isocyanates that required ventilation and monitoring during application and curing.
- Review of safety data sheets for anti-fouling paint to be used to treat the undersides of marine buoys associated with Chase Ocean Engineering.
- The evaluation of ozone within multiple dorm rooms following ozone treatment for odors.

During the summer months, OEHS monitors the weather to support the UNH Excessive Heat Advisory Program (see UNH On-Line Policy Manual, UNH VD 3.5). A 3M QUESTemp wet-bulb globe thermometer (Figure 2) is placed outside to measure the outdoor heat. When the outdoor temperature exceeds the consensus threshold for heat as established by the American Conference of Governmental Industrial Hygienists, OEHS will issue a heat advisory for the campus. The Heat Advisory contains a prescription of work and rest for those employees, athletes, visitors, and/or guests who may be working outside, and, as necessary, for those working inside. OEHS issued a total of fifteen (15) heat advisories throughout 2024, down from the eighteen (18) advisories that were issues in 2023.

6.1.1 Hazardous Building Materials

Hazardous building materials can be present in several forms throughout UNH campus buildings. Fortunately, the presence of these materials does not constitute a risk for occupants if the materials are maintained in good condition and their condition monitored on a regular basis. To assist in maintaining these materials OEHS oversees the Hazardous Building Materials Operations & Maintenance Manual that incorporates programs to manage the three more commonly associated materials: asbestos; lead; and polychlorinated biphenyls (PCB).

OEHS has formally assessed all campus buildings for the presence of asbestos containing materials (ACM) and lead based paint. The materials that were identified as containing asbestos or lead have been entered into UNH AIM and is printed on work orders to alert Facilities personnel of the materials presence. AIM is an electronic asset management system utilized by UNH

Facilities personnel for work orders and asset maintenance. In addition to the work orders, all employees whose jobs could put them in contact with ACM are required to participate in the annual Asbestos Awareness training. This includes Housekeeping, Facilities Operations, Telecommunications, Facilities Project Management, and Housing. The Asbestos Operations & Maintenance Plan establishes responsibilities for specific operating groups that could encounter ACM as part of routine operations. The plan also outlines inspection procedures and frequencies, emergency procedures to follow in the event of a fiber release, and training requirements. Employees whose daily work routine requires possible contact with ACM, or who have related responsibilities are required to attend 2-hour Asbestos Awareness Training. In 2024, twenty-five (25) employees participated in the 2-hour Asbestos Awareness training. To ensure identified materials are maintained in good condition, OEHS conducts visual inspections of all areas where known ACM are present. The conditions are documented annually, and each inspection record is maintained at OEHS. Copies of all inspections along with any recommendations are forwarded to the respective operating group responsible for the inspected building/area.



Figure 3: Example of flooring material that is known ACM located in the Iddles wing of Parsons Hall

OEHS works closely with Facilities Project Management during projects that require the abatement of lead, asbestos, or PCBs. Work involving abatement requires specific training and experience. To ensure only those qualified firms conduct hazardous building materials activities, OEHS, along with USNH Procurement Services, have approved term contractors for abatement, environmental engineering, industrial hygiene, and project oversight. OEHS works closely with Facilities Project Management during projects that require the abatement of lead, asbestos, or PCBs. Work involving abatement requires specific training and experience. To ensure only those qualified firms conduct hazardous building materials activities, OEHS, along with USNH Procurement Services, have approved term contractors for abatement, environmental engineering, industrial hygiene, and project oversight.

OEHS manages two PCB Monitoring, Maintenance, and Implementation Plans (MMIP) that were established as part of conditional approvals by the United States Environmental Protection Agency (USEPA) for the removal and replacement of windows associated with Stillings Hall and the Field House. Under each conditional approval, UNH is required to monitor locations where PCB contamination remains on an annual basis. The monitoring under each MMIP involves a visual assessment of each window for substrate damage, and the collection of air and wipe samples to evaluate the effectiveness of applied engineering controls.

6.2 Injury Prevention

The effectiveness of a safety program can be assessed in many ways. However, it is typically reviewed from a financial perspective. UNH losses are analyzed by OEHS to evaluate the frequency (number of incidents) and the severity (cost associated with an injury). OEHS, in conjunction with UNH Human Resources (HR) and our Workers Compensation Insurance Carrier, Maine Employer's Mutual Insurance Company (MEMIC) monitors monthly trends and costs and works to focus efforts on addressing those areas where a higher frequency and/or severity of accidents are occurring.

In 2024 UNH reported 174 incidents with 77 being compensable. A summary of the 2024 losses compared to the previous four years is provided in Table 2 below.

Table 2 Incidents and incurred costs by year			
Year	Number of Reported Incidents	Number of Compensable Incidents	Incurred Costs ¹
2024	174	77	\$343,000
2023	228	80	\$570,000
2022	242	85	\$415,000
2021	181	69	\$306,000
2020	171	32	\$170,000
1. Incurred costs are reported as total incurred to date. Actual losses can fluctuate both up and/or down based on the claim, potential additional costs, and settlement.			

As summarized in Table 2, 174 incidents were reported through the online UNH chemical and environmental management system (UNHCEMS®) to the OEHS staff and HR, of which 43 were report-only (meaning no significant injuries or medical treatment was required and therefore *non-compensable*). Of the remaining 131 reported incidents, 59 required basic first aid and 72 required medical treatment. The compensable injuries yielded approximately \$343,000 in incurred costs. The number of incidents dropped approximately 24% when compared to the 228 incidents reported in 2023; costs incurred also decreased approximately 40%. Number of compensable incidents is not a good indicator of incurred costs because costs can vary widely depending on the injury. Figure 4 summarizes UNH claims and monetary losses for the previous fifteen years.

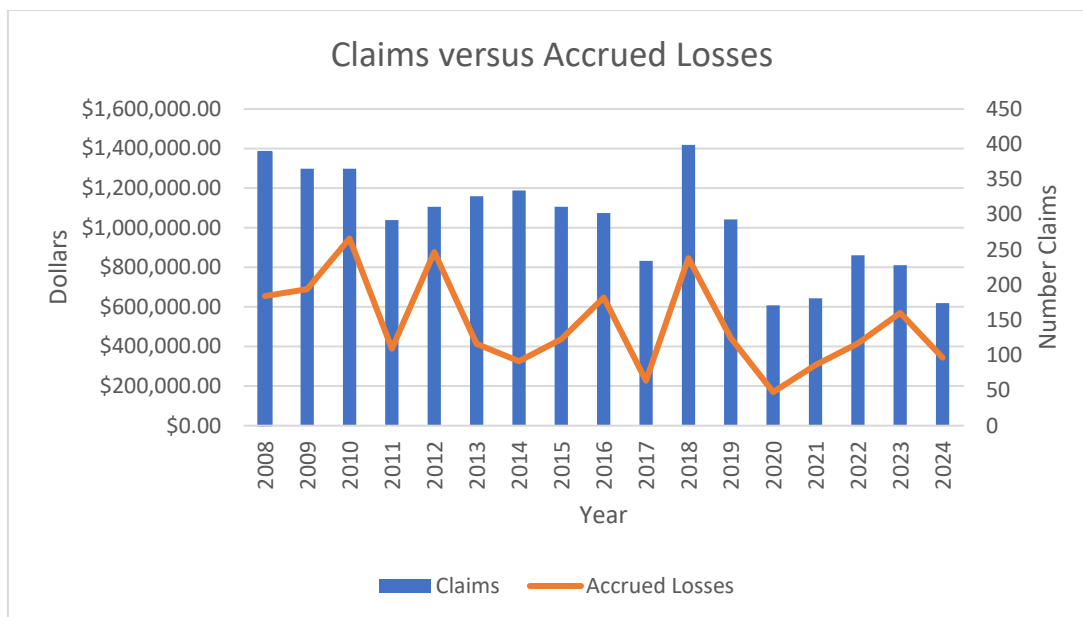


Figure 4: Total workers compensation claims versus losses paid over the last 15 years at UNH.

It must be noted that incurred costs can fluctuate both up and down based on the claim, future costs, and settlement.

A second means to evaluate the effectiveness of an existing safety program is reviewing the experience modification rate (MOD-rate). The MOD-rate is a multiplier provided by the National Council on Compensation Insurance (NCCI) that is applied to an employer's workers compensation insurance premium. An employer with a strong safety record will have a MOD-rate of under 1, reducing the actual cost of insurance while those with weak safety records will have a MOD-rate greater than 1. UNH's MOD-rate in 2024 was reported by NCCI as 0.63 which is higher than 0.59 reported in 2023.

OEHS conducts routine accident investigations to determine the root cause of an accident and develop corrective actions as necessary to prevent a re-occurrence. Many investigations involve a simple telephone call or e-mail requesting information on recommended corrective actions while more frequent or significant accidents involve a more formal site visit, interviews, and assistance from various operating groups. These are followed up with a more formal investigation report. In 2024 OEHS conducted ten (10) formal investigations.

6.3 Indoor Environmental Quality

OEHS investigates indoor environmental quality (IEQ) complaints and concerns filed by campus community members. While most complaints involve thermal comfort, odors, or non-specific symptoms, some are associated with reports of microbiological contamination/growth, specific health-related symptoms related to indoor air, or response to a water intrusion. Indoor Air Quality (IAQ) surveys and due diligence assessments are conducted following routinely practiced industry standards for the investigation of IEQ complaints. OEHS manages the UNH Indoor Air Quality Management Plan and conducts/coordinates evaluations; maintains two direct reading

instruments to monitor basic IEQ parameters, two moisture survey meters to identify damp conditions that can be conducive for microbiological growth, and an ultrafine particle analyzer (Figure 5) that can be used to assess for dusts/particles and determine their source.



Figure 5: TSI Q-Track IAQ Monitor, General Moisture Meter, TSI P-Trak Ultrafine Particulate Counter

In 2024, OEHS responded to one hundred four (104) requests for IEQ services, down from one hundred forty-five (145) in 2023 (Figure 6). Two (2) requests required remediation or corrective actions while OEHS requested assistance from IAQ consultants on three (3) occasions. Remedial efforts were funded ~~partly~~ by the affected departments while the external sampling efforts were funded through the Environmental Health & Safety (OEHS) Mitigation Fund established in 2009. In 2024, OEHS saw a slight decrease in the number of mold concerns in dorms. Of the 104 IAQ complaints, 50 were concerns related to mold in UNH dorms, down from 68 reported in 2023. While most investigations of mold reports did not result in identification of hazardous mold conditions, many were associated with minor mold/mildew growth on windows and walls, the direct result of condensation that forms during the winter months. These areas were cleaned by UNH Housekeeping and students were educated on the importance of keeping their rooms clean while maintaining temperatures and humidity within recommended comfort ranges to reduce formation of condensation and growth of mold/mildew.



Figure 6: Indoor Environmental Quality Requests Received by OEHS from 2012 through 2024

6.4 Occupational Safety

The safety programs at UNH focus efforts on injury prevention through the development and implementation of policies and procedures for the recognition and identification of hazards and the development of corrective actions. OEHS works with campus stakeholders on issues of safety to assist in assuring compliance with applicable regulations, regulatory interpretation, and by providing technical assistance. In 2024, OEHS responded to eighty-five (85) requests for technical assistance on a broad range of safety topics including: walking and working surfaces; respiratory protection; PPE; cranes and hoists, contractor safety; fire safety and prevention; emergency action planning; confined space entry; fall protection; the control of hazardous energy (lockout/tagout); welding and cutting; fuel handling; electrical safety; powered industrial trucks; and Mobile Elevating Work Platforms (MEWP). This is down when compared to the ninety-nine (99) requests in 2023.

OEHS conducted an annual review of each of its thirteen written Occupational Safety Programs in 2024 to address any regulatory changes in the programs and for any operational questions or concerns from impacted campus representatives. The following documents are reviewed and maintained by OEHS Occupational Safety:

- Respiratory Protection Program
- Hearing Conservation Program
- Lockout/Tagout
- Hot Work Permit
- Confined Space Entry
- Hearing Conservation Program
- Mobile Elevating Work Platform
(formerly Aerial Lift Safety Program)
- Powered Industrial Trucks
- ACM Operations and Maintenance Plan
- Fall Protection
- Crane & Hoist Safety Program
- Caulking Management Program
- Hazard Communication Program

6.4.1 Confined Space Entry

The UNH Confined Space Entry Program is designed to outline specific requirements and procedures to allow employees to safely enter and conduct work in spaces that have been identified, as permit required confined spaces. These procedures include training, air monitoring, the use of specific equipment to facilitate non-entry rescue, and the use of a permit entry system. OEHS receives, reviews, and maintains all permits for activities involving entry into UNH confined spaces. Figure 7, below, is an example of a confined space at UNH.

In 2024, OEHS received fifty-one (51) confined space entry permits. Permits are reviewed and if necessary, field verified on campus to ensure personnel are entering following current UNH program requirements. In addition, permits are reviewed with each applicable operating group as part of the annual program review and assessment. OEHS and UNH continue to partner with the Durham Fire Department (DFD) to provide confined space entry rescue services.



Figure 7: Equipment identified as a Permit Required Confined Spaces

OEHS has identified and inventoried 652 confined spaces on the UNH Durham campus. Recent demolition/renovation activities, as well as discoveries on campus have increased the number of spaces from 639 in 2023. These spaces include sewer manholes, tanks, pits, and vaults. The UNH Confined Space Inventory is managed in the Confined Space Inventory Database (CSID) accessed from the UNH OEHS web site. As part of the CSID, trained employees and contractors can access information regarding the hazards of identified spaces, complete, and submit entry permits electronically.

6.4.2 Fall Protection

OSHA requires that any employee exposed to a fall of four (4) feet, or more, be protected by means of protective measures. Fall hazards exist for any employee required to work on, in, or near roof systems, aerial lifts, scissor lifts, scaffolding, unprotected attic spaces, open pits, floor holes, or elevated walkways and platforms. The UNH Fall Protection Program outlines specific controls to be utilized when fall hazards exist. While the OSHA fall protection standards (29 CFR 1926, Subpart M and 29 CFR 1910, Subpart D) specify three methods to protect employees from falls; safety nets, the use of guardrails, and/or personal fall arrest systems; the UNH program recognizes only two, the use of guardrails and personal fall arrest systems. As part of the program OEHS conducts annual documented inspections of approximately 100 full body harnesses and lanyards located on campus that are used as part of a personal fall arrest system to protect employees against falls from elevated surfaces. Employees exposed to fall hazards receive training on the recognition of fall hazards and the use of protective systems.

During 2024 OEHS worked with Facilities Project Management during re-roofing of the Philbrook Dining Hall. The project included limited provisions for fall protection. Following a comprehensive review of the project plans and scope of work OEHS worked with project management and the roofing engineer on modifying the proposed means of fall protection. The project was modified to include the installation of a railing system around the entire perimeter of the roof. This allows free access for Facilities Operations to conduct routine servicing and maintenance activities without the need for personal fall arrest systems. Figure 8 shows an example of a fall protective system installed on Kingsbury Hall.

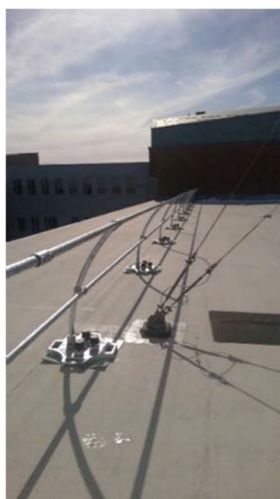


Figure 8: Guardrails installed on the roof of Kingsbury Hall

6.4.3 The Control of Hazardous Energy (Lockout/Tagout)

Lockout/Tagout can be defined as the complete physical isolation of all energy sources associated with a piece of equipment or machinery to ensure an employee conducting servicing or maintenance is not exposed to any hazardous energy sources through the accidental startup of the equipment or machinery or release of stored energy. To achieve this, OSHA has established its Control of Hazardous Energy (Lockout/Tagout Standard) 29 CFR 1910.147. To ensure UNH Compliance with the OSHA standard, the UNH Lockout/Tagout Program outlines the proper shut down and isolation procedures required prior to any servicing or maintenance activities. Employees conducting service or maintenance must identify all hazardous energy sources and once identified, they are shut down and physically isolated by the application of a lock on the isolation device (lockout). In addition, each lock is required to have a tag applied to it (tagout) that clearly specifies not to remove as lockout/tagout taking place. Each applied lock and tag are to be applied by each person conducting servicing or maintenance on each energy source required to be isolated. The UNH Lockout/Tagout program applies to all UNH employees to some degree. The selected Facilities personnel that would be required to shut off equipment and/or machinery and conduct servicing or maintenance activities are considered authorized employees and receive specific training on the program elements. All other employees are considered affected as the work an authorized employee conducts could at any time affect anyone.

6.4.4 Powered Industrial Trucks

The UNH Powered Industrial Truck (PIT) Program outlines the practices and procedures to ensure the safe use and operation of PITs at UNH, formalize the required inspections, and outlines specific training requirements for those required to operate them. PITs are a valuable tool for material handling, but their use is not without risk. The OSHA Powered Industrial Truck standard; 29 CFR 1910.178 outlines specific requirements employers must follow to ensure their safe use. UNH currently has an inventory of thirteen (13) PITs that encompass three of the seven truck classes. They include two class II trucks that are used in Facilities Warehousing (Figure 9) and Chase Ocean Engineering, seven class III powered hand jacks that are used in Facilities Warehousing and Dining Services, and four class V trucks that are used in Facilities Warehousing, College of Engineering & Physical Sciences (CEPS), Campus Recreation, and the Coastal Marine Center. The class of PIT is designated based on their use and fuel source. Nine of the PITs at UNH are battery powered, three are powered by liquefied propane gas (LPG), while one is diesel fuel operated. Each class has specific operational characteristics, fueling/charging requirements, and inspection criteria that must be followed. In addition, training is required to include both formal instructions, practical hands-on training, and is complete when each operator successfully passes an operator evaluation for each PIT they would be required to operate. The PIT program standardizes how each truck is managed including training and inspections.



Figure 9: Typical Powered Industrial Truck in use at UNH

6.4.5 Cranes and Hoists

UNH currently has an inventory of thirty (30) operational cranes and hoists that serve a variety of programs and departments on campus. They include the largest crane, a 10-ton bridge crane in Kingsbury Hall, and smaller cranes and hoists used by Facilities, the Dairy Farm, Jackson Estuarine Laboratory, the Water Treatment Plant, the Olson Manufacturing Center, and the Coastal Marine Center in New Castle New Hampshire. Formal training requirements, inspection procedures, and responsibilities are outlined in the UNH Crane and Hoist Safety program.

6.4.6 Mobile Elevating Platforms (formerly Aerial/Scissor Lifts)

A Mobile Elevating Work Platform (MEWP) can be defined as any vehicle mounted device, vertical, telescoping or articulating, or both, that is used to position personnel. Scissor lifts are

considered a mobile-railed platform that can be raised straight up and down. Regardless of the definition, UNH departments, including Facilities Operations, Athletics, Memorial Union Building, the College of Liberal Arts (COLA), Campus Recreation, and Housing utilize both types of MEWPs for a variety of purposes.

The UNH MEWP Safety Program has several key elements that define responsibilities for those operating groups on campus that utilize them, establishes specific training requirements, and outlines limitations when it comes to non-UNH personnel (such as contractors). One of the significant components of the program is restricting MEWP use to only those trained and qualified UNH operators. A second key component is the establishment of training requirements for operators. Training is divided into two categories, Qualified/Competent Person Training and Restricted Person Training. Those employees that receive operator training and have experience and qualifications to safely utilize MEWPs are considered Qualified/Competent users. This allows them to utilize MEWPs in an unrestricted manner on campus.

Restricted Persons are those that have received operator training however lack any use experience. These employees can utilize MEWPs; however, their use requires oversight by a Qualified/Competent user. By dividing it up into two categories it allows key departments to utilize their own Qualified/Competent users to not only train their own personnel, but to decide when a Restricted Employee can become a Qualified/Competent user.

During 2024 OEHS continued its partnership with the College of Engineering and Physical Sciences to provide training to students as part of their research associated with the Environmental Engineering Program.

6.4.7 Workplace Safety Inspections

OEHS conducts routine inspections of campus locations to evaluate for the presence of hazardous conditions and works with campus groups to develop corrective measures. Inspections are conducted to identify hazards and work with management to develop corrective actions and address observed unsafe behavior practices. By continually observing for both unsafe conditions and unsafe behaviors of employees, efforts can be made to remediate hazards and correct unsafe actions through targeted training.

During 2024 OEHS developed and implemented a formal inspection process for Dining Services. As part of the process each facility is inspected on a regularly scheduled basis, findings are documented with recommendations for corrective actions, forwarded to key Dining management staff, and reviewed. Each inspection report contains loss data for the respective location and for Dining for comparative purposes. During inspections OEHS discussed key safety issues and controls with staff to evaluate training and compliance with developed safety practices and procedures. During the 2024 calendar year Dining Services saw a reduction in reported losses; 2024 yielded 45 incidents down 36% from the 70 reported in 2023. OEHS anticipates continuing to build on our partnership with Dining during the 2025 calendar year.

6.4.8 Hearing Conservation

Exposure to elevated noise levels that exceed exposure thresholds can lead to a temporary or permanent threshold shift that can result in noise induced hearing loss. OSHA has established the Occupational Noise Standard, 29 CFR 1910.95, which requires employers to develop and implement a Hearing Conservation Program should it have employees that exceed the established action level of 85 decibels as averaged over the course of an 8-hour day. Since there are areas/jobs at UNH where noise levels can exceed not only the Action Level, but the permissible exposure limit (PEL) of 90 decibels, OEHS manages the campus Hearing Conservation Program. For those impacted employees the program requires they receive training on the components of the program, the OSHA Standard, effects of noise exposure, and the appropriate use of hearing protection. In addition, each employee included in the Hearing Conservation Program is required to participate in baseline and annual audiometric testing. This testing is coordinated through the UNH College of Health and Human Services and is conducted at Hewitt Hall while training is conducted by OEHS. Currently Grounds and Events are participants in the Hearing Conservation Program.

During 2024 OEHS initiated a project to evaluate all building mechanical spaces for noise. A sound level meter was used to measure and document noise levels throughout each space. The data was reviewed to determine the need for any exposure monitoring and hearing protection in these spaces. While some locations did show specific areas where noise levels exceeded the OSHA Action Level of 85 dBA and the OSHA PEL of 90 dBA, the duration of work employees would undertake in these areas would not warrant the need to inclusion in the Hearing Conservation Program or the need for hearing protection.

6.4.9 Respiratory Protection

Use of respirators at UNH is governed by a comprehensive OSHA Standard, 29 CFR 1910.134 Respiratory Protection which outlines specific requirements that must be met prior to and during use. OEHS manages the campus Respiratory Protection Program to ensure employees are properly protected against potential airborne contaminants as well as UNH's compliance with the OSHA standard. A respirator acts as a barrier preventing hazardous airborne contaminants from entering the body through the respiratory system. Contaminants can be physical, chemical, or biological in nature. For a respirator to be effective, it must be used following strict guidelines and procedures to ensure proper selection, use, care, and maintenance. In addition, all wearers of respiratory protection are required to participate in the UNH Medical Surveillance program and be fit-tested annually. The fit test is the procedure where the employee dons the respirator they would be required to use and is challenged with a known agent. Should the employee detect the challenge agent, the respirator is not approved for use. Only those respirators that achieve an acceptable fit will be worn by employees. OEHS conducts training for a variety of departments that are covered by the respiratory protection program. These include Facilities Operations, Health and Wellness, the College of Engineering and Physical Sciences, and the New Hampshire Veterinary Diagnostic Laboratory.

In 2024, OEHS continued to provide support for various academic programs within the College of Health and Human Services. In 2024 an additional 25 personnel participated in the medical surveillance program with 38 UNH Personnel receiving fit tests for respirator use.

6.4.10 Hazard Communication

The use of hazardous chemicals in the workplace is highly regulated to ensure those working with chemical substances do so in a safe manner. Using hazardous chemicals can place UNH employees and students at risk of exposures that can lead to physical injuries and/or illnesses. One of the programs developed and managed by OEHS is the Hazard Communication Program. This program is mandated by the OSHA Hazard Communication Standard, 29 CFR 1910.1200 and the State of New Hampshire Department of Labor Right to Know Law, Title XXIII, Chapter 277-A, Toxic and Hazardous Substances.

The Hazard Communication Program is designed to provide information to those who use or those who could be potentially exposed to chemical substances. The UNH Hazard Communication Program prescribes procedures for appropriate labeling of chemical containers, maintaining a comprehensive inventory of chemical materials at UNH, and ensuring that corresponding Safety Data Sheets (SDSs) are readily available for inventoried materials. In addition, training is provided on the provisions of the UNH Hazard Communication Program for all employees working with regulated chemicals. Hazard communication training was completed by 879 individuals in 2024. Facilities Division employees receive Hazard Communication training during their OEHS Orientation while others receive it while participating in laboratory safety programs.

UNH manages its chemical inventory and maintains approximately 20,000 SDSs electronically in UNHCEMS®. OEHS conducts an annual chemical inventory and is continually updating its compilation of SDSs to ensure the most up to date and accurate information is available.

6.4.11 Hot Work/Welding Safety

OEHS continues its advisory and administrative role for the Hot Work Permit Program. This program is designed to require those personnel who are required to perform welding, torch cutting, or any other heat and spark producing activities outside a designated hot work area to complete a Hot Work Permit (Figure 10). The program offers two options for hot work:

Option 1 - Those conducting hot work can opt to complete a single shift permit, which authorizes hot work for the single date specified on the permit. Completed by the UNH Facilities Project Manager and/or the Competent Hot Work Supervisor, the permit is forwarded to OEHS prior to the commencement of activities.

Option 2 - The second option available is to request a blanket permit. A blanket permit can be submitted to OEHS and will be reviewed on site with the appropriate UNH and/or contractor personnel. Once reviewed, the blanket permit is signed and approved. The blanket permit can be used for a time not to exceed 14 calendar days.

In 2024, OEHS received eighty-nine (89) single shift hot work permits and reviewed two (2) blanket permit requests that were subsequently approved.

The image displays two sample permit request forms from the University of New Hampshire Office of Environmental Health and Safety. The left form is a 'Confined Space Entry Permit' and the right form is a 'Hot Work Permit'. Both forms are detailed, multi-section documents with various fields for information such as permit type, location, date, time, and specific safety measures. They include checkboxes for different types of hazards and required safety equipment, as well as sections for signatures and dates of various personnel involved in the permit process.

Figure 10: Sample Confined Space and Hot Work Permit Request forms

6.4.12 Construction Safety

OEHS provides technical guidance to UNH project managers on environmental health and safety concerns during construction, demolition, and renovation projects. Services include minor technical inquiries, pre-construction plan review, and pre-demolition hazardous building materials abatement planning. In 2024, staff from all disciplines in OEHS participated in projects associated with Spaulding Hall, Huddleston Hall, Hetzel Hall, New Hampshire Hall, the Field House, University of New Hampshire at Manchester (UNH-M); and exterior locations involving soil management and the Garity Pit location.

6.4.13 Occupational Safety Committee

The UNH Occupational Safety Committee assists with setting forth health and safety policies and programs that are adopted and implemented within the affected departments. The Occupational Safety Committee is a joint labor-management committee and is a vehicle through which the campus community can discuss safety concerns, disseminate information about programs and services from OEHS, and develop initiatives for future health and safety efforts. The Occupational Safety Committee incorporates representation from Research Integrity Services, Housing, Campus Recreation, Athletics, Information Technology, Hospitality Services, Health & Wellness, Human Resources, Campus Stewardship, University Libraries, Memorial Union Building, College of Liberal Arts, and College of Life Sciences and Agriculture. OEHS coordinates and schedules the quarterly meetings, develops meeting agendas, and records and generates meeting minutes.

6.5 Safety Training and Education

Safety training is routinely performed and/or coordinated for those affected faculty, staff, and students on a variety of topics that include Hazard Communication, PPE, Respiratory Protection, Hearing Conservation, Control of Hazardous Energy (Lockout/Tagout), Confined Space Entry, Fall Protection, Asbestos Awareness, Material Handling, and Ergonomics. The responsibility for ensuring that affected staff receive the appropriate training falls under each individual department. OEHS offers training services that are pre-arranged with the affected departments.

Throughout 2024, OEHS continued its efforts to promote training to targeted areas where increased losses were occurring and to ensure compliance with regulatory training requirements. As part of their annual Associates Day, OEHS continued its partnership with Hospitality Services to address hazards and their controls associated with slips, trips, and falls, ergonomics/back/lifting safety, and cuts and burns. OEHS continued to provide training for the UNH Facilities Division and Housing by targeting specific areas that affect their operations that included the two-hour asbestos awareness training and the Facilities OEHS Orientation. OEHS continued its partnership with Housekeeping to provide them with the annual asbestos awareness training. Finally, OEHS provided the New Hampshire Agricultural Experimental Station (NHAES), part of COLSA, with a specific safety orientation catered to their farm operations.

In 2024 7,571 employees and/or students participated in various instructor led and on-line OEHS training. Training was conducted on a variety of OEHS topics that include, but are not limited to Fall Protection, Confined Space Entry, Lockout/Tagout, Respiratory Protection, Bloodborne Pathogens, Radiation Safety, Laboratory Safety, Hazardous Waste, and Oil Spill Response.

During 2024 OEHS developed an on-line Dining Safety Orientation training for student employees. This training was designed to educate student employees on the importance of working safely in a food service environment and was focused on key areas of losses associated with Dining Services. These areas include hazard communication, cuts and burns, slips, trips, and falls, and back/lifting safety. Since its implementation during the fall semester 78 student employees have completed the training.

6.6 Ergonomics Programs

OEHS promotes its proactive approach to ergonomics by providing guidance to the campus community on ergonomic-related risks to reduce the number of claims involving musculoskeletal disorders associated with poor workstation design and manual material handling.

In 2024, OEHS conducted twenty-two (22) workstation evaluations in 2024, each consisting of the following:

- Reviewing the employee's workstation.
- Discussing work processes and symptoms they may be experiencing.
- Adjusting and/or modifying the workstation; and
- Discussing with them proper body positioning.

Each assessment is followed by a formal report that not only summarizes our observations and modifications but includes additional recommendations to further reduce ergonomic risk factors. Simple modifications may include adjusting the employee's chair height, repositioning the keyboard to an existing adjustable tray, or raising the monitor utilizing materials readily at hand such as books or reams of paper. More complex recommendations may include replacement of existing keyboards and mouse options, re-design of work processes to reduce repetitive motions or replacement of desks and chairs. Table 3 and Figure 11 summarize the ergonomic losses dating back ten years.

UNH experienced zero (0) injuries associated with computer workstations in 2024. In addition, UNH experienced thirteen (13) injuries associated with manual handling and lifting resulting in approximately \$79,000 in losses.

Table 3 UNH Losses (Claims) and Incurred Costs from Ergonomic- Related Injuries							
Year	2018	2019	2020	2021	2022	2023	2024
Claims	9	18	19	20	25	14	13
Incurred Costs	\$42,000	\$61,800	\$29,500	\$135,000	\$69,800	\$68,000	\$79,000

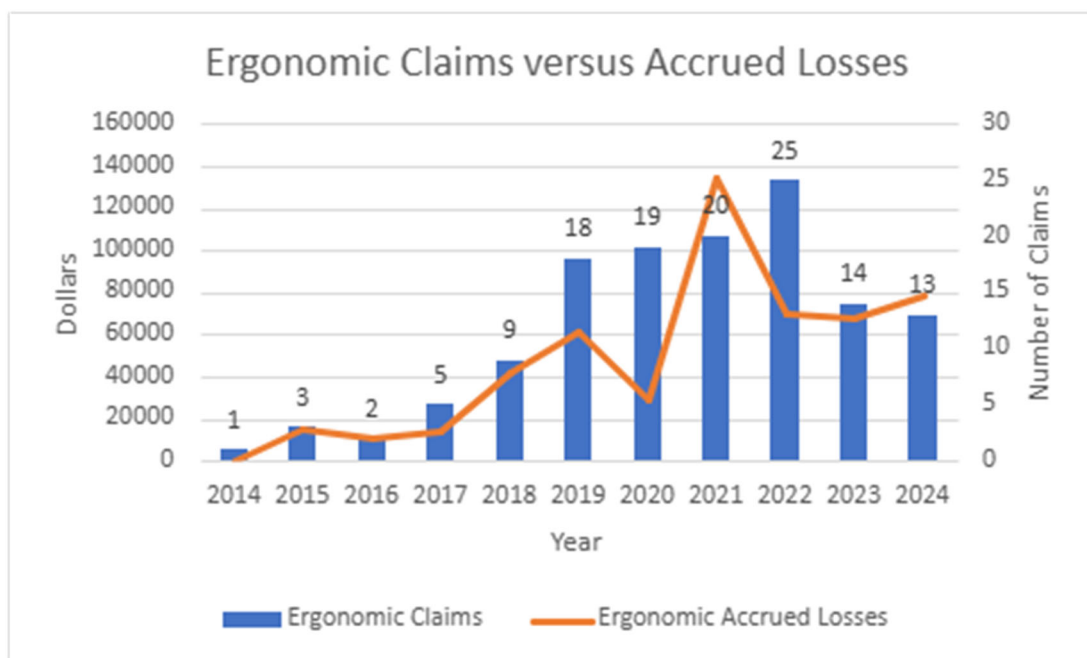


Figure 11: Ergonomic Claims from 2014 through 2024 and accrued losses by year

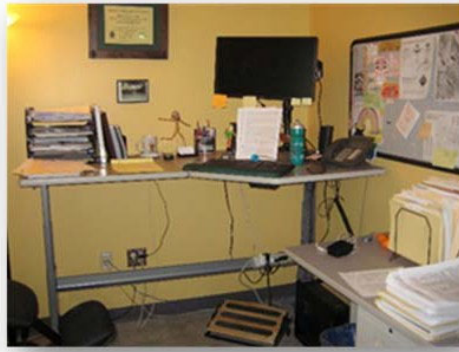


Figure 12: Example of a type of Sit-to-Stand workstation at UNH

6.7 Occupational Health Medicine

OEHS provides guidance to affected departments on medical surveillance requirements for faculty, staff, and students as required by state or federal regulations or as indicated by best management practices. Medical surveillance programs are established for respiratory protection, hearing conservation, asbestos, bloodborne pathogens and animal handlers. The management of the Animal Handlers Medical Surveillance Program and participant follow up is now under the responsibility of Research Integrity Services.

There are currently 708 faculty, staff, students, and visitors participating in medical surveillance programs at UNH. Figure 13 shows the number of staff enrolled in medical surveillance programs for the previous five years.

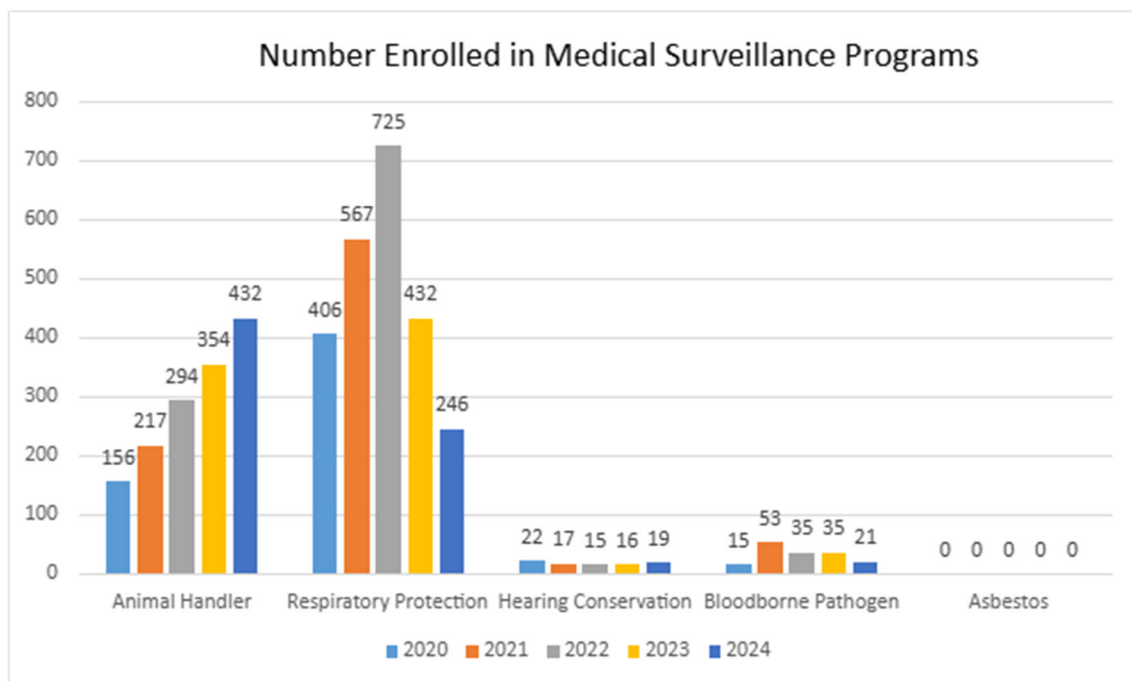


Figure 13: Number enrolled in Medical Surveillance programs from 2020 through 2024

7.0 Diving Safety

Scientific diving is defined by OSHA regulations as diving performed solely as a necessary part of a scientific, research, or educational activity by employees whose sole purpose for diving is to perform scientific research tasks. UNH is exempt from the regulations that govern commercial diving activities provided its program is defined as scientific diving and which is under the direction and control of a diving safety program containing at least the following elements:

- A diving safety manual with procedures covering all diving operations specific to the program;
- procedures for emergency care, re-compression and evacuation;
- criteria for diver training and certification; and
- a diving safety officer.

The Diving Control Safety Board (with the majority of its members being active scientific divers) which shall, at a minimum, have the authority to: approve and monitor diving projects; review and revise the diving safety manual; assure compliance with the manual; certify the depths to which a diver has been trained; take disciplinary action for unsafe practices; and assure adherence to the buddy system (a diver is accompanied by and is in continuous contact with another diver in the water) for Self-Contained Underwater Breathing Apparatus (SCUBA) diving. UNH has implemented both elements and is in compliance with this exemption.

8.0 Disaster and Emergency Preparedness

OEHS reviews and updates Disaster and Emergency Response plans required by the United States Environmental Protection Agency (US EPA) for the Campus. OEHS is responsible for maintaining the Integrated Contingency Plan (ICP), Spill Prevention Control and Countermeasure Plans (SPCC) (40 CFR Part 112) and reporting to US EPA for Emergency Planning and Community Right to Know Act (EPCRA) Superfund Amendments and Reauthorization Act Title III (SARA Title III) and National Pollution Discharge Elimination Systems (NPDES) Permitting.

OEHS at UNH manages spill prevention plans for the following facilities:

- UNH Durham – Integrated Contingency Plan with SPCC
- Combined Heat Plant, Durham Campus – SPCC
- Rochester Natural Gas Facility – SPCC
- Durham Water Treatment Plant - SPCC

OEHS at UNH files and manages EPCRA Tier II reporting for the following facilities:

- UNH Durham
- Shoals Marine Laboratory – Appledore Island Maine
- Rochester Natural Gas Facility- Rochester NH
- UNH Manchester (annual review – but no need to file to date)

Reporting and plan maintenance for each is described in greater detail in the following sections.

8.1 Integrated Contingency Plan

The US EPA National Response Team passed guidance in 1996 allowing facilities to prepare an emergency response plan (the ‘one plan’) that consolidates the multitude of response plans required by several federal agencies including: the US EPA; OSHA; the Department of Transportation (DOT); the Mineral Management Service; the United States Coast Guard; and the Research and Special Programs Administration.

UNH originally drafted the ICP for the Durham campus in 2009 and continues necessary revisions to the campus ICP as needed or, at a minimum an internal review is conducted on an annual basis. The current plan is dated and stamped by a licensed Professional Engineer (PE) and was last formally updated in April 2024. This plan requires a formal review and update to be approved by a licensed PE every 5 years, or earlier if conditions change at the Facility that will materially affect the plan.

The intent of the UNH ICP is to establish the necessary procedures and equipment required to prevent and to minimize hazards to public health, safety, or welfare, or to the environment, from fires, explosions, spills or any other unplanned sudden or non-sudden release of hazardous materials to air, soil, surface water, or groundwater. The plan is also designed to prevent spills or releases of hazardous substances that violate applicable water quality standards, cause a sheen upon or discoloration of the surface waters, or cause a sludge or emulsion to be deposited beneath the surface of the water or upon adjoining shorelines.

This plan contains three main sections: General Information, Spill/Release Response Procedures, and Spill/Release Prevention.

- Section I – General Information describes UNH’s facilities and the administration of this plan, including procedures for the distribution, periodic review, and amendment of the plan.
- Section II – Fire, Explosion, or Spill/Release Emergency Response Procedures identifies and establishes the response and notification procedures to be used in the event of a spill/release, including steps to be taken when a spill/release is discovered; how to report a spill/release; guidance on mitigation and cleanup of a spill/release and disposal of related waste; and a description of spill/release response equipment maintained by UNH.

- Section III - Fire, Explosion, or Spill/Release Prevention identifies and establishes policies and procedures to be implemented with the goal of reducing the potential of a spill/release, including: a detailed description of areas of the facility where oil, petroleum products and hazardous materials and wastes are used, stored and generated; the associated containment systems; a description of the potential environmental receptors that may be affected; procedures for inspecting storage areas or equipment containing oil or hazardous waste; delivery/storage procedures; and a discussion and assessment of the potential spill/release scenarios.

The areas of the University of New Hampshire property that are covered by the ICP include:

- Durham campus;
- UNH Central Hazardous Waste Accumulation Area (CHWAA);
- Satellite Accumulation Areas in laboratories and research facilities throughout campus;
- UNH Facilities including the Heating Plant and shops;
- Transportation Garage;
- All other perimeter farms in Durham with the contiguous property boundaries of UNH Durham campus;
- Residential housing for college students and employees (single-family residences are exempt when oil is used exclusively for on premise heating); commercial properties owned or partially owned by the UNH, and situated contiguous to the main campus in Durham; and
- Other miscellaneous properties owned by the University of New Hampshire, with property boundaries contiguous to the Durham campus.

Due to their limited onsite storage of regulated materials, the Shoals Marine Laboratory (Appledore Island, Maine), Coastal Marine Laboratory (New Castle, New Hampshire), Burley-Demeritt Farm (Lee, New Hampshire), Kingman Farm (Madbury, New Hampshire) and UNH-M do not have formal SPCC or ICP plans. Although the law does not require formal plans for fuel or hazardous materials spill responses at these locations, OEHS continues to monitor petroleum and hazardous materials storage and manages them as a best practice in accordance with US EPA and NHDES regulations.

8.2 Spill Prevention Control and Countermeasure (SPCC) Planning

The priority of the US EPA Emergency Management Program is to prevent, prepare for, and respond to oil spills that occur in and around inland waters of the United States. US EPA is the lead federal response agency for oil spills occurring in inland waters, and the United States Coast Guard is the lead response agency for spills in coastal waters and deep-water ports. The SPCC rule provides requirements for oil spill prevention, preparedness, and response to prevent oil discharges to navigable waters and adjoining shorelines. The rule (40 CFR Part 112) requires facilities that meet specific petroleum storage quantities to prepare, amend, and implement SPCC Plans.

OEHS provides oversight and training related to spill prevention control and counter measures plans developed for the UNH Durham Campus Central Heating Plant, the Durham-UNH Water Treatment Plant, and the Landfill Gas Processing Facility in Rochester New Hampshire.

The SPCC plan for the Central Heating Plant was last certified in December 2019, however due to changes to fuel oil tanks on-site was updated in 2023. The SPCC plan for the Water Treatment Plant was last certified in June 2020 (due for update 2025). The Landfill Gas Processing Facility in Rochester New Hampshire has an SPCC plan last certified in August 2019. EMCOR is currently working with an Engineering firm to update their existing SPCC Plan. There have been no changes in oil storage or types at the Rochester Facility therefore SPCC updates will be minor.

In place of an SPCC for the Durham Campus, an ICP has been developed and maintained for UNH as discussed in section 8.1 above. The completion of the certified ICP meets the US EPA requirement for a spill prevention plan (40 CFR Part 112)

UNH Facilities staff conduct monthly inspections of 55 aboveground oil storage tanks (ASTs) on campus and 8 registered transformers, with an additional 90 transformer inspections occurring annually, as conducted by the UNH Energy office. There are several factors determining which equipment is inspected and at what frequency and is in part defined by the facility ICP, SPCC and or NHDES regulations.

OEHS worked with Facilities in 2024 to remove 700-gallons of fuel oil through the removal of 3 above ground storage tanks by replacing the systems with either natural gas, propane or taking them offline. OEHS continues to work with other departments at UNH to decrease use and storage of fuel oil and diesel on campus.

Per US EPA SPCC regulations (as detailed in the ICP), OEHS conducted in-person training for 273 UNH staff and contractors have received an awareness level for prevention of oil discharges and reporting and response procedures. Thirteen (13) personnel were identified as oil handling personnel in 2024 and received training for the operation and maintenance of equipment to prevent oil discharges; discharge procedure protocols; applicable pollution control laws, rules and regulations; general facility operations; and the contents of the various facility ICP and SPCC Plans.

OEHS continues to monitor total oil storage at Shoals Marine Laboratory. Since the oil storage reduction of 2015, Shoals Marine Laboratory staff have continued to reduce and minimize oil use and storage at the facility. This continued approach of overall reductions in oil storage and use on the Island means a SPCC plan is no longer required for the Shoals Marine Laboratory, as it does not meet the de-minimis threshold planning quantity of 1,320-gallons of above ground petroleum storage, in aggregate containers of greater than 55-gallons each. Current petroleum storage on the Island is now 1,256-gallons. To maintain best practices, OEHS will maintain oil spill response procedures in the Hazardous Materials Emergency Management Plan for Shoals Marine Laboratory and provide annual training to the Shoals Marine Laboratory staff for oil spill prevention and response.

8.2.1 Oil Spill Response

There were no reported releases of oil or hazardous materials to the environment for the UNH Campus in 2024. However, OEHS did respond to 2 small non-reportable releases on campus. Releases were related to failed hydraulic equipment: a high-pressure unit used in research; and an elevator scavenger system failure. Neither of the releases impacted human health or the environment and remained contained within the confines of the workspace.

OEHS has begun working with academic and research departments across campus to identify oil containing equipment, such as high-pressure hydraulic devices, and provide spill prevention training and spill response kits to staff using these types of equipment not otherwise covered by Spill Prevention Regulations. Near the end of 2024, OEHS purchased 7 oil spill kits to deploy to the Department of Chemical Engineering and Physical Sciences where small quantities of oils and greases are handled. CEPS faculty, staff and students will be trained in oil spill response while CEPS Technical Service Center will be responsible for maintaining the spill equipment, including regular spill kit inspections and re-supplying once materials are used.

8.3 Emergency Planning and Community Right-to-Know

The Emergency Planning and Community Right-to-Know Act (EPCRA), also known as SARA Title III, is a federal statute aimed at improving community access to information about chemical hazards and enhancing emergency response planning by State and local governments. EPCRA mandates the establishment of State Emergency Response Committees (SERCs) to coordinate emergency response activities and appoint Local Emergency Planning Committees (LEPCs). These committees work collaboratively to enhance emergency response and preparedness capabilities particularly at the community level.

Under EPCRA, Tier II reports are submitted annually by March 1 to provide information on hazardous chemicals stored at facilities. The Environmental Compliance Manager within OEHS participates in annual briefings held in New Hampshire and Maine alongside USEPA Region 1 representatives to stay informed about reporting guidelines and regulatory updates.

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UNH Compliance with EPCRA

In March 2024, OEHS submitted Tier II reports for reporting year 2023 (RY2023) to regulatory agencies.

UNH maintains threshold planning quantities of extremely hazardous substances and chemicals exceeding 10,000 pounds at the following locations:

- UNH Durham campus
- Shoals Marine Laboratory (SML) on Appledore Island, Maine
- Landfill Gas Processing Facility in Rochester, New Hampshire

OEHS submitted Tier II Reports for reporting year 2023 (RY2023) to regulatory agencies in March 2024.

UNH Durham Campus

In RY2023 (submitted March 2024), OEHS reported 15 chemicals or mixtures exceeding the threshold planning quantities to the SERC and LEPC. It is anticipated that the March 2025 report for RY2024 will reflect similar quantities of hazardous materials, with the exception of Chloroform.

Shoals Marine Laboratory

Sulfuric acid and lead, typically found in large batteries used in the solar array, are the primary substances reportable under EPCRA for Shoals Marine Laboratory. Any changes to the solar array systems in 2024 may result in adjustments to the reported quantities for RY2024.

Historical Reporting Summary

Table 10 below provides a summary of Tier II reporting for the UNH Durham campus from 2018 through 2024. Table 10 EPCRA Tier II Chemicals reported for UNH Durham Campus for Reporting Years 2020 through 2024					
Chemical	RY2020	RY2021	RY2022	RY2023	*RY2024
<i>Ammonia</i>	2,044	2,039	1889	1,889	1,851
<i>Chloroform</i>	973	994	994	994	1,259
<i>Diesel</i>	35,013	35,013	35,013	35,013	35,013
<i>Formaldehyde</i>	350**	326	169	169	169
<i>FR3 (transformer fluid)</i>	138,600	138,600	128,576	128,576	128,576
<i>Fuel Oil #2</i>	521,944	521,944	498,934	498,934	498,934
<i>Hydraulic Oil (elevators)</i>	88,006	88,006	86,566	86,566	86,566
<i>Mineral Oil (transformers)</i>	64,284	64,284	87,346	87,346	87,346
<i>Motor Oil</i>	NR	NR	13,116	13,116	13,116
<i>PCH-180 (Inorganic Aluminum Salt)</i>	52,542	60,528	60,528	60,528	60,528
<i>Propane</i>	104,011	104,030	112,448	112,448	112,448
<i>R-TEMP (transformer fluid)</i>	42,741	42,741	44,598	44,598	44,598
<i>Sand</i>	100,000	100,000	100,000	100,000	100,000
<i>Salt</i>	607,350	607,350	607,350	607,350	607,350
<i>Sodium Hydroxide</i>	130,683	104,788	36,504	36,504	36,504
<i>Sodium Hypochlorite</i>	25,195	11,133	10,068	10,068	10,068
<i>Sulfuric Acid</i>	2,393	2,293	2,132	2,132	3,022

<i>Sulfuric Acid (Batteries)*</i>	820	820	820	820	820
NR Not Reported, did not meet threshold planning criteria All quantities reported in pounds *RY2024 data is estimated.					

8.4 Ammonia

In 2022 UNH began the construction of a new and upgraded ice rink. Although the system still utilizes ammonia for refrigeration, the amount of ammonia required in the system decreased. In addition, upgrades to the mechanical and alarm systems have enhanced the overall safety of the ammonia refrigeration system. In 2019 the USEPA began outreach about their Compliance Assurance and Enforcement Focus to improve safety at facilities with small ammonia refrigeration systems (between 1,000 and 10,000-pounds). The University system stores quantities of ammonia within this threshold. The USEPA campaign was initiated to ensure facilities with ammonia, which is listed as an Extremely Hazardous Substance, are complying with the General Duty Clause and Section 112 of the Clean Air Act, to reduce the risk of chemical accidents. Under the General Duty Clause, owners and operators of stationary sources producing, processing, handling, or storing extremely hazardous substances have a general duty to:

1. Identify Hazards that may result for accidental releases of such substances using appropriate hazard assessment techniques (commonly referred to as a Process Hazard Analysis);
2. Design and maintain a safe facility, taking such steps as are necessary to prevent releases (Mechanical Integrity and Inspection Program; and
3. Minimize the consequences of accidental releases that do occur (Emergency Management and Response).

To ensure UNH met these requirements, the OEHS office has worked closely with Facilities Project Management, Asset Management, Facilities Management, Emergency Management and others to be sure we are meeting the requirements of the General Duty Clause.

The new ammonia system went online in August 2022. A Process Hazard Analysis has been conducted for the ammonia refrigeration plant along with a Mechanical Integrity Plan. OEHS will continue to work with the facilities and project management to assist with safe operation and regulatory guidelines interpretation.

8.4.1 Ammonia Releases

On February 9, 2024, a failure of a site glass component within the ammonia mechanical plant at the Whittemore Center failed resulting in the release of approximately 140 pounds of anhydrous ammonia to the mechanical room. The Durham Fire Department responded to alarms and enlisted support from area fire departments to assist with site response and control. Durham Fire called in support from the Seacoast Tactical Response Team to enter the mechanical room and isolate the leaking component. This effort was supported by Environmental Health & Safety

personnel responsible for Environmental Compliance and Occupational Safety as well as Facilities staff Ammonia Plant Operators. Immediately following the event and control of the release, UNH OEHS verbally notified the National Response Center (Case ID 1391212), the US EPA Region 1, New Hampshire State Police Spill Hotline, and the New Hampshire Department of Environmental Services. Additionally, per USEPA regulations, the release was reported in writing to the Local Emergency Planning Committee for the Town of Durham, and the State of New Hampshire Emergency Planning Committee.

9.0 Environmental Monitoring

9.1 Air Quality

9.1.1 Title V Air Permit

The New Hampshire Department of Environmental Services, Air Resource Division (NHDES) issued a final Title V Operating Permit (Facility #3301700009) on September 16, 2024 to UNH, in accordance with the New Hampshire Code of Administrative Rules Env-A 100 et seq., New Hampshire rules Governing the Control of Air Pollution. NHDES issued the permit because the Region 1 office of the United States Environmental Protection Agency (USEPA) completed a final review of the proposed Title V Operating Permit and did not object to its issuance.

The NHDES issued Temporary Permit (TP-0215) for the construction of a biomass boiler system at the Thompson School of Applied Science on March 20, 2018. UNH submitted a request to NHDES on July 29, 2019 for a minor modification to its Title V Operating Permit TV-0010 to include all of the permit terms and conditions related to the Thompson School District Biomass Boiler System (EU26) from Temporary Permit TP-0215. On January 7, 2020, NHDES issued a minor modification to UNH's Title V Operating Permit TV-0010 to include all permit terms and conditions from UNH's Temporary Permit TP-0215.

UNH's current Title V and Temporary permits contain specific conditions that the campus must adhere to, including an annual compliance certification report. UNH filed all periodic reports on a timely basis in 2023.

9.1.2 Air Toxics

An Air Toxics Control Program for the State of New Hampshire was established in 1987 to help protect the health of New Hampshire residents and preserve the environment. This program, together with the US EPA program to control hazardous air pollutant emissions as set forth in Section 112 of the 1990 Clean Air Act Amendments (CAAAAs), is designed to reduce the emissions and ambient air impacts of a number of toxic air pollutants likely to be emitted by businesses and industry in the state. Title III of the CAAAs identified 188 hazardous air pollutants (HAPs) that are likely to have the greatest impact on ambient air quality and human health on a national level. The list of HAPs regulated by EPA is published in Section 112 of the CAAAs.

The NHDES Air Toxics Control Program regulates HAP emissions, as well as over 800 regulated toxic air pollutants (RTAPs), which have a health-based risk to humans. The aim of the regulatory

program is to protect public health and the environment by establishing ambient air limits (AALs) and requiring businesses in the state to reduce their emissions of any of the RTAPs, such that they do not impact the downwind air quality at levels that may exceed the established AALs. The list of RTAPs, published in NH Code of Administrative Rules Chapter Env-A 1400 Regulated Toxic Air Pollutants includes:

(1) compounds listed as HAPs by US EPA; (2) chemical substances for which a threshold limit value has been established by the American Conference of Governmental Industrial Hygienists (ACGIH); and (3) compounds not otherwise included that are regulated by OSHA. The AALs are reviewed and updated every year as new scientific data on toxicity becomes available.

In May 2022, OEHS updated the University of New Hampshire's air toxics compliance demonstration required under New Hampshire Air Regulation, Chapter Env-A 1400 that was initially prepared in December 2000 and subsequently updated in September 2003, March 2007, February 2009, October 2010, March 2011, April 2013, July 2013, January 2015, February 2016, March 2017, June 2017, March 2018, July 2019, and July 2020.

UNH's compliance demonstration is for the Durham campus, Manchester campus, Law School (Concord) and the Landfill Gas Processing Facility located in Rochester. As part of this updated compliance demonstration, the following activities were carried out:

- As of 2020, UNH Printing Services no longer used any chemicals in their printing operations. OEHS confirmed that no RTAP containing materials were used in UNH's printing services in 2024.
- Reviewed and updated emissions from the combustion of Landfill Gas (LFG) at the Landfill Gas to Energy (LGTE) facility.
- Reviewed and updated compliance demonstration for cooling tower RTAP emissions.
- Reviewed SDS and determined compliance for degreasing materials used at the Heating Plant and vehicle maintenance shop.
- Reviewed activities at the Paul Creative Arts Center (PCAC) and Morse Hall 145 paint booths.
- Reviewed existing activities identified in UNH's previous compliance demonstration to identify any significant changes to operations and/or equipment.

Upon completion of the review, the results indicate that UNH is in compliance with the ambient air limits listed in Chapter 1400 based on uncontrolled emissions and that a permit for controlling RTAP emissions is not required.

9.1.3 Refrigerant Management Program

The purpose of UNH's Refrigerant Management Program (RMP) is:

- Maximize the recycling of ozone depleting substances (ODS) and minimize the release of ODS to the ambient air from the servicing, repairing, maintaining, and disposing of refrigeration appliances on its Durham, Manchester, and Concord campuses;
- Utilize certified technicians for the servicing, repairing, maintaining, and disposing of refrigeration appliances on its Durham, Manchester, and Concord campuses;
- Maintain proper records of refrigerant consumption, technician training, and recycling and recovery equipment certification;
- Ensure proper repairs are made for units with significant leak rates; and Ensure UNH is in full compliance with Section 608 of the Clean Air Act (CAA) and the requirements of 40 CFR Part 82, Subpart F.

To achieve the stated objectives above, UNH requires all employees and contractors whose job duties require the handling, ordering, repairing, servicing, maintaining, or disposing of refrigerant or refrigeration appliances to review and comply with this written program.

In March 2022, the subcontractor agreement form was revised to ensure compliance more clearly with all applicable refrigerant handling regulations. The new process includes completion of a signed agreement between the receiving company and the UNH facilities department and applies to refrigerant containing items being sent offsite for disposal.

Annual updates to the RMP in 2024 included updates to inventory of refrigerant and recycling equipment, certified technicians, and HVAC vendors. UNH is currently in compliance with Section 608 of the Clean Air Act (CAA) and the requirements of 40 CFR Part, 82, Subpart F – Recycling and Emissions Reduction.

9.2 Impacted Soils Management – Urban Fill

The Office of Environmental Health and Safety (OEHS) continued its support of the Facilities and Planning Division in managing Historic Fill and marginally impacted soils containing hazardous materials across campus. This effort included updates to the existing Soil Management Plan to address evolving needs. Throughout 2024, OEHS monitored subsurface soil conditions and reviewed regulatory guidelines concerning soil background levels and associated risks to ensure compliance and safety.

Historic Fill has been identified across campus, particularly in areas where construction activities involve excavation. It commonly consists of granular native soil mixed with combustion-derived materials such as coal ash, wood ash, slag, and cinders, along with anthropogenic materials like brick and concrete. Much of the Historic Fill on campus is likely linked to a former incinerator that was located where the current heating plant stands.

Analytical results from soil samples indicate that Historic Fill often contains low levels of polycyclic aromatic hydrocarbons (PAHs), other combustion by-products, and, occasionally, arsenic. To assist the University in managing these materials, OEHS developed two key plans in 2018:

- **The UNH Soil Management Plan:** Provides guidelines for handling, stockpiling, and managing site soils through either onsite burial with a cap or offsite disposal. It also includes measures to minimize material migration and protect the community during and after construction activities.
- **The Health & Safety Plan (HASP):** Outlines engineering controls and personal protective equipment (PPE) requirements to protect workers and the community from potential exposure to impacted soils.

These plans align with the New Hampshire Department of Environmental Services (NHDES) recommendations for self-management and ensure effective and compliant management of Historic Fill during construction projects.

OEHS continues to collaborate with other campus divisions to ensure proper soil management through education, training, and oversight. As reported in previous annual updates, Historic Fill has been identified in several areas across campus. UNH anticipates encountering it during ground-disturbing construction activities.

In addition to procedural guidelines, the Soil Management Plan provides instructions on visually identifying Historic Fill, details its chemical constituents, and outlines best practices for minimizing soil and dust migration. The HASP offers procedures for site controls and PPE to ensure the safety of workers and the surrounding community.

In 2023, OEHS partnered with the UNH Planning Geographic Information Systems group to map areas on campus known or suspected to contain potential environmental conditions. These maps, integrated into the UCAT system, provide Facilities Project Managers and Planners with a valuable tool to assess potential project impacts. In spring 2024, OEHS reviewed historic impacted fill protocols with Facilities Project Management staff to reinforce these best practices.

Large quantities of Historic Fill excavated during several projects in 2023 and 2024 were unsuitable for reuse due to compaction requirements, necessitating offsite disposal. This resulted in significant additional costs for those projects.

To improve efficiency and reduce costs, OEHS updated the UNH Soil Management Plan and HASP to reflect updated best practices and management strategies. Facilities Planning and Management staff have been invited to contribute to this process, ensuring that the revised plans meet campus needs while offering thoughtful approaches to identifying and managing Historic Fill during projects.

9.3 Land Management

In or around 1965 UNH acquired a property located on Garrity Road in Lee, New Hampshire. Initially, the property served as a 'borrow' pit where sand was excavated for use in various UNH projects. By 2004, the site's purpose began to evolve, with activities expanding to include temporary storage of hardscape materials from projects, as well as brush and debris from grounds maintenance. More recently, in response to the requirements of the USEPA MS4 Stormwater

Management permitting, UNH constructed an approved stormwater management facility at the Garrity parcel in 2024. This stormwater management system serves as a staging area for managing storm drain sludge prior to off-site disposal.

Given the historical and evolving uses of the property, the Office of Environmental Health and Safety (OEHS) initiated a review of the site in collaboration with a third-party consultant. This effort aimed to develop a comprehensive management plan for the property to ensure a safe and healthy environment while adhering to New Hampshire Department of Environmental Services (NHDES) regulations.

The results of this 3rd party review indicated that the University must manage stockpiled soils and remove them from the parcel. OEHS is working with the Facilities Project Management team to obtain cost estimates for stockpiled soil characterization and disposal. It is estimated the parcel has received over 13 thousand tons of soil generated from construction and renovation activities at the UNH campus through the years that will require characterization and disposal.

Once soil characterization and disposal is completed at Garrity Pit, the second phase of investigation will include review of subsurface soil conditions at the site for potential impacts due to historic site activity. The start date for this phase of work is to be determined and will depend upon the removal of stockpiled soils at the site.

10.0 Laboratory Safety

10.1 Biological Safety

10.1.1 Institutional Biosafety Committee

The UNH Institutional Biosafety Committee (IBC) develops guidelines and procedures to ensure the health and safety of all faculty, staff, students, patients, and visitors to UNH and to ensure all federal, state, and local regulations for biological safety are followed. Committee membership includes twelve people with expertise in various life science and engineering disciplines including micro and molecular biology, genetically modified organisms, plant and animal research, and biological safety. Community representation is required on the committee based on the National Institutes of Health (NIH) Guidelines for Research Involving Recombinant and Synthetic Nucleic Acid Molecules, or simply “The Guidelines”. Community members represent public interests which creates transparency in research with recombinant and synthetic nucleic acid molecules at the University. Louise Griffin, Associate Vice President and Chief Research Administration Officer, serves as the Institutional Official of the IBC and biological safety programs.

Table 11: 2024 Institutional Biosafety Committee Membership		
Name	Representing	Affiliation
Audrey Cline	Municipal: Durham Code Enforcement	Community
John Collins	Molecular, Cellular, and Biomedical	UNH
Sherine	Molecular, Cellular, and Biomedical	UNH
Andy Glode	Environmental Health and Safety	UNH
Kim Lemay	Private Industry	Community
Linqing Li	Chemical Engineering	UNH
Carol Loring	Private Industry	Community
Subhash Minocha (ad hoc)	Biological Sciences, plant expert	UNH
Linnea Morley	Animal Resource Office, animal expert	UNH
Nathan Oldenhuis	Chemistry	UNH
Won Hyuk Suh	College of Professional Studies, UNH Manchester	UNH
Laurie Westover	COLSA Dean's Office	UNH
Dana Buckley	Environmental Health and Safety	UNH

There are 76 active protocols across four colleges being overseen by the Committee. The protocols represent research and teaching projects in Biosafety Level 1 (BSL-1) and Biosafety Level 2 (BSL-2) containment (Figure 14, below).

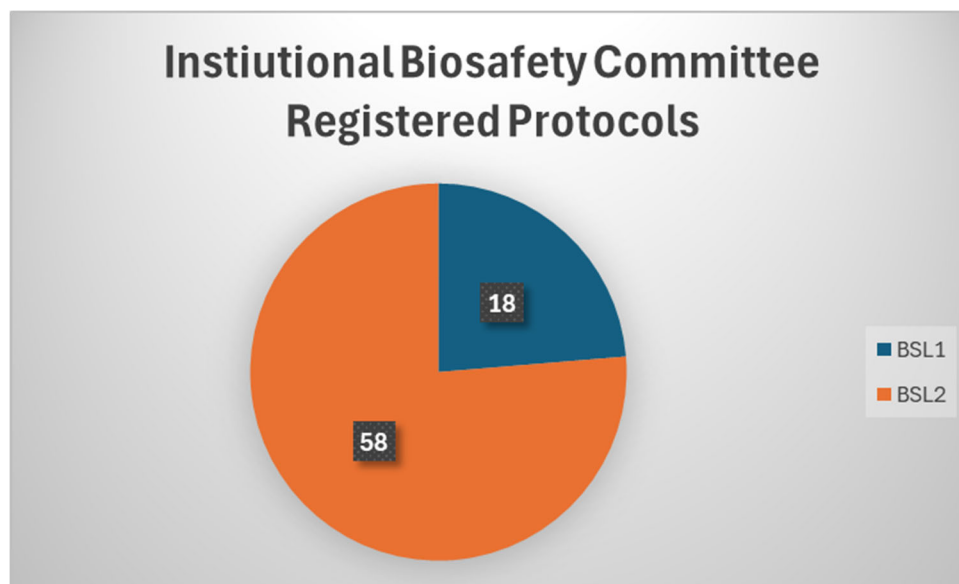


Figure 14: Research and teaching protocols registered with the Institutional Biosafety Committee

The annual report for the Institutional Biosafety Committee was submitted to the National Institutes of Health on October 9, 2024 and was accepted on November 7, 2024.

Institutional Biosafety Committee protocols are renewed on a 3-year cycle. There were 39 new or renewed protocols approved in 2024. Laboratory inspections were completed in support of all registered protocols.

10.1.2 Biocontainment Laboratories

UNH Durham and UNH Manchester campuses operate labs using Biosafety Level 1 and Biosafety Level 2 containment. Biosafety Level 1 includes laboratories that work with defined and characterized strains of viable biological agents not known to consistently cause disease in healthy adult humansⁱ. Biosafety Level 2 includes laboratories that use a broad-spectrum of biological agents and toxins that are associated with causing disease in humans of varying severityⁱⁱ. The UNH campuses have a total of 190 biolabs and of those 71 are BSL-1 containment and 104 are BSL-2 containment.

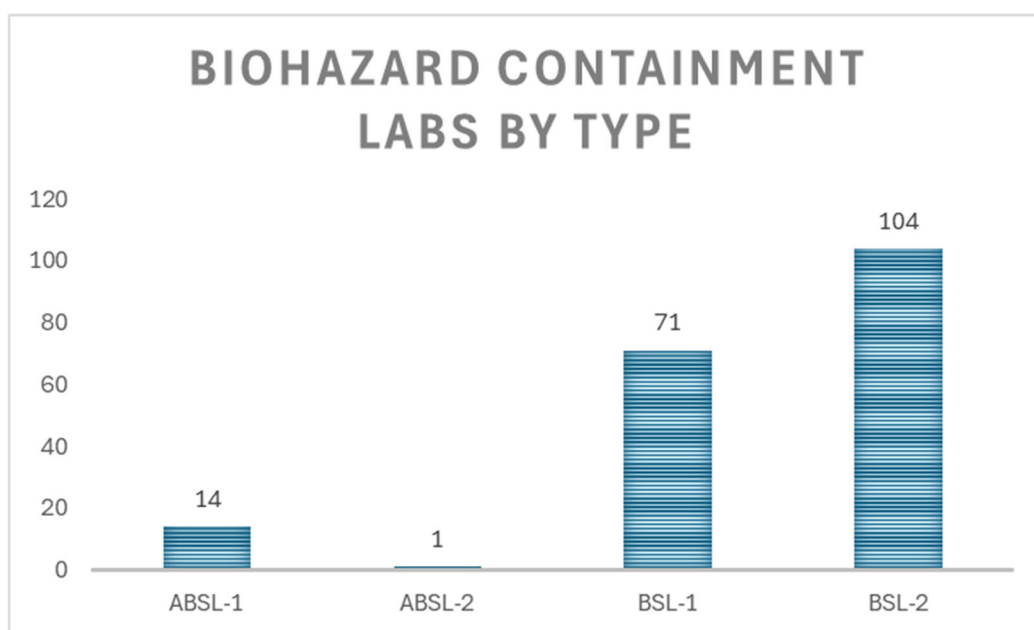


Figure 15: Biosafety lab distribution

10.1.3 Engineering Controls

Biological Safety Cabinets (BSC) are the primary engineering control for containment of infectious aerosols when handling biohazardous materials. Durham and Manchester campuses have Class IIA2 recirculating cabinets, which are appropriate for the research and teaching labs handling biohazardous materials. There are 84 cabinets on the campuses.

Equipment is certified annually by third-party contractors hired by the department that owns it and OEHS maintains certification data in UNHCEMS®.

10.1.4 Autoclave Treatment of Biohazardous Waste

UNH no longer uses autoclaves for steam sterilization of biohazardous waste. All biowaste is managed through the “red bag” system which is removed and treated by the contracted licensed waste provider, Advowaste Medical Services. Some laboratories are given permission by the Biosafety Officer to use steam sterilization if they maintain testing and recordkeeping for compliance with the NH Department of Environmental Services Infectious Waste Regulations. In addition, some laboratories with permits issued by the US Department of Agriculture Animal & Plant Health Inspection Service (USDA APHIS) are required to autoclave biohazardous wastes as a condition of their permit. Those laboratories also maintain their own testing and records.

10.1.5 Institutional Animal Care and Use Committee

The Institutional Animal Care and Use Committee (IACUC) meets monthly to review animal research activities. Two members from OEHS participate on the committee as non-voting members to provide input for biological safety and occupational safety issues. The IACUC and Institutional Biosafety Committee overlap in the review of transgenic animal work and biological vector use in animals. Coordination between both committees is essential for timely review and approval of scientific research.

10.1.6 Bloodborne Pathogens Program

The annual review and revision of the campus Exposure Control Plan was completed in December 2024 and no changes were necessary. There were no needlestick injuries reported in 2024.

Compliance data for other OSHA Bloodborne Pathogens Standard requirements include:

- 848 people completed training
- 21 employees completed the Hepatitis B declination form
- 3 people completed the safety engineered sharps survey

Departments such as UNH Police, Athletics, Campus Recreation, Nursing, and Health and Wellness maintain their own training and vaccine records. OEHS maintains records in UNHCEMS® for departments that elect to take online training.

10.1.7 Biosecurity

COLSA continues its biosecurity program for the second floor of Rudman Hall where infectious agents are stored. Principal Investigators are responsible for keeping an accurate record of their biological inventory and OEHS provides technical support as needed for any PI requesting to keep their inventory in UNHCEMS®.

UNH Manchester’s Biotechnology Innovation Center duplicated the biological inventory tracking database created by OEHS for the Durham campus and is tracking all tenant biological inventory in UNHCEMS®.

Biosecurity at the farms and in the field are maintained by each Principal Investigator or Program Director according to their custom program which is evaluated through a risk assessment by Subject Matter Experts, and with technical input from the Biosafety Officer.

10.1.8 Training

Multiple training requirements were completed in 2024. Figure 16 shows training by requirement type and the number of people who attended training, either in person, or online through UNHCEMS®.

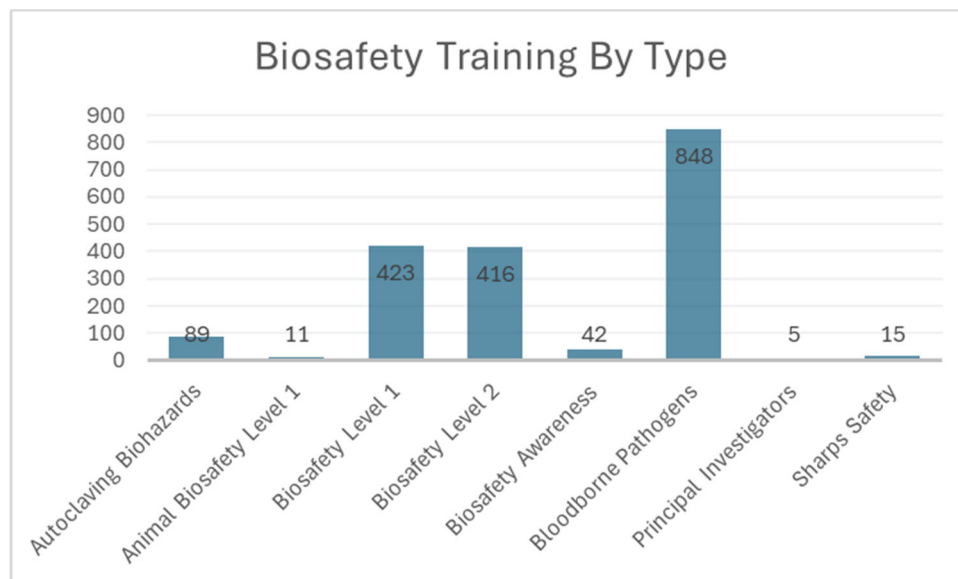


Figure 16: Participation in biosafety training by type of requirement

10.2 Chemical and Laboratory Safety

10.2.1 Laboratory Safety Inspections

Formal, laboratory safety inspections were performed throughout the year. These included Morse Hall, Jackson Estuarian Labs, and Parsons Hall. Of the formal inspections, 483 findings were identified and have been or are being corrected, almost 200 more than the previous year. Training, incorrect door signs, chemical storage, and housekeeping were the most common findings. In addition to scheduled lab inspections, laboratory safety deficiencies were observed, communicated, and corrected during regular visits, such as incorrect or lack of personal protective equipment, blockage of or not maintained emergency equipment.

10.2.2 Chemical Safety Committee

OEHS continues to administer and support the UNH Chemical Safety Committee (CSC). Representatives from OEHS organize and attend quarterly meetings, compile minutes, draft appointment letters, and fulfill other administrative requirements for the committee. Additional discussions included topics such as the Chemical Hygiene Plan, the hazardous waste program updates, training, laboratory safety updates, laboratory safety renovations, emergency

equipment, laboratory ventilation, UNHCEMS updates. The CSC saw a turnover in the past year and recruited new members.

10.2.3 Regulatory Compliance Services

OEHS administration of the UNHCEMS® Parsons Hall Flammable Liquid Report in 2024 resulted in successful maintenance of compliance obligations. UNHCEMS® automatically sends an alert to OEHS, Principal Investigators, and the DFD when volumes of flammable liquids in laboratories in Parsons Hall exceed fire code storage limits. In addition, UNHCEMS® sends a warning to OEHS and Principal Investigators (PIs) when inventories approach the storage limit, allowing us to evaluate inventories internally before reporting to the fire department is required. OEHS continues to work with PIs to facilitate accurate reporting of flammable liquid inventories and accurate reporting to our emergency responders. This year there were no threshold or over-limit alerts. Monthly checks on inventory and reaching out to PIs when the threshold was close resulted in no alerts.

10.2.4 Chemical Fume Hood and Laboratory Ventilation Assessments

OEHS continued to perform detailed evaluations of laboratory chemical fume hood operation and performance in 2024 ensuring essential functions. OEHS assesses the operation of each UNH's 431 fume hoods annually and whenever hoods are reported to have operational deficiencies. This year, OEHS conducted 959 fume hood assessments (Figure 17). The chemical fume hood is the primary engineering control protecting workers in research laboratories from hazardous chemical exposures; as a result, OEHS dedicates significant resources to evaluate fume hoods for safe operation.

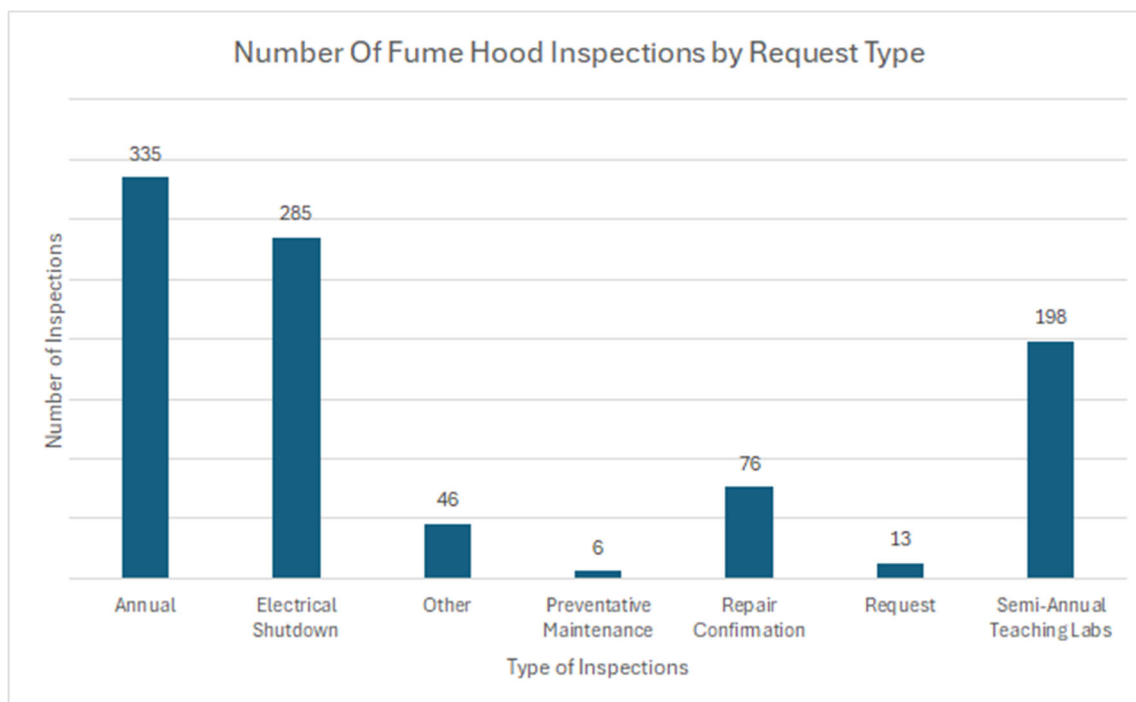


Figure 17: Fume Hood inspection and inspection types performed by OEHS

In addition to evaluation of chemical fume hoods, OEHS also assesses operation of other laboratory ventilation components that may influence worker health and safety. These components include gas cabinets, snorkel exhausts, canopy exhausts, other point source ventilation, valve and actuator operations, dampers, and alarms and control devices including face velocity monitors and flow controllers.

10.2.5 Laboratory Safety Technical Services

OEHS staff provides technical safety services to teaching and research laboratories at UNH and UNH-M. These services include providing chemical safety information, incident investigation, odor investigations, laboratory exhaust evaluation, recommendations for chemical storage and segregation, assessment of PPE, reproductive health assessments, training, and regulatory compliance services. Examples of select projects and services performed in 2024 include the following:

- Collaborated with the Energy Department to update and replace controllers on fume hoods in Parsons Hall. The units chosen this year represent broken or the highest risk to the department and users if they malfunction. OEHS worked with additional stakeholders in the Chemistry Department to reduce disruptions to classes and labs while the work was taking place. As this is a phased project, OEHS and Energy save monitors and parts for future emergency repairs. This will limit the down-time to staff faculty and students as well as reduce costs.
- Identified need for Facilities personnel to easily access shutdown procedures while working in the field. OEHS made this information readily available in vicinity of air handling units and water shut-off systems through easily scannable QR code tags. The QR code tags link specific building and water shutdown procedures shutdowns. Hard copies including signs were also posted. This will aid in timely communication during shutdowns, reducing the risk of exposure in the lab.
- OEHS assisted in the commissioning of Phase II Spaulding. Completed internal inspections, identified deficiencies, and communicated issues to Project Managers and Contractors to help find a solution. These include but are not limited to the items below.
 - Identified the Spaulding 224 benchtop exhaust flow was insufficient to reduce odors during dissections. The construction team increased the flow rate to improve function of the exhaust. Additionally, OEHS demonstrated a manual switch was more effective and sustainable than continuous exhaust.
 - Identified multiple sensors were faulty through visual observation and data collection. Contractors confirmed faulty sensors despite BMS identifying no issue and fixed issue.

- Identified engineering controls and emergency equipment had not been tested and others didn't meet standards. Equipment is scheduled to be replaced or tested.
 - Communicated the need to rebalance the building as many systems have changed since Fall 2024, when they originally balanced the building. Rebalancing will be completed in 2025.
 - Identified uneven water dispersion from emergency showers. Worked with project team and manufacturer representatives to replace the shower heads with a version that has an even dispersion.
- Identified training deficiency for COLSA graduate students and created program to train graduate students in a variety of safety topics. This was done by collaborating with the COLSA department and the COLSA Safety Committee. This training included Introduction to Fieldwork Safety, Biosafety, and Chemical and Laboratory Safety. This provided education on basic risk assessment, hazardous communication, emergency response, and more. We trained 55 incoming graduates in Fall 2024.
- Created a new Methylene Chloride Safety program to align with the 2024 EPA TSCA regulations.
- Continued supporting facilities and stakeholders on fume hood exhaust gasket leak repair project. These gaskets are located inside maintenance and attic spaces for Kingsbury, Veterinary Diagnostic Laboratory, and Keener.
- Continued supporting James Hall laboratories in preparation and during the construction renovation of the energy wheel. This support included lab and process review, space, and engineering control review.
- Created a Peroxide Forming Chemical SOP to assist users in hazard awareness, and communicate responsibilities, testing, disposal, and more.
- Provided technical assistance, SOP creation, and hazardous chemical review for multiple departments in COLSA and CEPS.
- Provided technical assistant and monitoring to the Veterinary Diagnostic Laboratory (VDL) redesign.
- Continued to support the COLSA Safety committee. Created agendas, generated meeting minutes, scheduled meetings.
- Advised youth program lab safety protocols for Kingsbury, Rudman, and Parsons Halls.

10.2.6 Laboratory Safety Training

OEHS provides laboratory safety training for the campus community. Below is a list of trainings provided and number of individuals who completed the training (Table 12).

Table 12 Laboratory Safety Training Provided in 2024	
Training Title and Description	2024 attendees
Laboratory and Chemical Safety Training: fundamentals of chemical safety, hazard communication, controlling hazards, and emergency response procedures.	532
Review of Laboratory and Chemical Safety: Live review session for those who have already completed Laboratory and Chemical Safety Training	37
Cryogenic Liquid Safety Training: required for those using liquid cryogenes	17
Dry Ice Shipment Training	30
Lab Safety Awareness for Introduction to Lab Sciences	1981
Shipment of Infectious or Potentially Infectious Material Training	24
New Trainings Created in 2024	
Methylene Chloride	46
COLSA Grad Safety Training	55

11.0 Hazardous Materials

11.1 Chemical Transfer Station

OEHS continued to operate the Chemical Transfer Station (CTS) in 2024. Chemical orders for all research chemicals, except those for the Chemistry Department, are received at the CTS.

OEHS staff receive chemical deliveries at the CTS, barcode the chemical containers, and collect information required for the chemical inventory. Packages are then re-sealed and delivered directly to research laboratories on the same day the package is received.

Annual trends for 2024 (Figure 18) showed an increase in containers from 2023. The sum of containers added to the inventory in 2024 includes routine new containers, chemicals ordered by the lessees, chemical containers found in labs during inventory verification without barcodes.

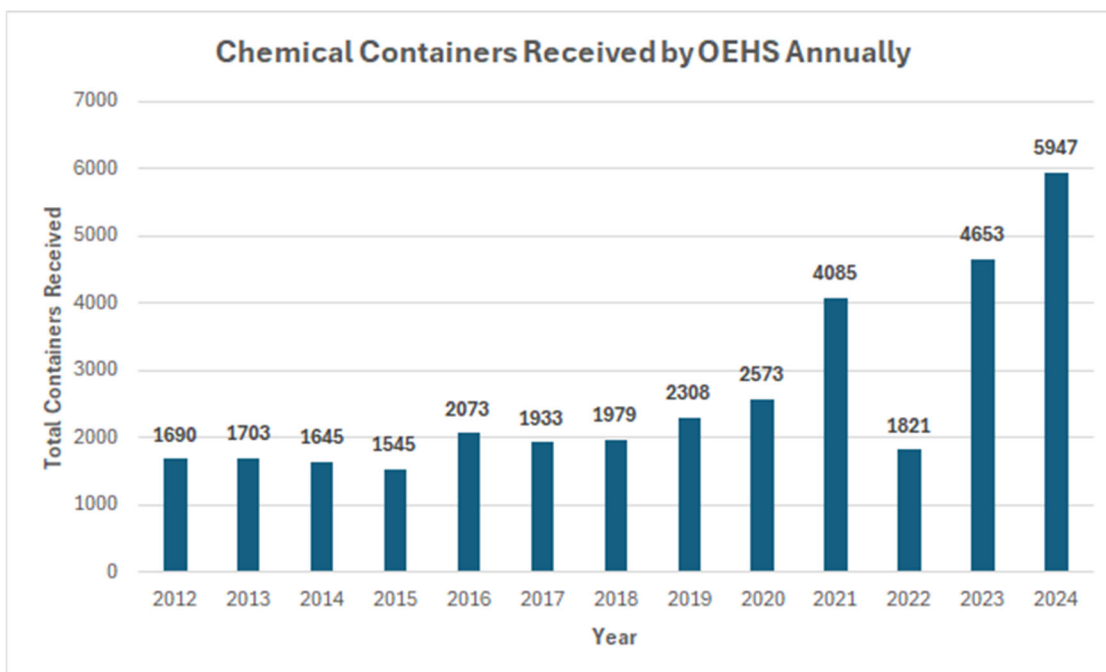


Figure 18: Chemical containers received, processed and delivered by the OEHS Chemical Transfer Station per year.

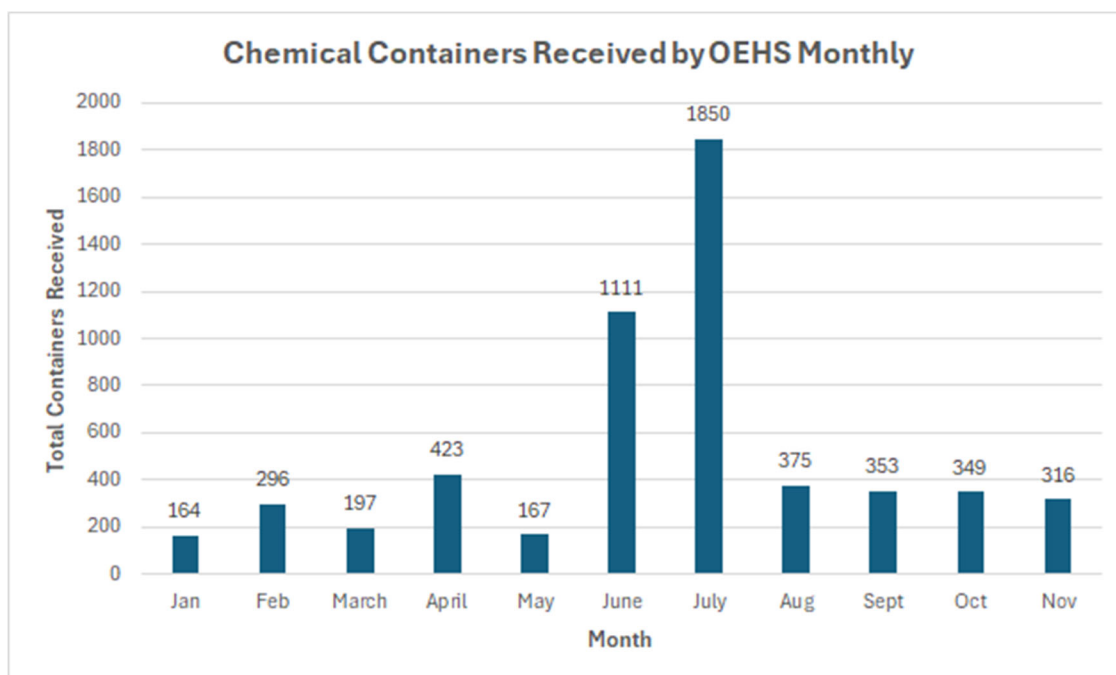


Figure 19: Monthly breakdown of chemical containers processed by OEHS throughout 2024

11.2 Chemical Inventory Verification Program

A chemical inventory audit was conducted from June 10th through August 7th, 2024. This operation is critical for verifying the quantity of chemicals on site and ensuring UNH stays within permitted limits for occupancy agreements. Over the course of 40 days, the inventory team scanned approximately 31,000 chemical containers across 25 buildings, which included research laboratories, arts facilities, physical sciences, and other spaces on the UNH Manchester and UNH Durham campuses. Additionally, 3,400 containers were barcoded while in the field, and approximately 2,400 containers marked empty during the program.

11.3 UNHCEMS® Inventory

Data collection and compliance reporting for OEHS heavily relies on UNHCEMS®, a vital resource utilized by the entire University community. In 2024, there were approximately 23,705 active users (as compared to 23,075 active users from 2023). These users include faculty, staff, students, visiting researchers, and contractors, all accessing the software program online.

UNHCEMS serves as the primary platform for tracking regulatory compliance with regulatory obligations, chemical inventories, training and continuing education, emergency response modules, and safety data sheets. OEHS provides essential support to the UNH community by facilitating access to these resources, offering training and technical assistance, and acting as a liaison between the software development team in Research Computing Center and campus stakeholders.

UNHCEMS Statistics 2024

For the UNH Durham campus, key statistics related to the chemical inventory and hazard communications include:

- 40,324 active chemical containers on campus
- 5,706 containers marked empty
- 74,714 SDSs in library
- 685 active Door Caution Signs

Legacy Chemical Reduction and Laboratory Management

OEHS collaborates with researchers and staff to reduce the amount of legacy chemicals across campus. UNHCEMS® plays an instrumental role in identifying legacy chemicals, tracking laboratory relocations, and facilitating the redistribution of valuable chemicals. When researchers retire or are assigned new or are assigned new laboratory spaces, inventory data from UNHCEMS® is exported to the Laboratory Safety Manager for review. This process ensures the disposal of unnecessary chemicals and the redistribution of usable ones to other researchers.

Additionally, all chemical waste disposal is tracked in UNHCEMS®, providing readily exportable data for the OEHS Hazardous Waste Manager. This ensures accurate record-keeping, reduces costs, helps reduce hazards on campus, and promotes compliance with hazardous waste management protocols.

11.4 Hazardous Materials Shipping

OEHS continued efforts to maintain compliance with hazardous material shipping regulations by offering guidance, training, on-site review, and reference material to the UNH community. OEHS provided professional guidance and training to UNH research groups in 2024. This included providing guidance for domestic and international research material shipments.

OEHS offers shipment of dry ice online training ice online. In 2024, thirty (30) researchers passed the training requirements to receive a certificate to ship dry ice by air. OEHS also shipped 4 hazardous material packages for research purposes.

11.5 Hazardous Waste Management

OEHS provides hazardous waste management support to faculty, staff, and students at the Durham campus as well as the Manchester campus, UNH School of Law, Jackson Estuarine Laboratory, Coastal Marine laboratory, Shoals Marine Laboratory, John Olson Advanced Manufacturing Center and the UNH Automotive Garage. We manage US EPA, State of New Hampshire, and State of Maine regulated hazardous waste materials generated throughout the year as a byproduct of research, teaching and facilities operations. In addition, the staff have been involved in several projects and initiatives to limit the university's environmental liability by assuring proper transportation and disposal of hazardous materials and wastes and by reducing the quantity and toxicity of hazardous waste streams generated.

This year OEHS hazardous waste staff were involved in the following special projects:

- Managed the recycling of 9,250 pounds of batteries of all types and 53,162 fluorescent lamps generated from campus.
- Managed the cleanout of Robin Collin's former laboratory in Gregg Hall.
- Managed the inventory reduction of surplus chemicals from the Research Greenhouses.

11.5.1 Inventory Reductions

OEHS disposed 1,323 containers of hazardous material, increasing safety and reducing liability in 2024. These materials included:

- Disposal of legacy and surplus chemical reagents from Parsons (473), Gregg (413), Research Greenhouses (266), Conant (243), Morse (102), Putnam (28), and Kendal (27). This represents the following chemical inventory reductions by building: Research Greenhouses (44%), Putnam (39%), Gregg (17%), Morse (5%), Kendal (5%), Parsons (3%).

11.5.2 Summary of Hazardous and Universal Wastes Generated

As a result of various campus activities, the following statistics represent chemical and biological waste generation and disposal for the University in 2024.

Total Chemical and Biohazardous Waste generated:

- Chemical Waste: 23,070 kilograms
- Biohazardous Waste: 2,079 cubic feet

Quantities of hazardous chemical waste generated across campus departments and buildings are displayed in Figures 20 and 21 below. Overall, approximately ninety percent of the waste is generated through academic activity, with operation and support functions contributing to the remaining ten percent.

In 2024, the Chemistry Department (Parsons Hall) continued to be UNH's largest generator of hazardous waste. Chemistry will likely continue to lead hazardous waste generation due to the nature of the science. Teaching required chemistry courses for approximately fourteen hundred undergraduate science and engineering students each semester accounted for 24% of the department's waste generation.

The hazardous waste produced by Cooperative Extension (Lakes Lay Monitoring Laboratory) in Spaulding Hall and the Department of Natural Resources and the Environment in James Hall is generated primarily by the research of two laboratories. These laboratories produced 92% and 90% of the hazardous waste generated at Spaulding and James Hall, respectively.

Annual waste production at the Co-Gen/Central Heating Plant is significant and variable year to year due to periodic maintenance requirements. Routine waste streams, however, such as used oils, and contaminated wipers have been static.

The New Hampshire Veterinary Diagnostic Laboratory (NHVDL) generates histopathology chemical wastes related to veterinary laboratory services provided to New England region veterinarians, various NH state agencies, and local law enforcement agencies and contract services.

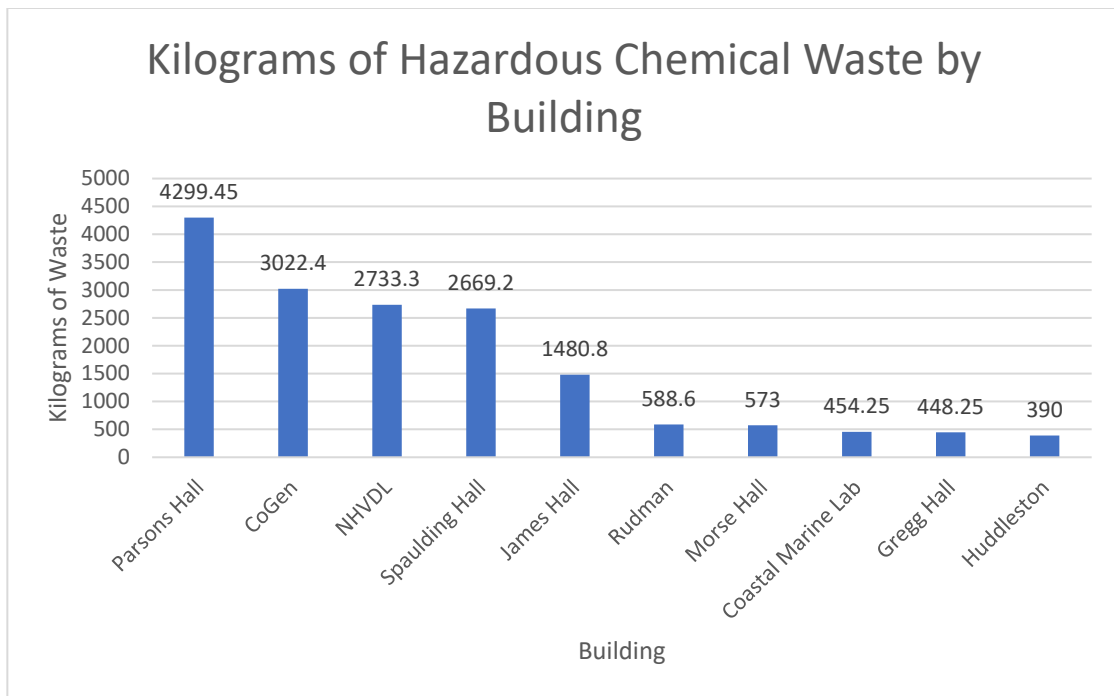


Figure 20: Kilograms of Hazardous Chemical Waste disposed of in 2024, by Building

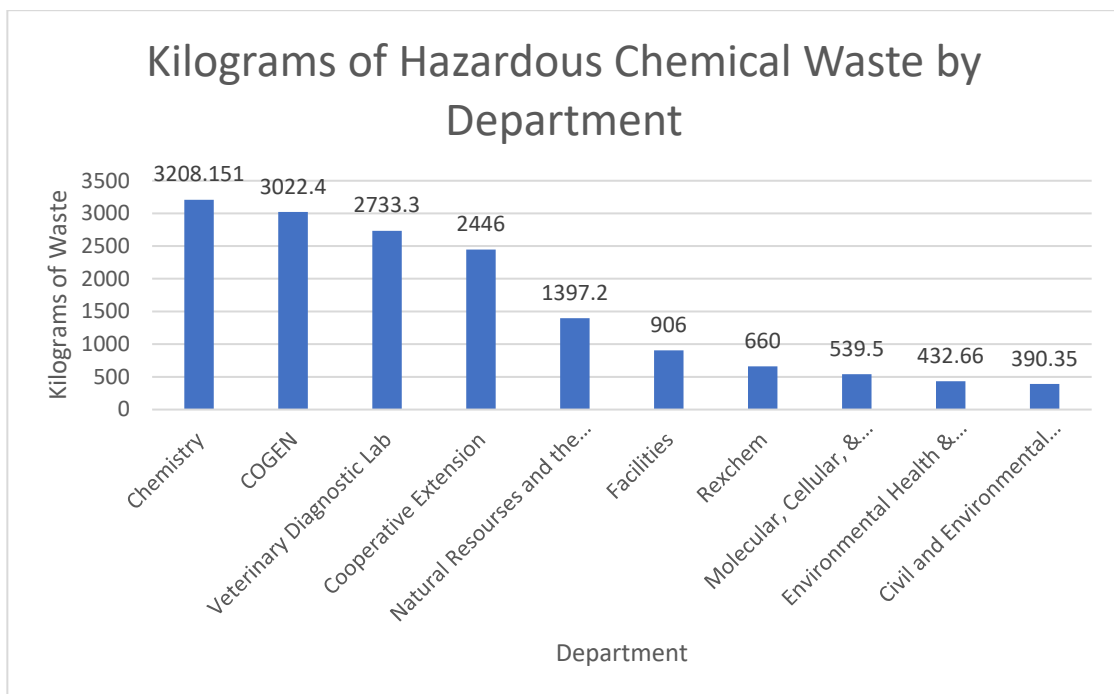


Figure 21: Kilograms of Hazardous Chemical Waste Disposed in 2024, by Department

11.5.3 Universal Waste

Universal Waste generation in 2024 saw a significant increase in disposal of ballasts due to the re-lamping of the university with LED lamps. Nearly nine miles of fluorescent lamps went out to recycling which is roughly equivalent to the distance between Durham and Kittery, Maine. One and a three quarters tons of ballasts were likewise recycled. The increase is attributed to the ongoing replacement of fluorescent lamps with LED lamps which do not require ballasts. HID lamps received for recycling continued with low numbers (119) consistent with phasing out of the type of lamp (Figure 27). In 2024 lead acid battery recycling saw recycling rates slightly above historical trends with 3.75 tons sent for recycling (Figure 28). This is due to the periodic replacement of batteries from back-up lighting and computer systems throughout the university. Figure 25 shows figures for the disposal of alkaline and other types of batteries from the University. Last year 1680 pounds of these other types of batteries were sent for recycling. Figure 26 shows an elevated rate of disposal of fluorescent U-tubes over historical trends. It is noted that a large proportion of these U-tubes are new old stock being cleared out of storage. Fluorescent circline lamps are virtually non-existent, the phase-out of this type of lamp is essentially complete. In addition to universal wastes, 110 pounds of copper wire and 500 pounds of steel were diverted from the trash and recycled in 2024.

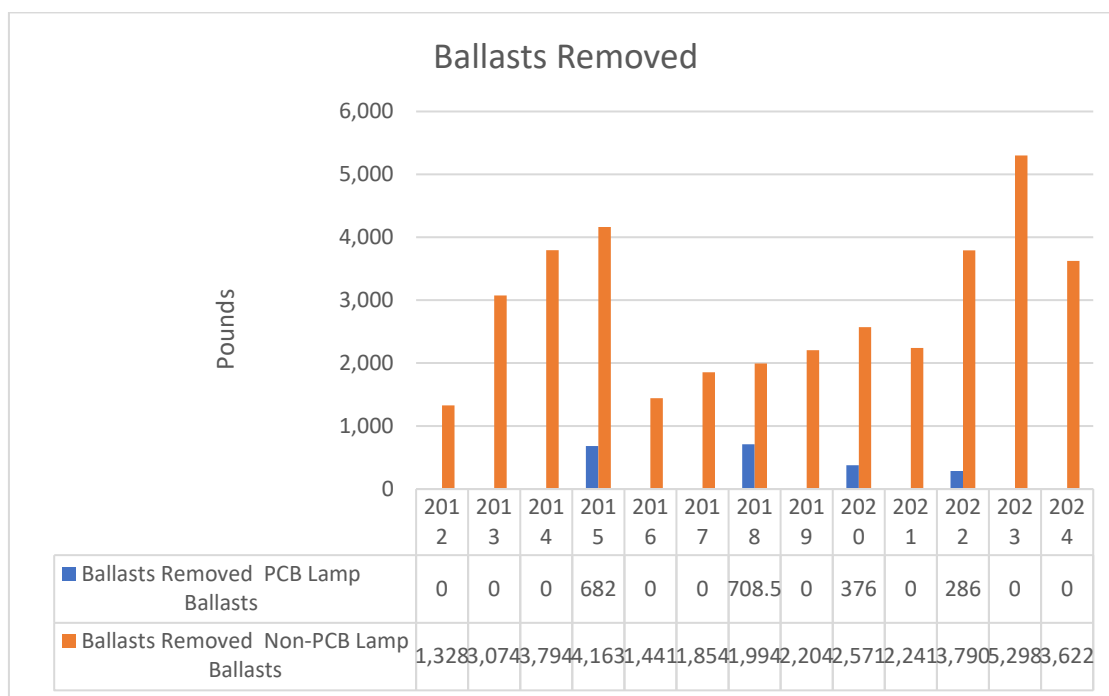


Figure 22: Ballasts Removed from Campus from 2012 through 2024

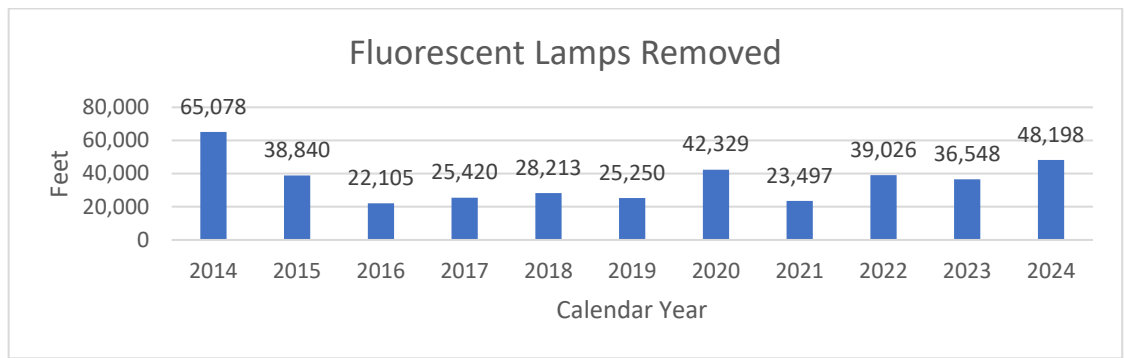


Figure 23: Fluorescent Lamps Disposed by OEHS from 2014 through 2024

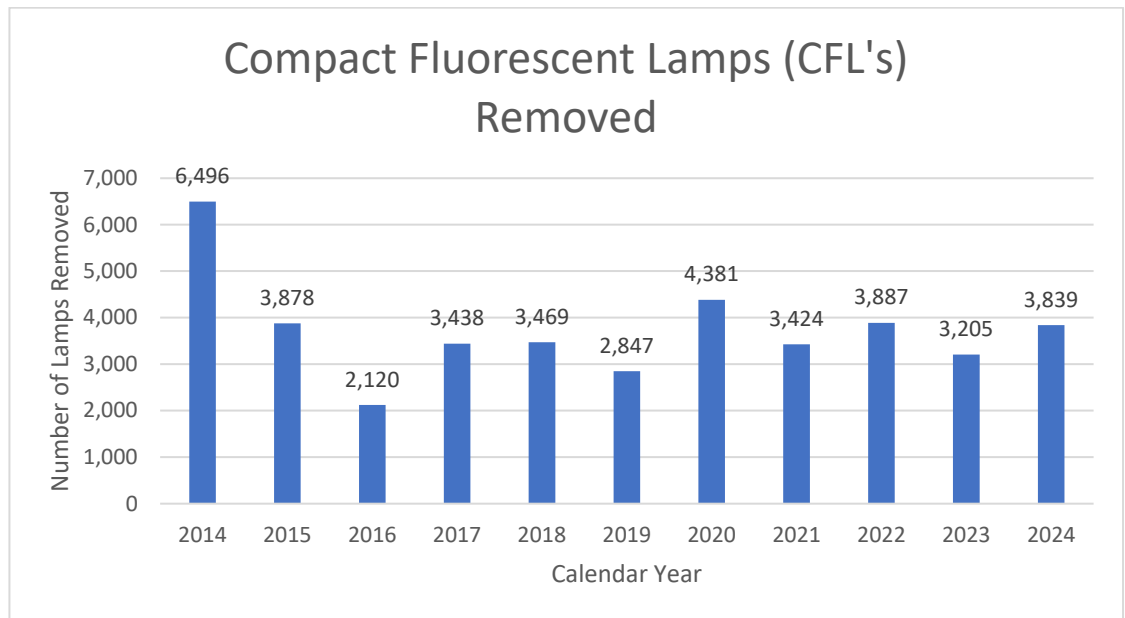


Figure 24: Compact Fluorescent Lamps Disposed by OEHS from 2014 through 2024

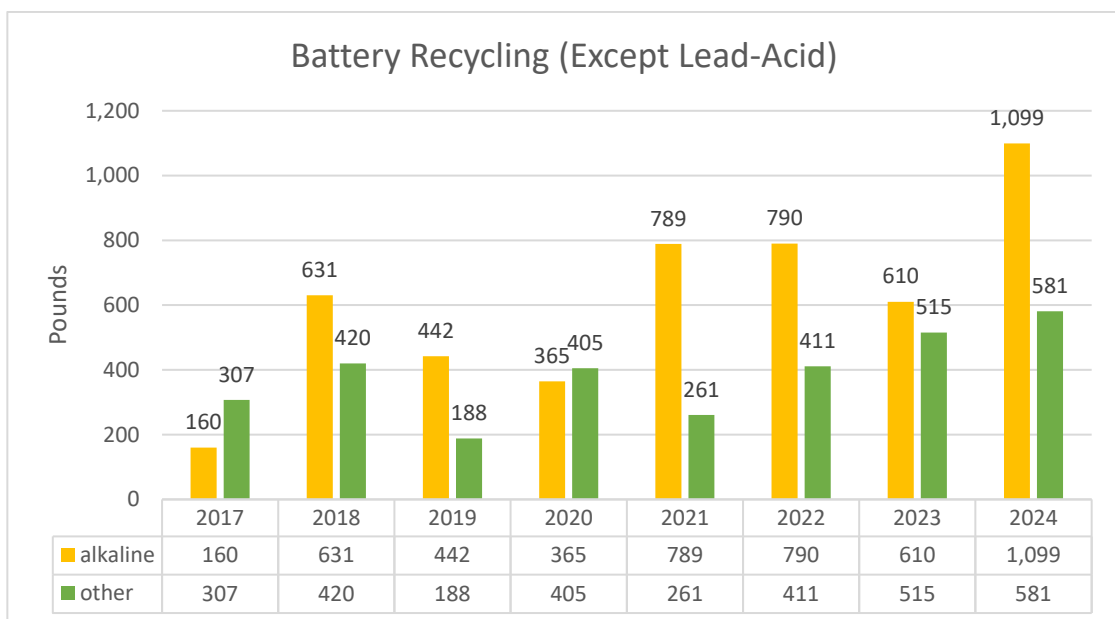


Figure 25: Alkaline and other batteries recycled by OEHS from 2017 through 2024

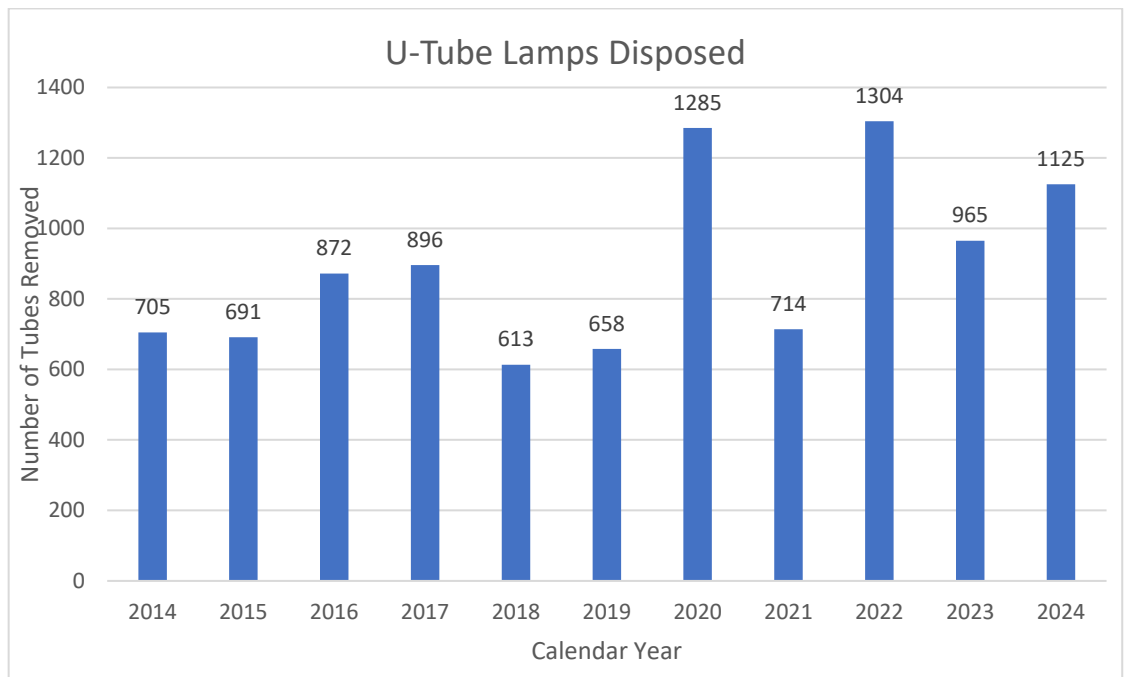


Figure 26: U-Tube lighting disposed of by OEHS from 2014 through 2024

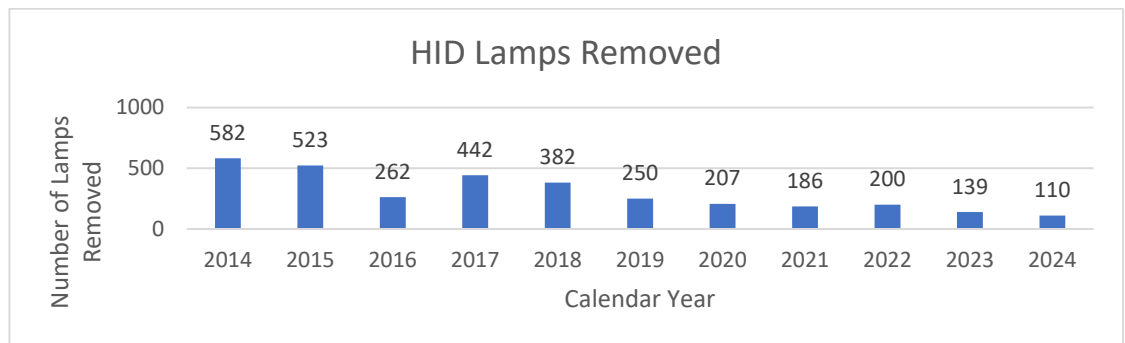


Figure 27: Number of HID Lamps Disposed by OEHS from 2014 through 2024

Figure 28 summarizes the pounds of lead-acid batteries disposed of between 2014 and 2024. Since 2014 the quantity of lead-acid batteries has been reasonably consistent averaging 3488 pounds per year plus or minus 500 pounds. In 2019 a significant increase was seen in waste lead-acid battery generation due to the University purchasing two solar power arrays and the replacement of lighting units to use LED technology. 2021 and 2024 saw a generation rate well above historic trends, much of this was due to IT performing routine maintenance on their power pack-up systems.

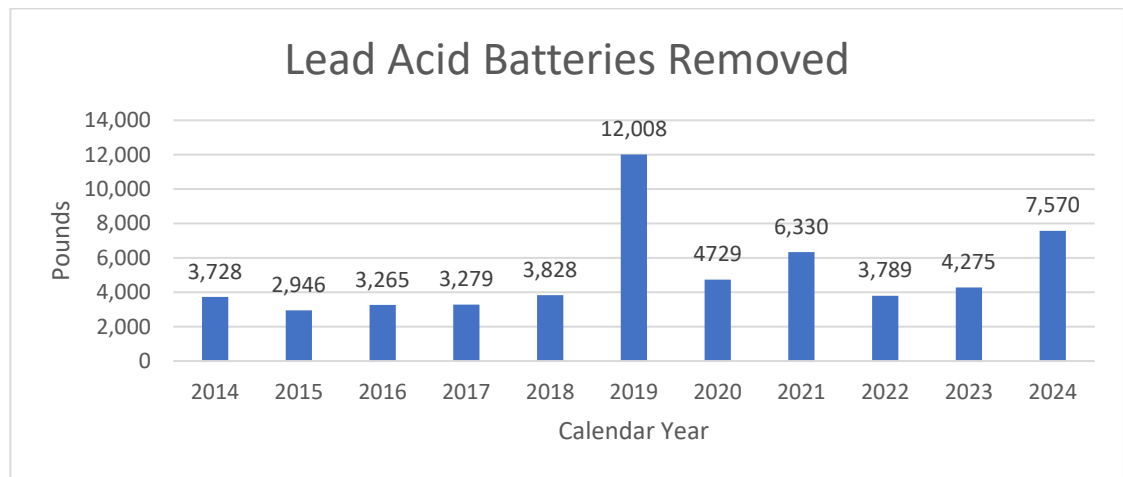


Figure 28: Lead Acid Batteries Disposed by OEHS from 2014 through 2024

Routine maintenance of emergency lighting is the primary source of lead-acid batteries being recycled by the OEHS.

As existing emergency lighting fixtures are replaced with modern, efficient light emitting diode (LED) type designs we may see a reduction in lead-acid battery generation and an increase in other regulated battery types such as nickel-cadmium or lithium.

Figure 29 summarizes the Infectious Waste Disposal. The spike in 2020 is due to the COVID Testing Lab infectious waste being handled by OEHS that year. During 2021 and until its closing in early 2023, COVID Testing Lab infectious waste disposal was not managed by OEHS.

In 2022 UNH reduced the number of autoclaves used for steam sterilization, transitioning to off-campus incineration. This increased the generation of boxed infectious waste beginning in 2022.

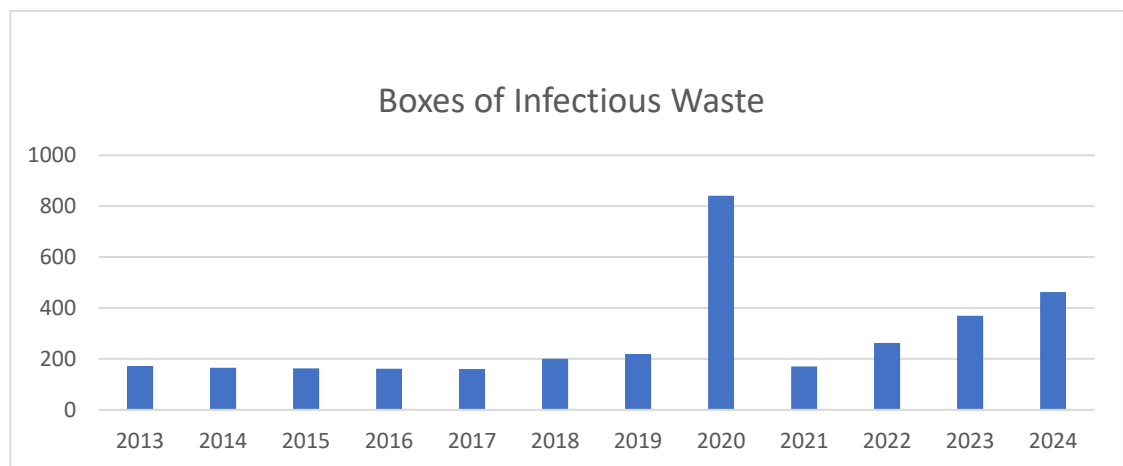


Figure 29: Boxes of Infectious Waste Disposed of by OEHS from 2013 through 2024

12.0 Research Fieldwork Safety Program

The RFSP is a collaborative effort between EHS, the UNH Prevention Innovations Research Center, the SHARPP Center, and the UNH Research Fieldwork Safety Committee. The program aims to develop safety protocols and training, as well as establish safety standards for researchers conducting fieldwork (off-campus activity) in association with UNH and in compliance with new federal agency requirements. This program's focus is to provide researchers with resources, training, and guidance to plan for and implement safe and inclusive fieldwork campaigns. Below are projects undertaken by the program in 2024.

- The UNH Fieldwork Safety Plan (FSP) Template was updated in 2024 and is available on the Research Fieldwork Safety Program webpage to assist researchers in their safety planning. The template will allow researchers to collect safety information about their fieldwork into one document. This document will then be shared with members of the field team before departure and discussed in detail as a group. Any information or modification requests will be completed before departure.
- Collaborations continue with UNH's Sponsored Programs Administration (SPA) to establish workflows and provide documentation templates for researchers submitting proposals to the National Science Foundation (NSF) that include off-campus/off-site research. All funding proposals submitted to SPA through SPA Cayuse now indicate whether the project involves off-site and off-campus research; this will aid in fieldwork data collection about the extent of fieldwork at UNH. Three3 researchers utilized NSF templates for proposal submission.
- The Research Fieldwork Safety Committee (RFSC) continued to meet regularly in 2024. The committee approved 9 research fieldwork safety plans, including domestic and international field sites.
- The RFSC presented outreach seminars to several campus groups including Natural Resources Earth Systems Science Program, Natural Resources and Environment Department; Department of Agriculture, Nutrition, and Food Systems Molecular, Cellular, and Biomedical Sciences Department; Institute of Earth Ocean, and Space and the Earth Sciences Department.
- The RFSC developed strategies for consistent, efficient fieldwork safety plan peer review by integrating a risk matrix index into the safety plans and creating a peer review rubric.
- The RFSP continued work developing strategies for document management with UNH's M365 Development team to create a designated SharePoint site for fieldwork safety plan submissions by UNH researchers and peer-review and approval by the RFSC.
- Committee co-chair Kate Gladstone (SHARPP Center) presented at the National Academies of Sciences, Engineering, and Medicine (NASEM) Collaborative on

Preventing Sexual Harassment in Higher Education 2024 Public Summit at Michigan State University.

- Committee co-chair Elizabeth Burakowski (Institute for the Study of Earth, Oceans, and Space) presented at the Annual Meeting of the American Geophysical Union in Washington, D.C.
- The committee hired an hourly graduate support specialist to assist in program administration tasks and assess the prevalence of fieldwork in proposals submitted 2021-present.

13.0 Radiation, Laser, and Magnet Safety13.1 Radiation Safety

13.1.1 Program Information

UNH possesses a Type-A Broad Scope License issued by the New Hampshire Department of Health and Human Services, Radiological Health Section, for usage and storage of radioactive materials. OEHS manages the associated Radiation Protection Program and ensures compliance with license conditions and applicable rules and regulations. OEHS annually reviews and updates the Radiation Protection Program and the associated Radiation Safety Users Guide. OEHS distributes and reviews new and renewal applications for radioactive material usage by University personnel and issues permits to Authorized Users as granted by the UNH Radiation Safety Committee (RSC). Permits support research and development initiatives involving sealed sources in radiation detection and radiolabeled compounds for study in the life sciences.

13.1.2 Training

State regulations require Radiation Worker training for incoming employees as well as annual Radiation Worker Refresher training. Radiation Worker training prepares users of radioactivity materials for safe handling and management of these materials and is a customized curriculum that includes on-line through instructor-led elements specific to the types and uses of radioactive materials. Students, staff, and faculty complete the required training sessions and associated learning validation in accordance with conditions of the University's radioactive materials license. Live presentations and on-line training sessions are revised annually by the Radiation Safety Officer (RSO) or designee to reflect the latest requirements of UNH's license, State of New Hampshire regulations, adopted best practices and mandates from the University's Radiation Safety Committee. For those students, staff, or contractors requiring access to radioactive materials use laboratories, but not directly handling radioactive material, Radiation Awareness training is conducted. This training provides instruction on UNH's radiation safety program and the regulatory framework, hazard communication, security requirements and safe work practices for working near penetrating sources of ionizing radiation.

Training for UNH contractors and ancillary personnel is conducted via an instructor-led course. In addition to the basics of radiation awareness, this training includes elements of laser, magnet, x-ray, laboratory, and biological safety.

13.1.3 Radiation Protection Program Maintenance

OEHS maintains the Radiation Protection Program (RPP) manual and the Radiation Safety Users Guide (RSUG). These documents are revised every two years, or more frequently as needed, as a best management practice, with the last review completed in 2024. The RPP was updated with a new OEHS organization chart and a new delegation of authority letter from University President. The RSUG had minor edits and formatting corrected.

13.1.4 Audit and Regulatory ReviewThird Party Audit

State regulations require an annual review of the radiation safety program. UNH contracts with Clym Environmental Services, LLC each year to review the radiation safety program at UNH. The annual review includes a site walk of laboratories, wipe tests for possible contamination, and a document review. The 2024 audit found no areas of non-compliance but suggested minor improvements to the radiation safety program and these suggestions are currently being implemented.

13.1.5 Radiation Safety Monitoring Instruments

OEHS tracks the annual calibration of survey instruments, such as Geiger counters and associated detectors. Gas Chromatographs (GC) and Liquid Scintillation Counters (LSC) are inventoried twice per year for the sealed sources internal to the machine. OEHS maintains eight handheld survey instruments and one LSC. Permitted laboratories have three survey instruments, three electron capture detectors within GCs, and one LSC.

Table 13 Radiation Safety Monitoring Instruments Maintained by OEHS			
Model Number	Instrument Type	Manufacturer	Calibration
RSO-5	Ion Chamber	Bicron	Annual
ESP	Ratemeter	Eberline	Annual
ASP2E	Neutron Monitor	Eberline	Annual
Gr-130	Scaler	Exploranium	Annual
3	Ratemeter	Ludlum	Annual
3	Ratemeter	Ludlum	Annual
3-241R	Ratemeter	Ludlum	Annual
3	Ratemeter	Ludlum	Annual
14C-084R	Ratemeter	Ludlum	Annual
3	Ratemeter	Ludlum	Annual
3	Ratemeter	Ludlum	Annual

13.1.6 Occupational and Public Doses-Dosimetry Program

OEHS manages a dosimetry program to track doses from external sources of radiation for applicable faculty, staff, and selected students. State regulations dictate individual exposure limits which are tracked and reported over a one-year period. OEHS tracks these doses each designated wear period to assure compliance with these regulations. OEHS interprets results of dose reports for Authorized Users and Radiation Workers, Health Services staff, and Veterinary Technology staff and students. OEHS also tracks area monitors in Space Science, Veterinary

Technology and the OEHS radioactive waste room. Area monitors are dosimeters placed in hallways adjacent to radioactive materials work or storage locations to track the potential dose to non-radiation workers and the visiting public. OEHS issued annual occupational dose history reports to Radiation Workers, which documents doses for the previous year. OEHS routinely processes termination dose history reports for individuals who have ceased working with sources of radiation at UNH. Typical types of dosimetry badges and rings are shown in Figure 30, below.



Figure 30: Typical Dosimeter

Veterinary Technology has had 21 dosimeters exchanged every two months. Health Services had 4 dosimeters exchanged every three months and Authorized User Radioactive Permits had 21 dosimeters exchanged every three months.

13.1.7 Surveys and Monitoring

Area surveys (laboratories, storage areas, etc.) were conducted quarterly in 2024. The RSO, or designee, performed contamination surveys, dose rate measurements and compliance assessments in these spaces. Surveys include direct monitoring with a Geiger counter or Ion Chamber and wipe testing with a filter paper to identify removable surface contamination and a compliance review of lab records and as found conditions. No items of non-compliance were found (which were not immediately corrected) during these routine surveys.

13.1.8 Leak Test Procedures

Sealed sources are radioactive materials that have been fixed on a solid metal or plastic matrix that do not normally pose a threat of contamination. In rare instances, typically due to physical damage, these sources may release radioactive contamination, therefore leak tests are performed on sealed sources as prescribed by the State of New Hampshire, Radiological Health Section. There are more than one hundred active sealed sources on campus and all sources are inventoried twice per year.

OEHS completed over seventy-five leak test evaluations across the UNH campus. The RSO, or designee, performed three-month leak tests on alpha sources and semi-annual leak tests are performed on beta, gamma, and neutron sources as required by the State of New Hampshire, Radiological Health Section. Leak test samples are collected and delivered to a third-party lab for analysis and reports are reviewed and maintained by OEHS.

13.1.9 Waste Management

OEHS manages the point-of-generation collection, packaging, transfer, storage, and disposal of radioactive waste including Dry Active Waste, (DAW), Liquid Scintillation Vials, and other radioactive materials as necessary.

Liquid scintillation vial waste is deregulated and stored until a 55-gallon drum is filled and then shipped for disposal via incineration. In 2024, OEHS picked up approximately 110-gallons of liquid scintillation vial waste.

Dry active waste consists of contaminated solid materials such as gloves, absorbent pads, and paper towels generated in laboratory activities using long-lived radioisotopes. OEHS collected approximately 110-gallons of DAW in 2024. DAW is stored on site for disposal over an approximate three-year cycle. The next estimated DAW waste disposal year is 2026.

OEHS also manages disposal of naturally occurring compounds such as uranyl acetate and uranium and thorium nitrates. These compounds are generally licensed materials requiring disposal as radioactive waste when no longer needed. OEHS collects these materials from principal investigators when requested and stores the material for subsequent shipment for disposal as radioactive or mixed waste.

13.1.10 Waste Minimization

OEHS maintains a waste minimization program including an educational element that instructs researchers to limit use of long-lived radionuclides that need to be shipped for burial. Waste minimization techniques are taught to Radiation Workers during radiation safety training sessions. Prevention of mixed waste generation is a goal of the waste minimization program to limit the financial and environmental liabilities associated with this waste stream.

13.1.11 Sealed Source Security and Exposure Minimization

OEHS provided financial assistance to an Authorized User to improve security of the sources and to lower radiation levels during storage. A new secure safe was acquired and installed which adds a more robust level of physical security while concurrently reducing ambient radiation levels from the sources (see Figure 31). This safe was procured in 2023 and improved and further organized and shielded in 2024.



Figure 31: Secure Safe

13.2 Radon Management Program

Radon is a radioactive gas emitted from rock or soil, which may be hazardous above certain concentrations. OEHS monitors and documents radon levels in new buildings, rental properties, or large renovation projects as necessary. Charcoal vials or active monitoring technology can be used to detect radon in buildings. In 2024, radon levels evaluated in 2 buildings. One resulted in installation of radon ventilation mitigation equipment; subsequent sampling confirmed radon level was below action levels.

13.3 Magnet Safety

13.3.1 Program Information

UNH teaching and research programs utilize instruments that generate large, static magnetic fields such as Nuclear Magnetic Resonance (NMR) spectrometers and Superconducting Magnets (SM). In response to the hazards posed by such instruments, UNH has implemented a Magnet Safety Program (MSP) as a best practice. The program elements include a safety manual, training, standard operating procedures (SOPs), and magnet use area audits. The MSP falls under the purview of the Radiation Safety Committee.

13.3.2 Training

The NMR training program was developed between OEHS and the University Instrumentation Center (UIC). All individuals working with the instrument receive safety training (students, staff, faculty, etc.) via an on-line course delivered through UNHCEMS®. Additionally, UIC also provides hands-on training on the standard operating procedure for the instrument. Refresher training is tracked by the RSO and UIC personnel.

13.3.3 Registration and Instrumentation

Magnet registration is required by the MSP. For ease of access for magnet owners, a module was created in UNHCEMS® to register magnets with OEHS. There are four active superconducting magnets or NMR units on campus, as summarized in Table 14. Figure 33 shows a typical superconducting magnet in use at UNH.



Figure 33: Superconducting magnet located at UNH Durham

Table 14 Magnet Instrument Inventory 2024					
ModelType	Strength Tesla	Vertical Distance to5g line	Horizontal Distance to 5g line	Status	Location
Oxford AS400/54NMR	9.395	1.49	0.88	Active	Parsons Hall W124
Oxford AS500/51NMR	11.744	1.84	1.31	Active	Parsons Hall W124
American MagneticsNMR	5, 7 max	92-inches	72-inches	Active	Demeritt Hall 103
High Resolution NMR	7.05	1.7 m	2.3 m	Active	Demeritt Hall 103

13.3.4 Surveys and Audits

Visual surveys are conducted twice per year in the two superconducting magnet laboratories. Surveys are performed by the RSO or designee. The State of New Hampshire does not inspect superconducting magnets used for research. Survey inspection items include, proper area postings, updated operating procedures and adequate designation of the 5-gauss line. Magnetic fields are measured in units of magnetic induction, such as gauss. The 5-gauss line designates how close someone with a metallic implant such as a pacemaker can get to the magnet without any harm.

13.3.5 Program Maintenance

The MSP is updated every two years by the RSO and reviewed by the Radiation Safety Committee. The on-line training program through UNHCEMS® is updated once per year in preparation for refresher training. SOPs are updated by the magnet laboratories annually.

13.4 X-Ray Safety

13.4.1 Program information

UNH is committed to maintaining the highest quality X-Ray Protection Program (XPP). Likewise, UNH commits to full and complete compliance with all relevant requirements in the State of New Hampshire Rules for the control of radiation. The XPP is designed to control operations conducted

at UNH Research and Educational Facilities which may result in the potential exposure of UNH personnel, members of the public, and/or the environment to X-Ray Radiation.

The University of New Hampshire's commitment to the XPP is based on the fundamental principle that levels of radiation to be used, and exposures to all sources of ionizing radiation, are to be maintained As Low As Reasonably Achievable (ALARA).

The XPP is administered by the UNH RSO and supported by OEHS and the UNH Radiation Safety Committee. UNH has X-Ray diffraction machines and electron microscopes, as well as diagnostic machines for the Veterinary Technology program.

13.4.2 Training

All students, staff, and faculty who use X-Ray producing machines take X-Ray Safety training on-line through UNHCEMS®. Refresher training is offered once per year based on state regulatory requirements. Eighty-seven (87) individuals completed X-Ray Safety or X-Ray Refresher training in 2024.

13.4.3 Registration and Instrumentation

State registration and payment is required to operate an X-Ray producing machine on campus. All X-Ray producing machines are registered each summer and the certificate of registration is posted in the laboratories. An instrumentation inventory is maintained by the RSO and summarized in Table 15 below.

Table 15 X-Ray Machines Registered at UNH in 2024		
Model	Manufacturer	Type
Shimadzu	XRD-6100	Diffractionmeter
Bruker-Axs	GADDS	Diffractionmeter
Siemens Kristalloflex	D-5000	Diffractionmeter
Kratos Analytical	Supra	X-Ray Fluorescence
ZEISS	Incidental touse	Electron Microscope
Tescan	Lyra 3 GMU	Electron Microscope
Teltron	TabletopModel	Diffractionmeter (X-Ray)
Ultra	EPX-F1200	Diagnostic
Sedecal	R108	Diagnostic: General Purpose, Animal
Sirona	Heliodent Plus	Diagnostic: dental, animal
All Pro Imaging	Provectav	Demo only: dental, animal

13.4.4 Surveys

X-Ray laboratories were surveyed twice in 2024. The RSO, or designee, completes these surveys, totaling twenty-two (22) X-Ray surveys in 2024. For cabinet machines, surveys include testing the interlocks. Tests are completed for leakage of radiation for all X-Ray producing machines and postings are verified.

13.4.5 Postings

Signage is posted per State of New Hampshire Regulations in X-Ray laboratories including the Notice to Employees (Form RHS-5), which lists stage agency contact information for notification

of unsafe conditions, the Certificate of Registration of the machine, and the Standard Operation Procedure to properly use the machine.

13.4.6 Audits and Regulatory Reviews

Clym Environmental surveys the X-Ray laboratories as part of the annual third-party audit of the program. No items of non-compliance were found in the X-ray program in 2024. The State of New Hampshire, Radiological Health Section audits the UNH XPP once every three to five years. UNH was last audited by the State in 2022, with no findings of non-compliance.

13.4.7 Program Maintenance

The XPP is revised every two years. Dosimetry records are analyzed every two months for Veterinary Technology students and every three months for faculty. Additional surveys are conducted if machines are repaired.

13.5 Laser Safety

13.5.1 Program information

The Laser Safety Program (LSP) presents guidelines to protect UNH employees and students from the hazards associated with lasers and laser system operations. The intent of this program is to ensure the safe use of lasers through engineering and administrative controls. This objective shall be accomplished by identifying potential hazards, providing recommendations for hazard control, and training laser operators and incidental personnel. The LSP manual outlines the laser safety recommendations for UNH and is based on the American National Standard for the Safe Use of Lasers, or American National Standards Institute (ANSI) standard guidelines. There are currently no state regulations that pertain to laser safety, although the Radiological Health Section would like to regulate lasers in the future. A typical laser set up with posted SOP at UNH is shown in Figure 34.

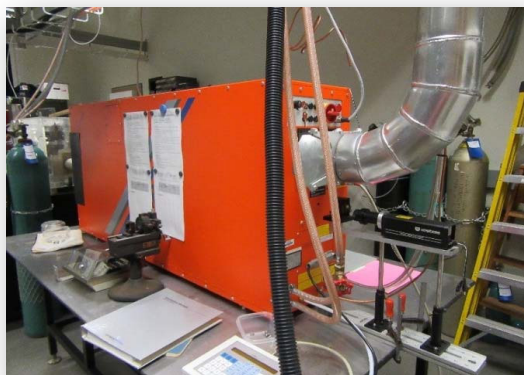


Figure 34: Class 4 laser device at UNH

13.5.2 Training

Online training through UNHCEMS® is offered for Laser Operators. Laser Operator training includes hazard identification, proper signage, use of protective eyewear, laser registration requirements, and SOP requirements. All laser training courses are updated annually. In 2024, OEHS Laser Operator training was completed by sixteen (16) students, staff, and faculty. Live and on-line Laser Awareness training is offered for those individuals that need to enter laser laboratories, but do not directly work with lasers. Forty-six (46) students, staff, and contractors completed Laser Awareness training in 2024.

13.5.3 Registration and Inventory

OEHS maintains registrations for active and inactive lasers consisting of 42 class 3B and class 4 lasers, of which 4 are presently in active use. The Laser Safety Program continues internal review and revision and the Radiation Safety Committee has taken an active role in laser protocol review and approval in 2024.

13.5.4 Standard Operating Procedures

Written SOPs are required for both the regular use and alignment of class 3B and 4 lasers. SOPs are updated by the Authorized User, approved by the Laser Safety Officer, and signed by the students and faculty that will be using the laser. The SOP should be referenced each time the laser is used.

Some examples of the safety precautions in a laser SOP include: validation of required training; removal of all reflective jewelry, watches, and belt buckles; laser-in-use lighted signs; securing all laser safety curtains or barriers; and proper use of required personal protective equipment.

13.5.5 Personal Protective Equipment

Laser safety eyewear and laboratory coats are examples of PPE. Laser safety eyewear has an optical density and wavelength specific to the laser. The calculated wavelength and optical density are described in the SOP for Authorized Users. Laboratory coats are recommended with ~~laser~~ lasers to protect the skin. Flame retardant laboratory coats are recommended for Class 4 lasers.

13.5.6 Surveys

Laser Safety surveys are conducted twice per year in all laser laboratories, by the LSO or designee. Survey inspection items include: proper registration; current training; appropriate PPE use; SOPs posted; Appropriate curtains and/or barriers; and accident / incident reporting and documentation.

Significant findings are reviewed by the Radiation Safety Committee.

13.5.7 Audits

Third party audits are performed every fourth quarter by Clym Environmental. Similar to laser surveys, inspection items are reviewed, and an interview is completed with the Authorized User. Discrepancies identified during any audits are immediately addressed.

13.5.8 Program Maintenance

The LSP is reviewed and approved by the Radiation Safety Committee every two years as a best practice. The LSP is currently being reviewed and revised with revisions scheduled to be completed in 2025.

14.0 UNH at Manchester

14.1 UNHCEMS® - Chemical Inventory and Training

Chemicals maintained at the University of New Hampshire Manchester's campus are recorded and tracked using the UNH Barcode system, which links chemical containers to the UNHCEMS® online inventory program.

Data maintained in UNHCEMS® regarding the chemical inventory at UNH at Manchester from 2010 through 2024 is summarized in Table 16, below.

Table 16 Chemical Inventory Statistics for University of New Hampshire Manchester			
Year	Removed Containers	Added Containers	Active Containers
2014	62	32	559
2015	58	59	560
2016	31	60	557
2017	14	150	693
2018	29	134	798
2019	97	162	863
2020	18	84	927
2021	21	161	1,067
2022	274	250	1,065
2023	53	97	963
2024	45	109	1,019

14.2 Contingency Planning

A contingency plan was prepared for the University of New Hampshire Manchester campus in 2016 and last updated in 2024. The plan establishes preparedness, planning, spill response and spill notification procedures for hazardous materials at this campus. The University of New Hampshire at Manchester campus does not meet the minimum threshold quantities requiring a formal ICP or SPCC as prescribed by the US EPA Oil Pollution Prevention Regulations (40 CFR

Part 112) and Hazardous Waste Regulations (40 CFR 260-265), the New Hampshire Hazardous Waste Rules (Env-Hw 100-1100) or the OSHA Emergency Response requirements for facilities engaging in hazardous waste operations (29 CFR 1910.120). However, a modified ICP was prepared as a best management practice for responding to spills for the limited quantity of hazardous materials stored at this campus.

Included within the contingency plan is a list of emergency contacts for the UNH Manchester facility and city and state agencies, a spill release response reporting quick reference summary, Initial Spill/Release Response Flow Chart and Spill Response Reporting Flow Chart, and a copy of the Emergency Assistance Agreement Response Form signed by the City of Manchester Fire Chief.

14.3 Biotechnology Innovation Center

Environmental Health and Safety continues to provide critical support the Biotechnology Innovation Center (BIC) at UNH Manchester. The BIC provides rentable lab space to private industry clients and serves as a collaborative research and teaching space for biotechnology and cellular biology.

EHS works closely with the BIC lab manager to ensure that all tenants, faculty and students using the facility comply with regulatory standards and UNH safety requirements. Routine support includes:

- Biosafety
- Laboratory safety
- Hazardous waste management
- Training and education
- Chemical inventory management

15.0 UNH Franklin Pierce School of Law

15.1 Emergency Health and Safety Committee

The UNH Franklin Pierce School of Law established a formal EHSC in 2015. The responsibility of the Committee is to assure a safe work environment for faculty, staff, students and visitors through the creation and maintenance of effective health and safety programs. The EHSC reports to the UNH Law School Dean and the Office of the Provost and Vice President for Academic Affairs on matters related to emergency preparedness, industrial hygiene, and workplace safety compliance. Specific tasks include:

- Develop, review, and update written programs and procedures to ensure compliance with OSHA, New Hampshire Department of Labor and other applicable regulations, and recognized consensus safety standards.

- Serve as an advisory body on policies and procedures to ensure the health and safety of all faculty, staff, students, and ~~vis~~
- Obtain and analyze available data on past injuries and illnesses, identify trends, and suggest appropriate corrective actions

The EHSC is a deliberative body that is representative of the Franklin Pierce community and includes members from academic and administrative divisions on campus. It is the committee's responsibility to advise the Dean, and to coordinate the various safety-related efforts of the university community. Full voting membership of the EHSC includes the Facilities Manager, the Security Supervisor, the Reference and Public Services Librarian, the SR Human Resource Assistant, the Information Technology Administrator, the UNH Director of Environmental Health and Safety and the UNH Assistant Director of Emergency Management. Chair and Vice-Chair are elected for 3-year terms with a majority vote. The EHSC Chair is a member of the UNH Environmental Health and Safety Committee.

16.0 Emerging Issues

16.1 Budget Reset

In 2024, the UNH budget reset resulted in elimination of the OEHS administrative assistant position and the EHS Emergency Mitigation Fund. OEHS staff have taken on administrative tasks such as purchasing, hourly student hiring tasks, and paying invoices. Expenses used to pay for Environmental Health and Safety issues are now sought from departments where the issue resides, potentially creating disincentives for reporting issues, and delays in corrective actions.

16.2 Staff Retirement

In 2025, a senior staffer in EHS is expected to retire. Recently, challenges in hiring processes and recruitment has contributed to delays in filling vacancies within OEHS. Given the critical nature of this position, OEHS requires highly qualified candidates to fill the position. OEHS will approach this challenge with planning and outreach to help avoid a significant period of vacancy.

16.3 Regulatory Changes

Proposed legislation could have a significant impact on UNH EHS operations and programs. A proposed bill in the NH legislature calls for updating occupational safety regulations to be consistent with OSHA regulations. This change would be a positive step but would require effort to interpret a new NH regulatory landscape. Additionally, a proposed rule change within NHDES would change classification of hazardous waste sites to be consistent with Federal Regulations. This could represent a positive change for UNH but would also require effort to interpret the change and alter program elements to be compliant.

17.0 Communication and Outreach

OEHS uses many ways to communicate our mission to the campus. The department also provides invaluable information to the public. This is accomplished in the form of a departmental

website (Figure 36), face-to-face and group meetings, electronic communications, telephone consultations, on-site investigations, group trainings, and other effective communication methods.

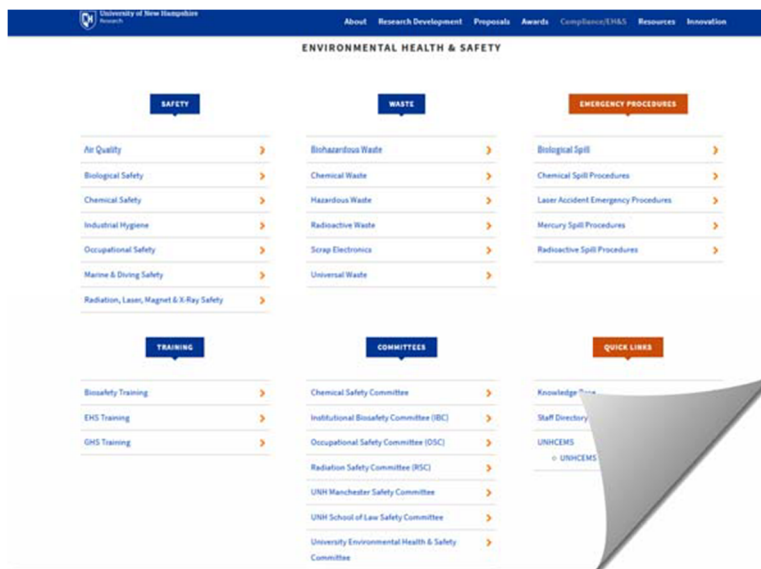


Figure 36: OEHS Home Page

The minutes of the Chemical Safety Committee, Occupational Safety Committee, Institutional Biosafety Committee, and Radiation Safety Committee meetings are posted on the website for public disclosure of our activities. OEHS staff members serve as representatives on these regulatory committee meetings, and attend other meetings of interest to the campus such as the Institutional Care and Use Committee, building construction and renovation meetings, Facilities Safety Committee, as well as ad-hoc meetings when new issues arise.

OEHS produces and distributes many pamphlets and educational materials that cover a wide variety of health and safety topics. As a general practice, the technical experts in OEHS share their programs as much as possible.

18.0 Mechanisms to Measure Compliance

UNH utilizes several mechanisms to assure the campus is meeting the elements and objectives of the campus OEHS programs discussed in this report. These include outside audits, regulatory inspections, technical committee oversight, OEHS program review and USNH OEHS Council review. Examples are highlighted below.

18.1 Industrial Hygiene

Indoor air quality and toxic material exposure assessments are conducted by OEHS, outside consultants, or by the campus Worker's Compensation Insurer depending on the complexity of the issue. Data collected during assessments are compared to current regulatory exposure limits and recommended industry guidelines. The New Hampshire Department of Labor reviews notifications regarding proposed asbestos abatement and is the regulatory agency responsible for governing abatement in New Hampshire.

18.2 General Safety

OEHS utilizes injury and illness trending data compiled by UNH's Workers Compensation insurer to focus safety initiatives. OEHS works with colleges and departments to maintain an electronic environmental health and safety training database for affected faculty, staff, and students. This centralized record keeping process enables OEHS and/or managers to generate queries of individual staff or area departments that are due for safety training. These reports aid in the scheduling of safety training and ensure that all necessary training is completed. Procedures for particularly hazardous work such as hot work, confined space entry, and asbestos and/or lead abatement require a reporting procedure that involves regular communication and oversight from OEHS with additional assistance from the Durham Fire Department and State agencies, as necessary.

18.3 Fire Protection

Both the Durham Fire Department and the State Fire Marshal's Office conduct fire and life safety inspections of campus buildings. Fire suppression and fire alarm systems are tested and certified by outside consultants. Building permits are issued and monitored for compliance by the State Fire Marshal's Office for every construction and renovation project at UNH.

18.4 Occupational Health and Medicine

Medical screening and surveillance programs are implemented by departments utilizing the services of either UNH Health and Wellness or outside occupational health services organizations. Faculty, staff, and student compliance with the animal handler medical surveillance program is reviewed jointly by OEHS and the Office of Research Integrity Services on a monthly basis.

18.5 Disaster Preparedness

UNH has implemented an Emergency Action and Procedures Plan that outlines procedures to be followed by the campus community for responding to and recovering from fires, hazardous materials spills, and major accidents. Specific procedures to follow for fire evacuation are listed in the plan. Nobis Engineering, Inc. was hired to conduct a thorough review of the UNH Integrated Contingency Plan to ensure compliance with federal and state regulations.

OEHS liaises with UNH Police for annual reviews of Emergency Procedures and Action Plans.

18.6 Diving Safety

All aspects of the UNH research diving program are reviewed annually by the UNH Diving Safety Control Board.

18.7 Biological Safety

The UNH IBC reviews and approves all biohazardous material use on campus, including use of recombinant and synthetic nucleic acid molecules, for compliance with the National Institutes of

Health Guidelines. OEHS conducts laboratory audits to assure proper biosafety procedures are being followed in the laboratory. Laboratories using human source materials are kept in compliance with the OSHA Bloodborne Pathogens Standard through training, strict use of Universal Precautions, sharps surveys and Hepatitis B vaccine offerings.

18.8 Hazardous Materials Inventory and Reporting

The U.S. Department of Transportation and the Federal Aviation Administration perform unannounced inspections and audits of the shipping program as part of a regional initiative to enforce hazardous materials shipping regulations at colleges and universities.

18.9 Hazardous Waste Management

OEHS provides regular oversight and review of laboratories and shops that generate and store hazardous waste. The NHDES and the U.S. Environmental Protection Agency conduct unannounced inspections of the hazardous waste management program at colleges and universities. OEHS staff conducted a review of the CHWAA Preparedness, Prevention and Contingency Plan, the Hazardous Waste Transporter Contingency Plan, and the Central Accumulation Area Security Plan.

18.10 Radiation Safety

Radiation safety oversees both ionizing and non-ionizing radiation and inspects all laboratories that contain radioactive material quarterly, performs contamination surveys, radiation surveys and compliance audits, and ensuring all laboratories continue to meet all license conditions, as well as all state and federal regulations. The Radiation Safety Program is audited annually by an outside consultant. Results of the audit are shared with the Radiation Safety Committee and the Committee approves any changes to the Radiation Protection Program recommended by the audit consultant.

18.11 Laboratory Safety

OEHS receives chemicals ordered by laboratory chemical users at the university. Upon arrival, these chemicals are barcoded, recorded in UNHCEMS, and delivered to the chemical user for use. OEHS additionally performs laboratory chemical fume hood evaluations on an annual basis as well as after disruptive events, which could include unplanned power outages, repair completions, preventive maintenance, and user requests. During both chemical deliveries and fume hood evaluations, observations of laboratory safety issues were addressed in coordination with the laboratory users in addition to formal inspections.

ⁱ Biosafety in Microbiological and Biomedical Laboratories, 6th Edition, U.S. Department of Health and Human Services Public Health Service Centers for Disease Control and Prevention, National Institutes of Health, Revised June 2020, p 28

ⁱⁱ Biosafety in Microbiological and Biomedical Laboratories, 6th Edition, U.S. Department of Health and Human Services Public Health Service Centers for Disease Control and Prevention, National Institutes of Health, Revised June 2020, p 28

USNH Council on Environmental Health and Safety
2024 Annual Report
UNH Compliance Status

Program Elements	2023	2024
<u>3.3.3.1.1 Injury and Illness Prevention</u>		
<i>3.3.3.1.2.1 Industrial Hygiene</i>		
* Asbestos Abatement	●	●
* Lead Abatement	●	●
* Hearing Conservation	●	●
* Indoor Air Quality	●	●
* Personnel Exposure Monitoring for Toxic Materials	●	●
* Respiratory Protection	●	●
* Hazard Communication (GHS)	●	●
* Heat Stress	●	●
<i>3.3.3.1.2.2 General Safety</i>		
* Confined Space	●	●
* Fall Protection	●	●
* Ergonomic Evaluation	●	●
* Lock-Out/Tag-Out	●	●
* Accident Investigation	●	●
* Powered Industrial Trucks	●	●
* Cranes & Hoists	●	●
* Mobile Elevating Work Platform	●	●
* Bloodborne Pathogens	●	●
* Workplace Safety Inspections	●	●
<i>3.3.3.1.2.3 Radiation Safety & Laser Safety</i>		
* Radioactive Material License	●	●
* Radiation Safety Committee	●	●
* Radioactive Material Inventory	●	●
* Radiation Safety Manual	●	●
* User/Awareness Training	●	●
* Radiation Safety Laboratory Inspections	●	●
* Dosimetry	●	●
* Magnet Safety	●	●
* X-Ray Safety	●	●
* Radioactive Waste Management	●	●
* Laser Safety	●	●
LEGEND		
Program in place		●
Program undergoing review, improvement, or under development		●
Program not in place		●
Not Applicable		●

USNH Council on Environmental Health and Safety
2024 Annual Report
UNH Compliance Status

Program Elements	2023*	2024
3.3.3.1.2.4 Occupational Health and Medicine		
* Respirator Medical Questionnaire	●	●
* Hepatitis B Vaccination	●	●
* Animal Handlers Occupational Health	●	●
3.3.3.1.2.5 Integrated Contingency Planning		
* Aboveground Storage Tank Program	●	●
* Underground Storage Tank Program	●	●
* Integrated Contingency/Spill Prevention Control and Countermeasures Plan	●	●
3.3.3.1.2.6 Biological Safety		
* Institutional Biosafety Committee	●	●
* Biosafety Manual	●	●
* Recombinant DNA Registration	●	●
* Biosafety Laboratory Surveys	●	●
* Inventory of Infectious Material	●	●
3.3.3.1.2.7 Diving Safety		
* Diving Safety Control Board	●	●
* Diving Safety Officer	●	●
* Diving Safety Manual	●	●
<u>3.3.3.2 Hazardous Materials & Environmental Management</u>		
3.3.3.2.2.1 Hazardous Waste Management		
* Hazardous Waste Management Program	●	●
* EPA Identification Number	●	●
* Faculty/Staff/Student Training	●	●
* Contingency Plans for Central Accumulation Area	●	●
* Satellite Accumulation Area Inspections	●	●
* Universal Waste Management	●	●
* Biohazardous Waste Management	●	●
3.3.3.2.2.2 Hazardous Materials Inventory and Reporting		
* Chemical Environmental Mgmt System/Inventory System	●	●
* Community Right To Know/SARA Title III	●	●
* Safety Data Sheets	●	●
* Chemical Safety/Hygiene Plan	●	●
* Chemical Laboratory Inspections	●	●
* Chemical Safety Committee	●	●
* Title 5 Air Permit	●	●
* Stormwater Management Plan	●	●
* Refrigerant Management Plan	●	●
* Hazardous Materials Shipping	●	●
* The 2023 status for Underground Storage Tank Program was updated to reflect the appropriate compliance status.		



2024 USNH Environmental Health and Safety Annual Report

University System of New Hampshire Central Offices

1. MISSION STATEMENT

The University System of New Hampshire's Central Office is committed to providing and maintaining a safe environment for its employees and visitors. USNH focuses on fire and life safety, hazardous material management, accident prevention, industrial hygiene, and safety and health training. The University System of New Hampshire Central Office complies with all required federal, state and local statutes and with USNH Policy.

2. AUTHORITY

USNH Board of Trustee Policy (BOT VI.F.1.3) The Presidents, in collaboration with the Chancellor (currently Chief Administrative Officer), shall establish procedures to ensure the prudent management of environmental health and safety in compliance with applicable state and federal laws. Those procedures shall include coordination with a USNH Council on Environmental Health and Safety, with representation from each component institution. These procedures shall also include, where appropriate, a mechanism for measuring compliance through appropriate means including periodic environmental audits. The Chief Administrative Officer shall coordinate presentation to the Audit Committee of an annual report describing the state of the University System's environmental health and safety efforts at each institution, including the findings of any environmental audit conducted during the reporting period.

3. CAMPUS PROGRAM ELEMENTS

The USNH Director of Capital Planning coordinates support for the System Office at 5 Chenell Drive, Concord, NH. Issues of concern are addressed through regular meetings of the system office staff as necessary.

4. INJURY AND ILLNESS PREVENTION

A. General Safety

Injury control is the primary issue for the University System Central Offices. Accident investigation is performed when an illness/injury report is filed with the office of Human Resources. Recommendations are made, if necessary, to prevent recurrence. Workplace Safety Management Consultants from MEMIC are available to assist with accident investigations and risk management oversight for employees.

B. Fire Protection

Annual site and safety inspections of the Central Offices at 5 Chenell Drive are performed. Part of the inspection addresses fire and evacuation routes and planning procedures. Evacuation drills are held annually. The fire alarms are tested annually by FiveKph, LLC (property owner), Thomas H. Balon Jr. 15 Merrill Street, Manchester NH 03103.

C. Disaster Preparedness

USNH has emergency evacuation procedures which address evacuation in case of disasters. USNH Central Offices participate in the UNH Alert system administered by the UNH Police Department. This system allows USNH to contact staff during an emergency by sending text messages to staff emails and cell phones.

D. Driving Safety

Safe Driving program is available through United Educators. The Vehicle Safety Policy provides guidance to all USNH employees.

5. HAZARDOUS MATERIALS & ENVIRONMENTAL MANAGEMENT

A. Hazardous Waste Management

The USNH Central Offices deals with a small amount of hazardous waste. Identifiable waste streams include fluorescent light bulbs, copier machine and laser printer toner and outdated computer equipment. Procedures are in place for the responsible disposal of all of the above mentioned items. Electronic equipment is disposed of via the UNH IT Safe Electronic Equipment Disposal (SEED) program.

B. Hazardous Materials Inventory and Reporting

There are janitorial cleaning supplies located on site. Safety Data Sheet information is posted on site and janitorial employees are trained on the proper use of cleaning supplies.

6. MECHANISMS FOR COMPLIANCE

The USNH Director of Capital Planning ensures the compliance with safety policies by performing site evaluations and contracting with environmental specialists to assist with internal audits when necessary. Annual items reviewed include: facility safety issues and procedures, evacuation drills, (including the conducting of drills), the posting of emergency exit signs and diagrams, fire extinguishers inspections, and the removal of hazardous materials as outlined in 5A. Regular updates on the results of the evaluations and audits and on efforts to mitigate any items of concern are reported to the Chief Administrative Officer and Executive Team.

USNH Council on Environmental Health and Safety

Annual Report - December 2024

USNH Compliance Status December 2023 and December 2024

Program Elements	2023	2024
<u>3.3.3.1.1 Injury and Illness Prevention</u>		
<u>3.3.3.1.2.1 Industrial Hygiene</u>		
* Asbestos Abatement	●	●
* Lead Abatement	●	●
* Hearing Conservation	●	●
* Indoor Air Quality	●	●
* Personnel Exposure Monitoring for Toxic Materials	●	●
* Respiratory Protection	●	●
* Hazard Communication (GHS)	●	●
* Heat Stress	●	●
<u>3.3.3.1.2.2 General Safety</u>		
* Confined Space	●	●
* Fall Protection	●	●
* Ergonomic Evaluation	●	●
* Lock-Out/Tag -Out	●	●
* Accident Investigation	●	●
* Powered Industrial Trucks	●	●
* Cranes & Hoists	●	●
* Mobile Elevating Work Platform	●	●
* Bloodborne Pathogens	●	●
* Workplace Safety Inspections	●	●
<u>3.3.3.1.2.3 Radiation Safety & Laser Safety</u>		
* Radioactive Material License	●	●
* Radiation Safety Committee	●	●
* Radioactive Material Inventory	●	●
* Radiation Safety Manual	●	●
* User/Awareness Training	●	●
* Radiation Safety Laboratory Inspections	●	●
* Dosimetry	●	●
* Magnet Safety	●	●
* X-Ray Safety	●	●
* Radioactive Waste Management	●	●
* Laser Safety	●	●
LEGEND		
Program in place	●	●
Program undergoing review, improvement, or under development	●	●
Program not in place	●	●
Not Applicable	●	●

USNH Compliance Status December 2023 and December 2024

Program Elements	2023	2024
3.3.3.1.2.4 Occupational Health and Medicine		
* Respirator Medical Questionnaire	●	●
* Hepatitis B Vaccination	●	●
* Animal Handlers Occupational Health	●	●
3.3.3.1.2.5 Integrated Contingency Planning		
* Aboveground Storage Tank Program	●	●
* Underground Storage Tank Program	●	●
* Integrated Contingency/Spill Prevention Control and Countermeasures Plan	●	●
3.3.3.1.2.6 Biological Safety		
* Institutional Biosafety Committee	●	●
* Biosafety Manual	●	●
* Recombinant DNA Registration	●	●
* Biosafety Laboratory Surveys	●	●
* Inventory of Infectious Material	●	●
3.3.3.1.2.7 Diving Safety		
* Diving Safety Control Board	●	●
* Diving Safety Officer	●	●
* Diving Safety Manual	●	●
3.3.3.2 Hazardous Materials & Environmental Management		
3.3.3.2.2.1 Hazardous Waste Management		
* Hazardous Waste Management Program	●	●
* EPA Identification Number	●	●
* Faculty/Staff/Student Training	●	●
* Contingency Plans for Central Accumulation Area	●	●
* Satellite Accumulation Area Inspections	●	●
* Universal Waste Management	●	●
* Biohazardous Waste Management	●	●
3.3.3.2.2.2 Hazardous Materials Inventory and Reporting		
* Chemical Environmental Mgmt System/Inventory System	●	●
* Community Right To Know/SARA Title III	●	●
* Safety Data Sheets	●	●
* Chemical Safety/Hygiene Plan	●	●
* Chemical Laboratory Inspections	●	●
* Chemical Safety Committee	●	●
* Title 5 Air Permit	●	●
* Stormwater Management Plan	●	●
* Refrigerant Management Plan	●	●
* Hazardous Materials Shipping	●	●



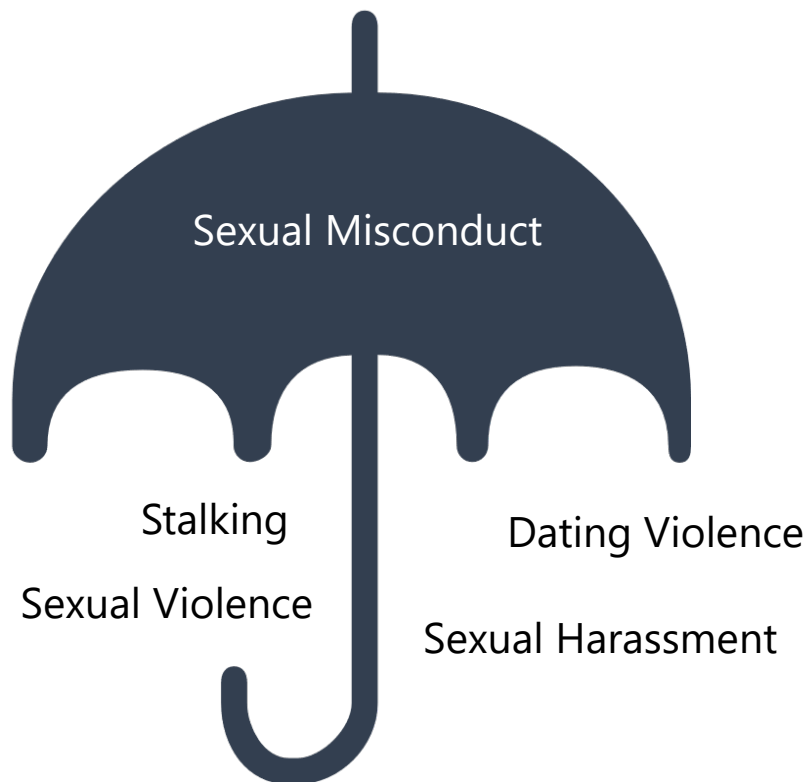
University of
New Hampshire

University System
of New Hampshire

USNH Title IX Annual Update

March 20, 2025

- Background
- Summary of RSA 188-H Annual Data Reporting
- Biennial Climate Surveys (2024)
- Looking Ahead

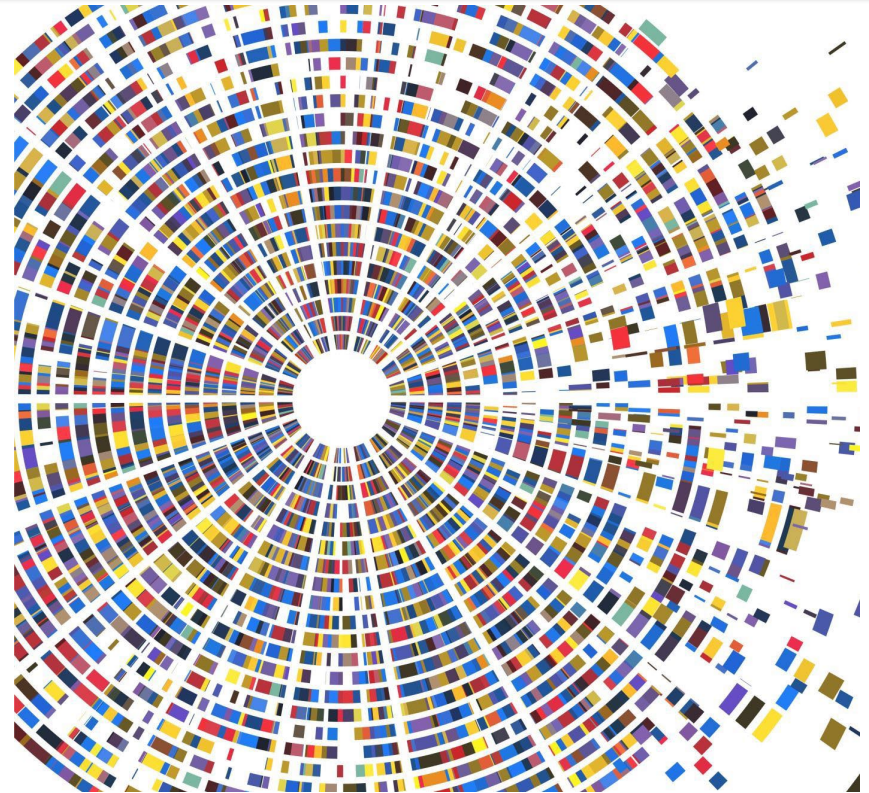


- Title IX requires institutions to respond to sexual misconduct
- Sexual misconduct encompasses a broad range of behaviors that impact students, employees, and visitors
- Responding to all forms of sexual misconduct promotes respect and accountability in the workplace and our educational programs

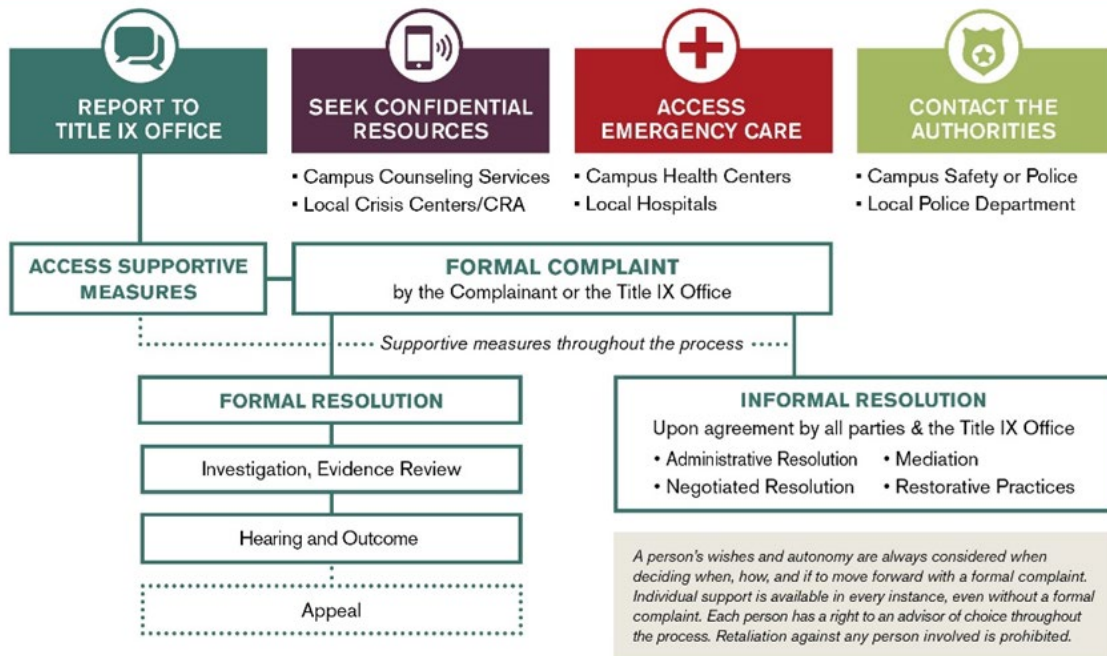
Background

Institutional response includes:

- Promoting healthy and responsive reporting culture
- Impacted party agency
- Confidential resource access
- Non-punitive supportive measures
- Equitable, prompt resolution of complaints
- Community-based remedies



NAVIGATING TITLE IX: WHAT ARE MY CHOICES?



Title IX Coordinators learn of disclosures in a variety of ways (e.g. impacted party, third party, mandatory reporters, law enforcement).

Initial disclosures may describe a broad range of behavior experienced yet include limited detail.

While some disclosures may be of an incident from a fixed point in time, dating and relationship violence matters may include a series of incidents and the interaction between parties may be ongoing.

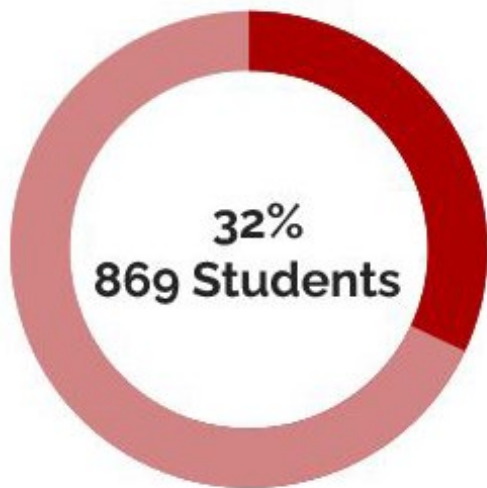
- Title IX Coordinators are responsible for offering and coordinating the implementation of supportive measures to individuals who have been impacted by incidents of sexual misconduct.
- Supportive measures are non-disciplinary, non-punitive individual services offered to the complainant or respondent.
- Examples include: counseling, academic accommodations, changes to work or class schedules, housing modifications, mutual no-contact directives, and leaves of absence.

RSA 188-H requires all New Hampshire institutions to report the total number of allegations of ***dating violence, domestic violence, sexual assault, and stalking*** reported to the institution's Title IX Coordinator ***by a student or employee*** of the institution ***against another student or employee*** of the institution.

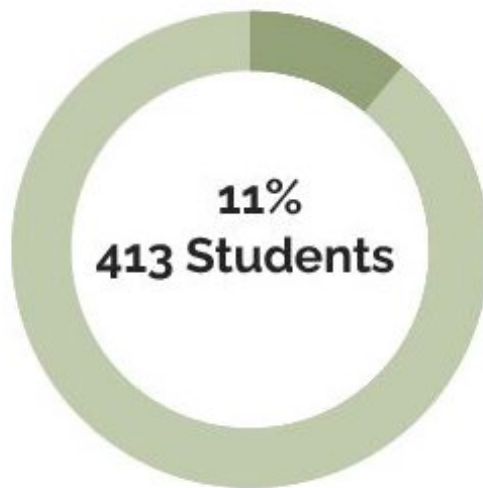
RSA 188-H Data AY 2022 through 2024

Reported Conduct:	KSC			PSU			UNH		
	AY 2022	AY 2023	AY 2024	AY 2022	AY 2023	AY 2024	AY 2022	AY 2023	AY 2024
Dating Violence	1	4	6	7	9	7	1	5	7
Domestic Violence	1	0	0	0	0	0	8	0	7
Stalking	2	3	3	3	2	2	15	13	14
Sexual Assault	12	9	13	14	12	12	28	26	15
Sexual Harassment	3	3	10	7	3	4	29	20	40
Sexual Exploitation	0	1	0	0	1	3	0	7	1
Additional disclosures, including third parties	13	27	46	32	16	15	7	72	118
Total	32	47	78	63	43	43	183	143	202

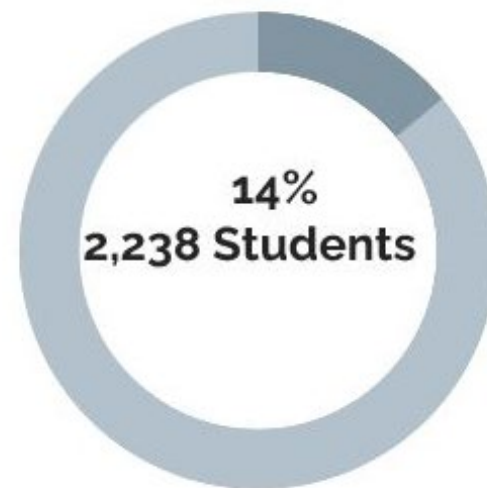
Response Rates Across USNH



Keene State College



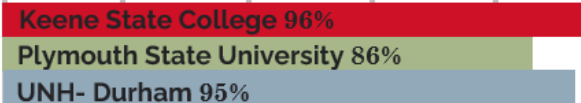
Plymouth State University



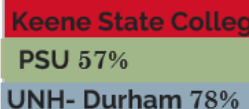
UNH - Durham

Sense of Safety

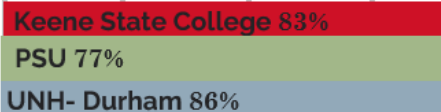
I generally feel safe on-campus



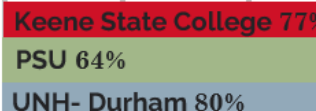
On or around campus, I feel safe from sexual harassment



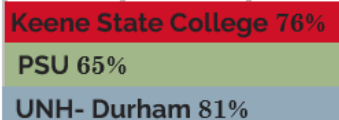
On or around campus, I feel safe from dating violence



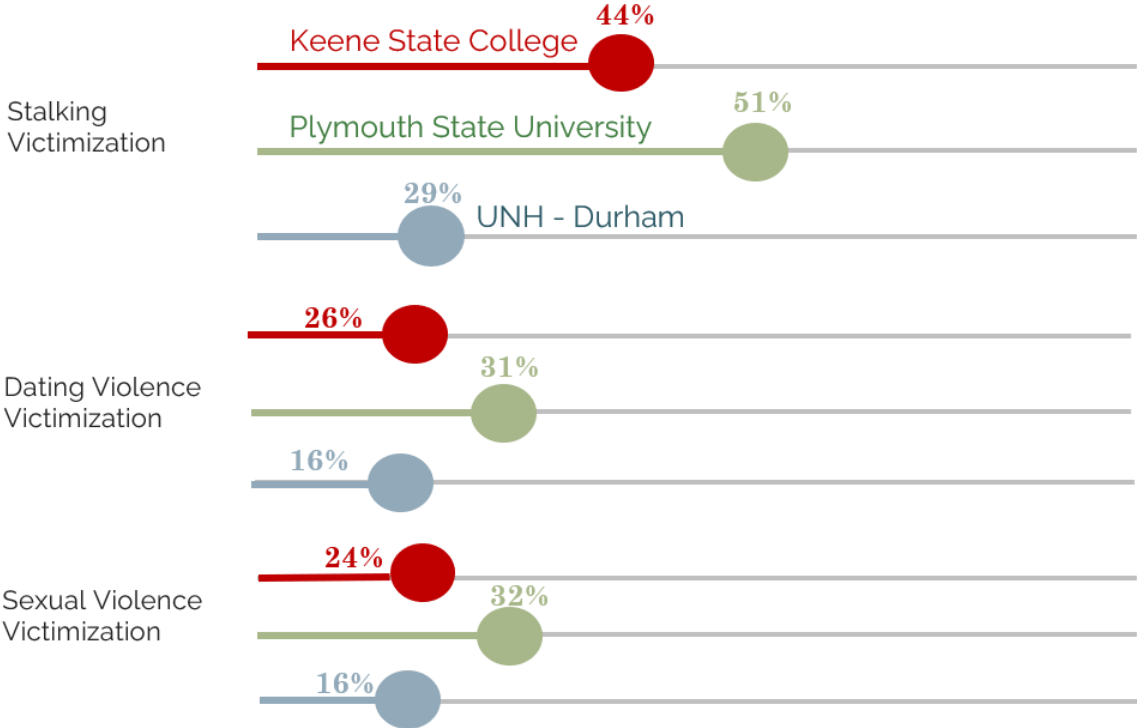
On or around campus, I feel safe from sexual violence



On or around campus, I feel safe from stalking



Sexual Misconduct Victimization



Navigating Title IX

- Fluctuating laws, regulations, and orders will require campus adaptation
- Complex resolution proceedings will continue to demand attention and resources
- Cultural expectations and civil rights obligations will remain in tension
- Remedies require prolonged attention and responsiveness

Discussion and Questions

Jeffrey Maher, KSC

Janette Wiggett, PSU

Bo Zaryckyj, UNH

Annual Title IX Report to the Audit Committee

*Keene State College, Plymouth State University, University of New Hampshire
March 2025*

Introduction

The USNH Title IX Coordinators are pleased to offer this annual report about sexual harassment and sex-based violence in our communities. This report seeks to advance transparency and highlight our collective work in an environment impacted by increased and shifting regulations and a complex political and social climate.

Title IX is one of the most complicated regulatory mandates for colleges and universities. It has been in a state of flux and change since its inception, but never more so than during the past five years. It is the basis for significant litigation and institutional risk, both reputational and financial. The past year has been no exception and once again brought significant changes to the Title IX regulations that necessitated major policy revisions which, after many months of work, were ultimately prevented from taking effect.

In our roles, we work to balance many competing factors to support the success of our students and employees and to ensure compliance with federal and state law. We continue to work with dedication and resolve in support of the safety of our campuses.

Role of the Title IX Coordinator

Title IX Coordinators serve a variety of functions essential to ensuring the USNH institutions take appropriate action to stop, prevent, and remedy matters involving sex-based harassment and sexual misconduct. Title IX offices respond to incidents of sexual misconduct by determining appropriate supportive measures for students and employees, overseeing complaint resolutions, providing training for campus community members and engaging in prevention programming. Title IX Coordinators work with local crisis centers when individuals disclose an incident of sexual misconduct. They collaborate with local police and county attorneys when matters are concurrently reported as crimes, mindful of navigating the complexities and conflicts of interest that may present in simultaneous investigations. They enact the institution's steps to restore and ensure access to learning, living, and working environments. Title IX coordinators implement and oversee the institution's resolution processes ensuring equitable treatment, adherence to procedural protections, fairness, and due process.

Title IX Resolution Process Overview

In addition to a support-based resolution, which may be preferred by individuals who do not wish to file a formal complaint of sex-based discrimination or harassment, our policies provide a formal resolution process and an alternate resolution process. Which process best meets an individual's needs is a personal decision.

In the formal resolution process, the institution investigates and adjudicates the allegation(s). We are committed to providing an objective and thorough investigation and are equally committed to

ensuring this process is as thoughtful and compassionate as possible. Investigators, advisors, and hearing panelists receive training regarding their roles as well as trauma-informed questioning techniques. In particular, the work of an advisor is sensitive, difficult, and time consuming. It is not uncommon for an advisor to dedicate over forty (40) hours assisting an individual through a formal resolution.

During the investigation and hearing process, both parties (complainant and respondent) have equivalent rights, including the opportunity to present evidence, to review and respond to evidence collected during the investigation, to review the draft and final investigatory reports prior to a hearing, to be accompanied by an advisor of their choice, to access supportive measures throughout the process, and to appeal. During a live hearing, parties are subject to questioning by the hearing panelists and the other party's advisor. Parties receive written notification of the outcome and written notification of any appeal.

The alternate resolution process is a voluntary, remedies-focused process that integrates support and accountability. The parties mutually agree to terms to resolve the allegations in lieu of a formal investigation/adjudication. Resolution agreements ensure parties can co-exist on campus and pursue their academic and non-academic interests in a safe, respectful and productive educational environment. Common resolution agreement terms include educational opportunities, administrative no contact orders, preferred course or housing selection, or the respondent's termination of certain affiliations.

RSA 188-H Annual Data Reporting

RSA 188-H requires all New Hampshire institutions to report annually the total number of allegations of ***dating violence, domestic violence, sexual assault, and stalking*** reported to the institution's Title IX Coordinator ***by a student or employee*** of the institution ***against another student or employee*** of the institution. This data differs from Clery data, which is limited by campus geography and other factors. Although the state law does not mandate inclusion of allegations of sexual violence in which the alleged perpetrator is not a member of the campus community (e.g. a visitor or a student from another college/university) or reports about a third-party respondent, institutions have the option of including additional data in the report for increased transparency. The information below summarizes the data reported by USNH institutions in the first three years of the data reporting requirement.

<i>Reported Conduct:</i>	KSC			PSU			UNH		
	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>
Dating Violence	1	4	6	7	9	7	1	5	7
Domestic Violence	1	0	0	0	0	0	8	0	7
Stalking	2	3	3	3	2	2	15	13	14
Sexual Assault (including	12	9	13	14	12	12	28	26	15

Reported Conduct:	KSC			PSU			UNH		
	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
with and without penetration)									
Sexual Harassment	3	3	10	7	3	4	29	20	40
Sexual Exploitation	0	1	0	0	1	3	0	7	1
Additional disclosures, including by/against third parties	13	27	46	32	16	15	102	72	118
Total	32	47	78	63	43	43	183	143	202

The number of disclosures or reports received is greater than the number of matters that result in a formal complaint process. Under the 2020 Title IX regulations, a written and signed formal complaint is required to initiate the formal resolution process or the alternate resolution process. The following is a summary of formal complaints as reported on the annual RSA 188-H report.

Formal Complaints (RSA 188-H Data¹)	KSC			PSU			UNH		
	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
Formal complaints received	3	2	1	3	5	0	2	0	4
Students found <i>responsible</i>	1	1	0	2	0	0	2	0	0
Students found <i>not responsible</i>	1	0	0	1	0	0	0	0	0

¹ RSA 188-H data is reported annually by October 1 for the academic year prior. Data for 'responsible' and 'not responsible' fields may not reflect outcomes determined after the annual reporting deadline.

Biennial Sexual Misconduct Climate Survey – RSA 188-H

All colleges and universities in New Hampshire are required to administer a biennial Sexual Misconduct climate survey pursuant to state statute; 2024 marked the second time this survey was administered. Developed by a state-wide task force, the climate survey includes a series of base questions and the option for campus-specific questions.²

The tables below summarize response and completion rates for USNH institutions based on the total population of enrolled students who were sent the survey link. Survey participants responded to questions about incidents of dating violence, stalking, and sexual violence they have experienced since enrolling at their institution. Reported prevalence rates have remained similar since the survey was previously administered and are consistent with national surveys of this type. Despite these prevalence rates, USNH students overwhelmingly report feeling safe on campus.

	KSC	PSU	UNH-Durham	UNH-CPS	UNH-Law
Response rate	32%	11%	14%	6%	15%
Fully completed survey³	76%	60%	80%	80%	90%

Prevalence rates:⁴	KSC	PSU	UNH-Durham	UNH-CPS	UNH-Law
Dating violence	26%	31%	16%	**	10%
Stalking	44%	51%	29%	**	21%
Sexual violence	24%	32%	16%	**	**

Sense of Safety (Residential Campuses)	KSC	PSU	UNH-Durham
Respondents “generally feel safe on campus”	96%	86%	95%
Feel safe from sexual harassment	73%	57%	78%
Feel safe from dating violence	83%	77%	86%
Feel safe from sexual violence	77%	64%	80%
Feel safe from stalking	76%	65%	81%

² The Administrator Researcher Campus Climate Collaborative (ARC3) survey modules were used to develop the NH base survey.

³ USNH institutions reported completion rates based on percentage of respondents who fully completed the survey out of total number of students who started the survey.

⁴ Prevalence rate indicates that a respondent experienced at least one type of incident in a given category since enrolling at the institution. **Indicates less than 5 respondents.

More detailed summaries of the survey results are available at:

[KSC Sexual Misconduct Climate Survey](#)

[PSU Sexual Misconduct Climate Survey](#)

[UNH Campus Safety and Culture Surveys](#)

2024 Title IX Regulations (vacated)

In May 2024, the Department of Education promulgated new Title IX regulations with an effective date of August 1, 2024. The Title IX coordinators on each USNH campus, supported by the General Counsel's Office, met regularly throughout the summer to develop consistent policies and procedures across campuses that were compliant with the new regulations. Our shared goal was to have one policy applicable across USNH institutions. However, there was significant national litigation surrounding these new regulations, and in August 2024, a court enjoined many institutions nationwide from implementing the new requirements, including the University of New Hampshire (UNH). Keene State College and Plymouth State University moved forward and implemented new policies and developed new training as required by the 2024 regulations. These policies were short lived, however, when on January 9, 2025, a federal judge vacated the 2024 regulations. All USNH institutions are now operating under former policies consistent with the 2020 Title IX regulations.

Looking Forward

It is self-evident that a healthy campus climate helps to prevent sex discrimination and sex-based harassment. Every campus community member can and should assist in maintaining and encouraging positive social and workplace conduct and engaging as active bystanders in problematic situations.

As Title IX coordinators, we remain dedicated to providing a wide range of supportive measures to community members, to implementing beneficial prevention initiatives, and to conducting thorough, objective, and empathetic resolution processes. We continue to rely on our institutional leaders and the Board of Trustees to support and engage in our efforts.

However, on each of our campuses, the challenges we face are real and mounting in a time of resource constraints. The rapid pace of changes to applicable laws and regulations does not allow sufficient time to adapt policies, procedures, and training to legal requirements. In addition, formal complaints often require complex and technical investigations. Each institution faces a persistent shortage of trained investigators, advisors, and decision-makers that are essential to carrying out the formal process. The cumulative impact of these challenges leads to lengthy investigations and adjudicatory processes, which contribute to the misperception that institutions cannot resolve matters to a party's satisfaction and may increase resistance to reporting.

Nonetheless, we remain steadfast in our commitment to meaningful and sustained dialogue, clear policies and procedures, continuous self-improvement, and authenticity – all towards creating an environment where individuals can meet and exceed their personal, academic, and career goals.

UNIVERSITY SYSTEM OF NEW HAMPSHIRE
BOARD OF TRUSTEES

Audit Committee

Information Item
Supporting Materials Summary Sheet

University System of New Hampshire

To: Audit Committee

Re: Outstanding Audit Issues – **For Information, No Action Required**

SUPPORTING MATERIALS (attached) – SUMMARY AND SALIENT INFORMATION

The list of outstanding audit issues includes all significant open issues from past audit reports and those that were closed since the report was last distributed to the Audit Committee. It is updated semi-annually for follow-up and control monitoring purposes. Of 52 action plans currently being tracked, 9 are from internal audit reports issued since the last semi-annual update, 28 underlying risk/control issues have been reported by management as resolved or management has accepted the residual risk (one resolved action plan is from the report issued since the last semi-annual update), and remaining 16 are in process, much improved, and/or on hold.

SUBMITTED and APPROVED BY:

Catherine A. Provencher
Chancellor

Date Prepared: March 10, 2025

For the Meeting of: March 20, 2025

-- End of Summary Sheet --



OUTSTANDING AUDIT ISSUES MONITORING MATRIX as of 03/10/2025

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
1	2021	KSC	Admission Data Security Review	Enhance protocols for sensitive data handling	(1) We are currently accepting high school transcripts and other documents with sensitive data via email. We already have a system in place for high school counselors to submit these transcripts securely. We will reinforce the usage of this system. In addition, we will be developing an alternate way for those counselors that are challenged by technology to send transcripts on behalf of the applicant in a safe manner. This process will be in place in time for the next application cycle (September 30, 2021). (2) A formal policy, including protocols and guidelines, will be created by the Admissions Office addressing all of the above recommendations by December 31, 2021. We will ensure that security protocols and guidelines are reviewed by the USNH Information Security Officer prior to distribution. (3) We will review the USNH Cybersecurity Policy USY VIII.C.4 to ensure compliance with this policy (September 30, 2021) (4) We will be developing a retention policy for paper documents and documents stored within the system, with the CRM team and consult USNH legal team. This will be completed by October 31, 2021. (5) We will investigate the feasibility of and/or purchasing a dedicated, non-network fax machine for use in faxing and receiving faxed documents with sensitive data. Alternatively, the office may end fax use (both sending and receiving). This will be completed by September 30, 2021. (6) We will reinforce the existing policy to only use the dedicated scanning workstation to scan sensitive data.	Dec-21	Dec-24	<div></div>	Resolved 1/25
MG EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) Resolved (2) - (3) Resolved: We finalized the data security handling protocols and have implemented the protocol's procedures in the KSC Admissions Office (4) - (6) Resolved.									
2	2022	KSC	Student Billing	Enhance the review and approval of billing rules	(1) We will develop formal protocols for the segregation of duties between rule changes, testing of rule changes, and tuition. We will work with UNH ET&S to create a report showing all student billing rules that were updated prior to the billing rules being applied to student accounts. (2) We will develop a formal process to review adjustments to student accounts on a periodic basis. We will consult with UNH ET&S to create an adjustment report that can be used for the review. (3) We will develop and document operating procedures for Ellucian Colleague rule changes and student billing assessment and train staff on procedures. (4) We will consult with UNH ET&S to help KSC Student Account set up complex billing rules that could incorporate the complexity of the applied music fee. (5) As in regards to the housing deposit, for the academic year 2022-2023, the housing deposit was discontinued. (6) We will be working with ET&S to evaluate processes and leverage technology to mitigate risk, especially where additional resources are not available. This will be completed by March 31, 2023 by the KSC Director of Student Accounts and the KSC VP for Finance and Administration	Mar-23	Feb-25	<div></div>	Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 02/14/2025: (1) -(6) Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed.									
3	2022	KSC	Student Billing	Enhance outstanding balances collections	We will update, review, and approve the existing policy and procedures on the collectability of outstanding balances annually by the KSC Chief Financial Officer. The policy and procedures will include detailed written procedures regarding the formal follow-up with non-paying students prior to the start of the semester and how accounts should be written off in the general ledger. KSC is currently in process of hiring a collection resource within the department, once the recourse is hired, we will ensure that appropriate training is provided to the staff to follow the updated policy and procedures. We will also reinforce existing USNH and KSC policies to ensure compliance with the policies. This will be completed by March 31, 2023 by the KSC Director of Student Accounts and the KSC VP for Finance and Administration	Mar-23	Feb-25	<div></div>	Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 02/14/2025: Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed.									
4	2022	KSC	Student Billing	Enhance the R+30 Analysis	We will work with Information Technology to create a formal R+30 analysis that includes relevant information from other internal KSC departments, like dining, housing, registrar, student accounts, class attendance, and information technology. We will also establish formal guidelines, procedures and training regarding the updated R+30 analysis. Stakeholders will be formally made responsible for their parts of the R+30 analysis, and a process will be created to review and follow-up on outstanding student account balances prior to the start of the semester. This will be part of the updated collectability of outstanding balances policy. This will be completed by June 30, 2023 by the KSC VP for Finance and Administration	Jun-23	Feb-25	<div></div>	Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 02/14/2025: Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed.									
5	2022	KSC	Student Billing	Enhance budget protocols and procedures regarding purpose related to mandatory fees	(1) We will develop formal written policies and procedures which define and describe our budget development, approval and monitoring process, including the responsibilities of key budget positions, data and documents that should be used by staff. (2) We will include mandatory fee income into the existing income reasonableness analysis that is performed twice a year. (3) We will develop and communicate formal policies and procedures how student fees (including mandatory fees and other student related fees) can be used by departments. This will be completed by June 30, 2023 by the KSC VP for Finance and Administration	Jun-23	Feb-25	<div></div>	Resolved 2/25




#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date		Status
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/14/2025: Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed.					
6	2022	KSC	Registrar's Office Data Security Review	Enhance protocols for sensitive data handling	(1) We will develop security protocols and guidelines for handling sensitive data, including redacting of sensitive information where possible. We will ensure that the security protocols are reviewed by the USNH Information Security Officer. (2) We will submit a TeamDynamix ticket to review the set-up of the OneDrive by the USNH Information Security Office to ensure FERPA data is securely stored. (3) We will review all various modes how FERPA sensitive data is currently received by the KSC Registrar's Office to ensure proper security measures are in place with the USNH Information Security Officer. This will include procedures regarding the sharing of the password for the central email account. (4) We will work on developing retention policies and purge obsolete documents that are stored on in the Vault, audit room, Ellucian Colleague, ApplicationXtender, shared drives, and KSC OneDrive folders. (5) We will submit a TeamDynamix ticket to request a security review of the fax machine and scanner. (6) We will submit a TeamDynamix ticket to request a review of web forms used to collect FERPA data by the Registrar's Office. This will be completed by the KSC Associate Provost	Mar-23	Mar-25		In Process 1/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) In Process: We are currently working on finalizing the security protocols and guidelines for sensitive data handling. The new expected due date is March 31, 2025. (2) Resolved. OneDrive has been reviewed by ETYS to ensure FERPA Data is securely stored. (3) In Process: We are currently working on finalizing the security protocols and guidelines for sensitive data handling. The new expected due date is March 31, 2025. (4) In Process: We are currently working on finalizing the security protocols and guidelines for sensitive data handling. The new expected due date is March 31, 2025. (5) Resolved. KSC Registrar's office no longer accents faxes. (6) Resolved.					
7	2022	KSC	Registrar's Office Data Security Review	Enhance physical security	(1) By March 31, 2023, we will submit a recommendation via the appropriate channels to conduct a cost-benefit analysis and consider replacing all physical keys with an electronic card reader to monitor access to the KSC Registrar's Office during off hours and the weekend. (2) By May 5, 2023, we will develop formal policies and procedures regarding access to the graduation audit room and to lock the file cabinets that contain sensitive student information. (3) By May 5, 2023, we will develop formal policies and procedures to change the locks and vault combination on a periodic basis. This will be completed by the KSC Associate Provost	May-23	Dec-24		Resolved 1/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 1/29/2025: (1) - (3) Resolved. KSC Management has accepted the risk for this audit issue. In addition, the KSC Registrar's office is in the process of reducing paper documentation stored in the office by uploading the information into ApplicationXtender (if needed).					
8	2023	KSC	Special Employee Payments	Formalize special (one-time) payment policies and responsibilities	KSC HR, in collaboration with the President's Cabinet, will take the following steps to develop a KSC policy and process for requesting and approving (one-time) special payments (bonuses, stipends), including: Creation of a one-time special payment form, confirmation which earn codes are to be used for various special payments, creating a Keene State College policy for requesting, approving, and retention of one-time special payments, require detailed explanation regarding the reason for the special payment, implementing process for Cabinet approval of the new special payment process and policy, require Managers/supervisors to identify funding sources for special payments, obtain VP, Finance, and HR approval of the special payment before it is processed for payment, require segregation of duties between approving and entering such transactions, train managers/supervisors on the new policy and process, review these procedures periodically and evaluate updating these procedures. In addition, the above policy would address any informal compensation arrangements. This will be completed by the KSC Director of Human Resources	Aug-23	Dec-24		Resolved 1/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: Resolved: KSC HR has drafted the procedures for processing and approving (one-time) special payments and the procedures have been approved by the KSC CFO.					



#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
9	2023	KSC	Cash Handling	Enhance compliance with KSC and USNH Cash Policies	We will explore going cashless with as many operations as possible and will work with others within USNH to explore available options. In addition, we will update the existing KSC cash policies and provide training to the campus to ensure compliance with KSC and USNH policies and procedures, including procedures regarding how to process voids and refunds. Given the limited staff resources, there are situations where segregation of duties or dual controls may require alternate/compensating controls. We will initiate a discussion with the USNH Manager for Policy and Risk Management regarding how long checks should be maintained before they must be destroyed. This will be completed by March 31, 2024 by the KSC Director of Finance Division	Mar-24	Jan-25	<div></div>	Resolved 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/14/2025: Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed.					
10	2023	KSC	Cash Handling	Enhance petty cash fund handling process	(1) KSC Student Accounts has reduced the number of cash funds from three (\$200.00, \$1,000.00 and \$3,000.00) to a single change fund of \$1,000.00. (2) We will reinforce with Student Activities the existing petty cash fund policies and ensure that they will use procurement cards in place of petty cash as much as possible (when UShopNH isn't an option). In addition, we will provide training to petty cash custodians to ensure compliance with USNH policies. This will be completed by March 31, 2024 by the KSC Director of Finance Division (3) In addition, the USNH Manager, Policy and Risk Management will review the petty cash fund policy in conjunction with USNH Accounting Services and make any updates as applicable. This will be completed by March 31, 2024.	Mar-24	Jan-25	<div></div>	Resolved 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) Resolved. The change funds for the KSC Student Accounts have been reduced to \$1,000 (2) Resolved. USNH Policies on Petty Cash transactions were reinforced with Student Activities and petty cash transactions are in compliance with USNH Petty Cash policy. (3) Resolved. The USNH Manager, Policy and Risk Management reviewed the petty cash fund policy in conjunction with USNH Accounting Services and noted no updates were deemed necessary.					
11	2023	KSC	Cash Handling	Enhance change fund handling process	(1) We have closed the change funds in the Registrar's Office and Student Financial Services. We have updated the custodian for Continuing Ed and are working with Film Studies to update the custodian for their fund. (2) We will develop campus procedures to ensure compliance with USNH policy, including documenting periodic counts and balance confirmations. We will also provide training to change fund custodians. (3) The change fund for Continued Education has been closed and the change funds for the Redfern Arts Center has been made whole and the balance agree now to the USNH Controllers list. (4) We will review the KSC Athletics change fund to ensure that any differences are now resolved. Lastly, we will work with Athletics to explore dining options and tracking for prospective students that will comply with NCAA requirements. This will be completed by March 31, 2024 by the KSC Director of Finance	Mar-24	Jan-25	<div></div>	Resolved 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) Resolved. (2) Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed (3) Resolved (4) Resolved: KSC Management has accepted the risk for this audit finding. The finding will be closed					
12	2024	KSC	Student Account Data Security Review	Enhance protocols for sensitive data protection	(1) A security protocol plan will be developed for the billing area, including all areas noted in the recommendation above. In addition, the procedures will include to check new laptops if they are encrypted. (2) While a data retention policy and procedures need developed it retention policies should be USNH system wide given that each unit deals with the same data. We will work with USNH committees such as GLBA, Red flag and Data Security to develop a policy and procedure that will encompass the entirety of USNH given the type of data. In addition, we will work with USNH committees on documenting and implementing the red flag rule procedures to verify a student's identity. (3) Some records have already begun to be purged as we moved from a shared folder to a share point environment, and we will continue the purging process while documenting the procedures and protocol. This will be completed by June 30, 2025 by the KSC Director of Student Accounts	Jun-25	Feb-25	<div></div>	Resolved 1/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) Resolved. We implemented a data security handling protocol over Student Financial Aid. (2) Resolved. As part of the data security handling protocol, data retention procedures were created. (3) In Process. We are currently working on purging any documents that exceed the retention period established in the data security handling procedures. This item has been downgraded to a medium risk.					
13	2025	KSC	Behavioral Health Improvement Institute (BHII) Data Security Review	Enhance Data Protection in Cloud Solution	1)KSC BHII will request assistance from USNH Cybersecurity to assess the risk posed by LastPass's security incidents and to determine what, if any, action is needed from BHII to mitigate that risk. This will be completed by March 31, 2025. 2)KSC BHII will contact USNH Procurement Services to contact the vendor regarding signing a formal contract. This will be completed by March 31, 2025. 3)BHII will initiate a discussion with USNH Cybersecurity concerning review of security standards for our active third-party software applications and documentation of BHII's and USNH ET&S roles and responsibilities in managing those systems. This will be completed by March 31, 2025. 4)USNH Cybersecurity completed a security review of all required external vendors (QuickBase, Formstack, LucidCharts, ClickUp, DataCamp, Google Storage, LastPass, and Otter.AI) on 12/6/2024 and USNH GRC approved the individual SARs. Responsible Party: KSC BHII Data Security Officer	Mar-25	Mar-25	<div></div>	In Process 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/24/2025: NEW					

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
14	2025	KSC	Behavioral Health Improvement Institute (BHII) Data Security Review	Enhance system access protocols	1) BHII conducts regular reviews of all individual access to data applications annually when managing SaaS/PaaS subscription renewals, in addition to real-time user management. We will develop tables in each of our QuickBase data platforms to document Client-initiated revisions to their roster of individuals and roles that determine the permissions governing their access to the data (historically, those requests have been made via email or in project meetings). This will be completed by March 31, 2025. 2) In addition, we will review and verify access on an annual basis with the clients. The review will be formally documented. This will be completed by December 31, 2025. 3) Client access to SharePoint content is very limited and is configured by USNH to automatically expire after a period no longer than a year without active administrative intervention. In concert with Sharepoint's audit log system, we believe no additional documentation is needed for that system. No external users are granted access to Formstack. No other systems are permitted for storage or management of sensitive data. 4) BHII's DSA template will be revised to specify that access for BHII staff is determined by the BHII Principal Investigator and enacted by the BHII Security Officer. When a BAA is deemed appropriate (when Client is a Covered Entity), the Client typically utilizes their own BAA template; BHII does not supply the template language, and revisions are rarely welcome. We will add language in the contract with the client, the DSA, or BAA (whichever is more appropriate) that requires the client to inform KSC BHII within a certain time frame of any changes to the access for external applications. This will be completed by March 31, 2025. Responsible Party: KSC BHII Data Security Officer	Dec-25	Dec-25	<div></div>	In Process 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/24/2025: NEW				
15	2025	KSC	Behavioral Health Improvement Institute (BHII) Data Security Review	Enhance protocols for sensitive data handling	1) BHII engages in risk assessment throughout the selection and design of relevant tools, security agreements, and annual BHII data privacy and security trainings. Going forward, we will document the risk assessment as required by the HIPAA Security Rule. This will be completed by March 31, 2025. 2) We are currently in the process of revising the BHII's Privacy & Security Policy as needed to address emergent concerns and opportunities. This will be completed by March 31, 2025. 3) Given the evident vulnerability of existing protocols for all laptops to be encrypted before they are issued to BHII staff, BHII's Security Officer will henceforth verify encryption as part of our routine staff onboarding and hardware replacement procedures. This will be included in our onboarding checklist. This will be completed by March 31,2025 4) BHII has terminated, and verified that it never used, Google One. They retain a generic Gmail account but that is never used for sensitive information. This was completed on January 31, 2025. 5) BHII's DSA templates have been reviewed by USNH Legal; we will submit our Jan 2025 revision for review as well and maintain the documentation of the review. This will be completed by April 30, 2025. 6) We will initiate a discussion with UNH SPA and USNH Cybersecurity to ensure external client's BAA and DSAs are appropriately reviewed and approved. This will be completed by June 30, 2025. Responsible Party: KSC BHII Data Security Officer, Director of BHII, KSC	Jun-25	Jun-25	<div></div>	In Process 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/24/2025: NEW				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
16	2021	PSU	Student Billing Audit	Enhance protocols related to mandatory and course related fees	<p>(1) The Finance Division, in conjunction with the Registrar’s office, will establish/enhance policies and procedures regarding the set up and use of course related fees by December 31, 2021. Through the implementation of the UShopNH tool, the majority of expenses charged against course fee revenues is evaluated at the time of purchase. For those items, such as reimbursements, that are not processed through the purchasing tool, the Finance Division will establish a periodic review process to ensure the appropriateness of expenses charged against course fee revenues beginning July 1, 2021.</p> <p>(2) PSU Finance will create a formal policy on how student mandatory fees can be used. This will be implemented by December 31, 2021. Procedures on how to access/spend the dollars will be governed by USNH purchasing and disbursement policies and procedures. Through the UShopNH tool, the PSU Finance Office has greater insight into related expenditures that are occurring and by virtue of their approval of the requisition is validating the appropriateness of the expense. As the new FAR travel and expense process is being constructed, PSU is advocating to have Campus Finance Offices inserted the Banner Finance approval process for such payments to employ the same allowability review that occurs for transaction processed through the UShopNH tool.</p> <p>(3) Mandatory auxiliary fees support auxiliary activity, and USNH elected to classify these revenues in alignment with the activity they support. USNH Financial Services will evaluate the existing practice and as part of the policy updates underway to support the Financial Administrative Restructure project and document its justification for the classification by June 30, 2022. The language in MD&A also will be clarified to fully disclose the categories of auxiliary activities for the year ending June 30, 202</p>	Dec-21	Jun-25		In Process 1/25
MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) Resolved. Formal guidelines surrounding course related fees have been created and implemented. In addition, course related fees are reviewed annually to ensure that they still should be applied to the specific course. (2) In process: PSU Management is currently working on resolving the management action plans. Due date was extended to June 30, 2025 (3) Resolved									
17	2020	UNH	Identity Access Management	Enhance security configurations	<p>(1) UNH IT agrees that a security assessment of the OIM replacement should be conducted by 12/31/2021. (UNH Information Technology Manager), reached out to Ron Hartlet & Rene B. on 19 JAN 2024.</p> <p>(2) By 10/1/2020, the IAM team will review the benefits of setting up a process for feeding OIM application logs to Log Insight with the SADA team. The SADA team will increase OIM log retention to 30 days. Once a SIEM is in place and a USNH process for creating, managing, monitoring security events is created, the IAM team will work with ISS and SADA to support the new process. Estimated completion date 1/1/2022. (UNH Information Technology Manager)</p> <p>(3) By 6/30/2020, Service Account passwords will be changed in accordance with the new USNH Password Policy. Passwords will be stored in the new IT PAM/Password Vault when available. (UNH Information Technology Manager)</p> <p>(4) We have no plans to utilize the encryption in the database for tables and columns since the encryption in place today is being enforced using the Oracles native encryption via the OIM application. Consequently, the DBA cannot see sensitive data and we would be encrypting data already encrypted via the application. For traffic between the database and computer connections we will implement encryption by 4/28/2020. (Senior Information Manager)</p> <p>(5) Standard operating procedures will be modified to outline what the database SYS account will be used for. UNH IT will set the parameter to move the audit files where DBAs cannot modify them. UNH IT will build a report from the audit records outlining the activity of the SYS account and review quarterly. We will evaluate expanding our database privilege account monitoring beyond SYS. The above will be completed by 1/1/2021 (Senior Information Manager)</p> <p>(6) Failed database login attempts are set to 10 on all accounts. All accounts will follow this policy by 6/30/2020. (Senior Information Manager)</p> <p>(7) A periodic review of access will occur twice a year by 1/1/2021. (Senior Information Manager)</p> <p>(8) We will evaluate the Listener settings of our current network design. We will also evaluate our compensating controls and determine if we should enable any or some of the Listener capabilities to complement our current mitigations by 1/1/2021. (Senior Information Manager)</p>	Jan-22	Feb-25		Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 02/04/2025: (1) Resolved (2) Resolved (3) Resolved. USNH ET&S has accepted the risk in regards to this item. The item will be closed. (4) Resolved: All SailPoint databases are currently encrypted and in accordance with security standards.(5) Resolved (6) Resolved (7) - (8) Resolved									





#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
18	2020	UNH	Identity Access Management	Access management	(1) Code is managed in subversion, which provides both versioning and code comparison capabilities. Code is designed, developed and unit tested in the OIM development environment by the OIM developer team. When ready, it is deployed first to OIM test for system testing and then to production by one of two system administrators with the appropriate access. While UNH IT perceives the risk of one of the two administrators modifying the code prior to deployment to be low, IAM will raise the issue with ISS and the new CISO. Estimated completion date 10/1/2020. (Information Technology Manager, UNH) (2) By 10/1/2020, the IAM team will raise the segregation of duties issues with ISS and the new CISO for risk assessment and prioritization. (Information Technology Manager, UNH) (3) By 8/1/2020, the IAM Team will implement both a biannual review/attestation of system administration access to the OIM application. Additionally, approvals for new access will be formally documented and the evidence retained prior to granting any new access. (Information Technology Manager, UNH) (4) By 1/1/2021, for each OIM target system (Canvas, Kaltura, Team Dynamix, etc.), the IAM Team will document the account lifecycle supported by OIM. (Information Technology Manager, UNH) (5) By 1/1/2021, the service owner for each of the target systems will review and approve the account lifecycle and document the baseline access provided to a user when OIM creates accounts in that system. (Information Technology Manager, UNH)	Jan-21	Feb-25	<div></div>	Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/04/2025 (1) Resolved (2) Resolved. The teams are small approximately 3. (3) Resolved (4) Resolved. (5)Resolved. USNH ET&S has accepted the risk in regards to this item. The item will be closed.				



#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
19	2020	UNH	Change Management	Streamline policies and procedures	(1) Confirm that the UNH Change Management Program will be adopted for use across USNH to meet the needs of the new USNH ET&S organization (Director of ET&S Help Desk Services and Senior Leadership) Due September 30, 2020 (2) Escalate to the ET&S Senior Leadership and CIO to implement a formal SDAMLC charged with clearly defining and required activities, documentation, segregation of duties, approvals, and audit trail artifacts required for any change to a production ET&S system or environment (AVP, Information Technology, UNH) Due July 31, 2020 If the decision is made to move forward as outlined in (1), then: (3a) Implement an annual review cycle for the Change Management Program (Director of ET&S Help Desk Services and Senior Leadership) Due January 31, 2020 (4a) Develop and implement an annual training requirement for all change management participants to be rolled out ET&S wide as part of the expansion of the existing UNH Change Management program to all USNH ET&S (Director of ET&S Help Desk Services and Senior Leadership) Due May 31, 2021 If the decision is made NOT to move forward as outlined in (1), then: (4b) Document requirements that should be considered when developing the go-forward Change Management Program and the SDAMLC for USNH ET&S to ensure gaps identified are included in the design of those processes/programs (CMT) Due November 30, 2020	May-21	Feb-25		Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/04/2025 (1) Resolved (2) Resolved. USNH ET&S has accepted the risk in regards to this item. The item will be closed. (3a) Resolved. (4a) Resolved. (4b) Resolved				
20	2020	UNH	Change Management	Enhance code migration restrictions	Escalate to the ET&S Senior Leadership and CIO to implement a formal SDAMLC charged with clearly defining and required activities, documentation, segregation of duties, approvals, and audit trail artifacts required for any change to a production ET&S system or environment, which will consider the following: • Prevent developers from promoting code into production to appropriately segregate access. • Implement a formal periodic review of the CMU audit trail for all service owners. • Institute a formal review of Linux logs usage for appropriateness in the short-term. This is already reported and being actioned in the Linux audit. • Implement a privilege access solution which links usage to individuals for accountability and restricts the need for those using these accounts to know or directly access passwords. (AVP, Information Technology, UNH) Due July 31, 2020.	Jul-20	Feb-25		Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/04/2025: Resolved. USNH ET&S has accepted the risk in regards to this item. The item will be closed.				
21	2020	UNH	Mandatory Fee	Develop formal policies and procedures for mandatory student fees	As part of the FY23 mandatory fee rate-setting process, the UNH CFO Office will establish formal policies and procedures regarding how mandatory student fees can be used. The policy and procedures will also address travel, including student and team travel, and will reflect compliance with NCAA requirements. UNH will also reinforce existing USNH policies to ensure that the policy is consistently applied to all expense transactions. This will be completed by December 31, 2021.	Dec-21	Jun-25		In Process 1/25
					MGT. RESOLUTION & EXPLANATION PLAN @01/29/2025: In Process: We are currently in the process to establish guidance how mandatory fees can be used by the departments. The policy and procedures will address travel, including student and team travel, and will reflect compliance with NCAA requirements. The due date was extended to June 30, 2025				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
22	2021	UNH	Student Grades	Enhance grading system interfaces	(1) Management will develop grades access policy and protocols that will provide framework for access and authorization in WebCat and Canvas, which will be approved by the UNH Provost. Work to be completed by October 15, 2022. (2) UNH-D management will explore functionality in Banner admin page GTVSDAX to ensure the grade drop down menu in WebCat displays grades associated with a course section. UNH-D and TLT management will explore the redesign of Canvas grade scale menu to be consistent, including IC grade. Work to be completed by March 15, 2022. (3) Registrar and TLT management will work to align WebCat and Canvas grade submission permissions so that all instructors of record (assigned in Banner) have the ability to submit grades for a course in both systems. Management will draft a grades access policy statement to ensure consistency in Banner and Canvas roles. The policy statement will be shared between TLT and Registrar management. Policy statement will address the fact that Banner requires one "primary" instructor on a course. Departments often assign more than one instructor to a course and all instructors have equal roles; one instructor is not designated as "primary" by the department. In this scenario, the "primary" instructor designation is arbitrary, and all instructors have grading responsibilities. Work to be completed by March 15, 2022. (4) University Registrar confirmed with Academic Standards and Advising Committee that instructors must retain the ability to manually add students to Canvas rosters. Registrar management will propose adding text to Canvas that will be displayed when a teacher adds an individual to course roster alerting them of the fact that the student must also submit a formal request to add the course according to university policy. Management notes that an official grade cannot be submitted for a student that has been added to course roster in Canvas but has not gone through the form university procedure to officially add the course. Work to be completed by December 1, 2022. (5) Current procedures exist to identify discrepancies between Banner and Canvas rosters however instructor response rates are low. To address USNH Internal Audit's concern regarding Canvas users' ability to add a student to a course, Registrar management will evaluate this current procedure and will investigate improvements in an effort to increase effectiveness. In addition to this, UNH-D and TLT management will investigate a procedure to compare Canvas and Banner course rosters after the add/drop period closes. UNH-D Registrar management will consider outreach to students that have been manually added to the Canvas roster but have not gone through formal university procedure to officially add the course. Work to be completed by June 15, 2022. (6) Registrar and TLT management will review grade pass back errors and automated responses to teachers to ensure errors are resolved. As previously stated, management will evaluate Canvas and Banner functionality in an effort to reduce the number of errors produced (see Action Plan 2(2)). Work to be completed by March 15, 2022.	Dec-22	Dec-24		Resolved 1/25
MGT. EXPLANATION & RESOLUTION PLAN @01/29/2025: (1) Resolved (2) Resolved (3) Resolved (4) Resolved (5) - (6) Resolved. UNH Management has accepted the risk and this item will be closed.									
23	2022	UNH	Athletics Cash Carrying & Depositing	Ensure appropriate recording of Athletics revenues	(1) Management will evaluate organizational and staffing structure for effective and efficient processing of Athletics revenue, while considering segregation of duties. As part of this process, management will formalize and document roles and responsibilities. Work to be completed by December 1, 2022. (2) Management will review and create an inventory of Athletic cash sales and fundraising activities by July 1, 2022. (3) Management will develop Athletics departmental policies and procedures, which will be communicated to constituents. (4) Management will develop a Box Office desk manual by July 1, 2022. Season ticket protocols and ticket transaction processing and adjustments will be incorporated into this manual. (5) Training will be provided to staff on Athletics policies and procedures and Box Office operations. Also, Athletics staff will participate in University-wide training opportunities and coordinate with UNH Finance for training and guidance on USNH and campus revenue policies and procedures. (6) Management will reinforce existing USNH policy on adequate supporting documentation and ensure the policy is consistently applied to all cash receipt transactions. Work to be completed by December 1, 2022. (7) Management will develop a formal receipting process for manual cash receipts, while looking to reduce cash transactions and leveraging credit card options. (8) Management will develop processes and procedures related to complimentary tickets and internal ticket transfers by July 1, 2022. (9) Management will work with Audience View and USNH Treasury to integrate Audience View and Pay Conex. Work to be completed by September 1, 2022. (10) Management will develop a process for the review of game revenues for reasonableness, incorporating presales, gameday sales, and scan counts to be completed by September 1, 2022. (11) Athletics is moving towards self-service and mobile ticket functionality. As part of this initiative, season tickets will not be active until payment has been made in full. As a result, there will be no season tickets accounts receivable. Work to be completed by September 1, 2022. (12) Management will follow-up with customers who have an outstanding season ticket accounts receivable balance due and determine appropriate action by September 1, 2022. (13) Management will review credit card chargebacks as part of the monthly review and allocation of Athletics credit card activity. Work to be completed by September 1, 2022. (14) Management will work with Audience View staff to configure application with user roles, integrate credit card processing, and ticket reporting to be completed by September 1, 2022. (15) Management will review and correct ticket transaction entry errors in Audience View by July 1, 2022. (16) Athletics will evaluate opportunities to minimize manual cash activities and leverage technology and credit card options. Work to be completed by December 1, 2022. (17) Athletics management worked with UNH Central Finance to record all FY22 ticket transaction internal payment transfers. Going forward, Athletics Box Office staff will send internal transfer documentation to UNH Finance upon receipt for processing. (18) Athletics management will coordinate with USNH FOC-Non-Student AR to review facility rental activity and billing procedures. (19) Management will coordinate with USNH FOC-Accounting Services to adjust ski/skate sale fundraising activity to properly record gross fundraising revenue and expenses in the Friends of Skiing fund. Work to be completed by July 1, 2022.	Dec-22	Feb-25		Resolved 2/2025

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
				MGT. EXPLANATION & RESOLUTION PLAN @ 1/29/2025: (1) In Process. This is in draft form and will be finalized in the coming months. The due date was extended to May 30, 2025. (2) Resolved. (3) In Process. This is in draft and requires additional information to finalize. The due date was extended to May 30, 2025. This item has been downgraded to a medium risk. (4) Resolved. (5) In Process. The remaining item is ensuring staff are trained on Box Office operations and policies. The due date was extended to May 30, 2025. (6) - (12) Resolved. (13) Resolved. There is process to identify and review chargebacks. (14) - (19) Resolved. This item has been downgraded to a medium risk.					
24	2022	UNH	Athletics Cash Carrying & Depositing	Enhance cash handling and depositing process	(1) Management will develop Athletics departmental policies and procedures, including cash handling and processing and change fund management, incorporating elements defined above, to be completed by December 1, 2022. (2) Management will evaluate organizational and staffing structure for effective and efficient processing of Athletics cash handling and depositing, while considering segregation of duties. As part of this process, management will formalize and document roles and responsibilities. Work to be completed by December 1, 2022. (3) The Whittemore Box Office safe combination will be changed by July 1, 2022. Management will maintain a list of staff with authorized access to the safe and safe combination. (4) Athletics management is working with UNH Finance to reduce the Whittemore safe change fund balance. As part of the reduction of the change fund balance, the variance in the change fund will be resolved with USNH FOC-Accounting Services. Work to be completed by July 1, 2022. (5) Training will be provided to staff responsible for handling, depositing, and recording of cash receipts by September 1, 2022. (6) Tamper-proof bags are now used by Athletics for the transportation of deposits to the bank or UNH Cashiers Office. (7) All interns/staff have to go through PCI certification and a background check before working in the Box Office. Athletics will validate and track that all student interns/staff are PCI certified and satisfied background checks prior to the start of 22/23 athletics season. (8) Athletics management will evaluate staffing and minimize cash operations to reduce risk through the use of automation and self-service options, including mobile tickets. (9) Athletics management is working with UNH Finance to identify vendor solutions to eliminate cash in Athletics 50/50 fundraising and parking operations. Work to be completed by July 1, 2022. (10) Athletics management will notify coaches and staff that commingling of personal funds with University funds is not allowed by September 1, 2022. (11) Management will reinforce existing USNH policy on adequate supporting documentation and ensure the policy is consistently applied to all cash receipt transactions. Work to be completed by December 1, 2022.	Dec-22	Dec-24	<div></div>	Resolved 2/25



#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
				MGT. EXPLANATION & RESOLUTION PLAN @ 2/3/2025: (1) - (2) Resolved. Athletics no longer accepts or processes cash transactions. (3) - (6) Resolved. (7) Included as part as Item 41. (8) - (11) Resolved. This item has been downgraded to a medium risk.					
25	2022	UNH	Athletics Cash Carrying & Depositing	Perform key reconciliations	(1) Athletics management will work with Audience View to configure system for efficient and effective processing of ticket transactions, including allocation of ticket revenues to appropriate FOAPAL. (2) Management will develop procedures for periodic key reconciliations, including: Credit card transactions among Audience View, PayConex, bank account and Banner Finance, Ticketing transactions among Audience View and Banner Finance , Revenues transacted in software applications used to manage Athletics activities (Audience View, EMS, Destiny One, IModules, Red Card) to Banner Finance. (3) Management will reconcile FY22 revenue activity between sub-systems, PayConex, and Banner Finance. (4) Athletics worked with UNH Finance to develop a process to track revenue share contracts and associated payments. Contracts are reviewed on a periodic basis to ensure that revenue share payments are in accordance with contracts. (5) Athletics will evaluate opportunities to minimize manual cash activities and leverage technology and credit card options. Work to be completed by December 1, 2022. (6) Management will validate that credit card transaction funds were properly deposited in a USNH bank account. Management will work with USNH Treasury and FOC Accounting Services to identify ski/skate sale credit card transactions in Banner Finance and adjust allocation of transactions to appropriate FOAPAL.	Jul-22	Aug-25	<div></div>	Resolved 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 2/3/2025: (1) - (3) Resolved. Audience View, PayConex, EMS, Destiny One, IModules, Red Card no longer apply. USNH records monthly Paciolian to Banner entry. This item has been downgraded to a medium risk. (4) Resolved. (5) Resolved. Athletics has substantially reduced cash within their operations. (6) Resolved.					
26	2022	UNH	Athletics Cash Carrying & Depositing	Enhance security of payment card data	(1) Athletics management will develop procedures for processing payment card transactions and handling of related data to comply with USNH policy 10-010 USNH Payment Card Data Security. These procedures will be incorporated into the UNH Athletics Box Office desk manual. (2) Individual user accounts will be setup in PayConex to comply with PCI DSS Requirement 8. (3) Management will periodically review PayConex access for appropriateness. (4) Athletics management will work with USNH Treasury to review credit card swipe terminals and computers used in processing of Athletics credit card activity for compliance with PCI DSS requirements. (5) Management will notify staff that user credentials should not be stored in electronic files. (6) Background checks are performed on employees and student interns who have access to PayConex. Also, PCI-DSS training is provided to staff and student interns. Athletics management will work with USNH Treasury to track training to ensure that training is completed to meet PCI-DSS requirements.	Sep-22	May-25	<div></div>	In Process 2/2025
				MGT. EXPLANATION & RESOLUTION PLAN @ 2/3/2025: (1) In process. This is in draft form and will be finalized in the coming months. The due date was extended to May 30, 2025. (2) In process. Audit has requested Athletics provide documentation to support this action item. (3) In process. To be included with documented procedures. The due date was extended to May 30, 2025. (4) - (5) Resolved. (6) In process. Athletics is in the process of ensuring interns/staff are trained and that background checks are complete for all employees who accept payments.					
27	2022	UNH	Dining Cash Handling Audit Report	Perform key reconciliations	(1) UNH Dining management will work with the UNH CFO and USNH FOC to determine responsibility for reconciliations and communicate responsibility. Reconciliations will be completed on a periodic basis. Work to be completed by January 31, 2023. (2) The management team will research the possibilities of implementing a feed from Transact into Banner Finance. We will assess the associated costs for such an integration and the potential functionality. Work to be completed by December 1, 2022. (3) We have developed a process within Conferences and Catering for non-POS cash receipts. Paper receipt books are supplied at all cash bars, and receipts will be available upon request. (4) The acquisition of credit card terminals for cash bars will be researched throughout FY2023 as part of the department’s look at going to a more cashless mode of payment processing. (5) The Transact POS system is now currently programmed to restrict access void or refund transactions. Responsible Party: Executive Director, Hospitality and Campus Services	Dec-22	Jan-25	<div></div>	Resolved 1/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 1/28/2025: (1) Resolved. (2) Resolved. After working with ET&S and Transact, it has been determined that it is not feasible to implement a feed from Transact to Workday. Dining has implemented a process to reconcile Transact to Banner. (3) - (5) Resolved.					



#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
28	2022	UNH	Office of the Registrar Data Security Review	Enhance protocols for sensitive data handling	(1) We will update our internal office documentation to include stricter security protocols and deadlines, including redacting sensitive information, and retention policies. We will have the documentation reviewed by USNH Information Security Officer. (2) Continue implementation of my re-order platform for diploma orders to reduce the receipt of checks. (3) We will explore the use of Workflow and NexGen for receiving sensitive information in place of paper/PDF forms. In addition, we will work with USNH Information Security Office to set up a secure way to scan sensitive documents to a shared drive. (4) The Office of the Registrar will migrate to OneDrive on October 14, 2022. The set-up of the OneDrive will be reviewed by the USNH Information Security Office to ensure FERPA data is securely stored. (5) We will submit a TeamDynamix ticket to request a security review of the fax machine and scanner. (6) We will continue to work with the University Archives to relocate and securely store hard copy files. We will ensure that a Memorandum of Understanding is signed between the Office of the Registrar and the UNH Archive to establish responsibilities over the stored sensitive data. Responsible Party: Co-Interim Registrar, UNH	Dec-23	Feb-25		Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) Resolved. Data Security handling protocols have been finalized and implemented at the UNH Office of the Registrar. Refer to the attached document for more information. (2) Resolved. The Office of the Registrar no longer accepts checks for diploma orders. We have partnered with our diploma vendor, Paradigm, to handle diploma orders and payments (3) Resolved. This is part of the sensitive data handling procedures on how sensitive data can be securely received. (4) Resolved. OneDrive has been reviewed by USNH ET&S to ensure it is safe to store FERPA data. (5) Resolved. The Office of the Registrar does not longer fax PII or sensitive data and does no longer accept fax documents. (6) Resolved. We have reached out to University Archives securely store hard copy files.									
29	2022	UNH	Office of the Registrar Data Security Review	Enhance security protocols for key applications	(1) We will submit requests to USNH ET&S to have two-factor authentication (WRS) to be implemented in accordance with current industry standards for protecting sensitive data on all applications accessing sensitive student data. (2) We will submit a request to USNH ET&S to segregate all reports located in the WRS based on campus and responsible office and limiting access to these reports to staff that need to access this information. Responsible Party: Co-Interim Registrar, UNH	Jan-23	Feb-25		Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 02/04/2025: (1) Resolved. USNH ET&S has accepted the risk in regards to this item. The item will be closed.(2) Resolved. Access to WRS has been restricted by USNH ET&S.									
30	2022	UNH	Human Resources Data Security Review	Enhance protocols for sensitive data handling	We will discuss with HREC the development of data safety protocols (including the proper handling of sensitive information, how the sensitive data should be received and securely shared with staff, information that should be uploaded to ApplicationXtender, protocols for scanning sensitive information, procedures to verify an employee's identity, and the redacting of sensitive information prior to uploading the information to any other systems) and a retention policy for the University System, based on Federal and State regulations with the goal of compliance, but also with a view of what is operationally feasible. We will review the requirement to redact and purge sensitive information if feasible. We will submit a TeamDynamix ticket to request a security review of our multi-function workstations and fax machine(s) and to ensure that the current set up of the Teams/SharePoint website is secure and appropriate to save employee sensitive data on the website. Responsible party: Chief Human Resources Officer, USNH, HR Data Analyst, USNH, & Director of Human Resources – Benefits & Compensation, USNH	Jun-23	Feb-25		Resolved 2/25
MGT. EXPLANATION & RESOLUTION PLAN @ 02/06/2025: Resolved. We finalized the sensitive data handling procedures and they were approved by USNH Legal and HRIS. The procedures have									
31	2023	UNH	Law Financial Aid Data Security Review	Enhance process around contract renewal	An extension to the NextGen WebSolutions contract has been signed on July 12, 2023, extending the existing contract by 1 year. In addition, we will update the Procurement policy to define the requirements and responsibilities between departments and USNH Procurement regarding contract renewals. We will include requirements that all contracts need to be reviewed by USNH Procurement regardless of if the department has signing authority. This will also allow for all contracts to be stored in the UShopNH Contracts+ module. During the requisition process, we will include data security triggers to ensure the data security addendum is added to the contract. Lastly, USNH Procurement will remove direct pay as a payment option to mitigate the risk. Responsible party: USNH Chief Procurement Officer	Mar-24	Mar-25		In Process 1/25
MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: In Process. USNH Procurement has drafted a Contracts Responsibility matrix, a software request form (incorporated into UShopNH), and a contract review requirement to be included in the Procurement policy. These three draft documents will be presented to FINEC and once approved by FINEC included within UShopNH, the USNH Procurement website and policy. In addition, USNH Procurement is working with the vendor to sign a new contract. The due date for the management action plan is March 31, 2025.									




#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
32	2023	UNH	Graduate School Data Security Review	Enhance protocols for sensitive data handling	(1) We will develop and communicate security protocols and guidelines for handling confidential and sensitive data to all staff, including grad assistants and work studies. The Graduate School will work on these policies and create a staff handbook by June 15, 2024. (2) We will document a work-flow process for how we accept, process, secure, and destroy non-public student data such as petitions, leave of absence, and withdrawals. If possible, alternatives to using email will be used (discussions will be scheduled with the Registrar's Office to discuss how they manage these documents sent in by students or departments). This will be done by June 15, 2024. (3) We will review and update our department handbook and training materials as needed to provide protocols and procedures for how departments can access student related information, how to securely store that data, and to make sure they aware of FERPA training requirements. This will be done by June 15, 2024 (4) The UNH Graduate School currently allows many application documents to be submitted through the TargetX application process. We will review the application process to see if there are ways for additional documents to be uploaded through this system, either before or after the application has been submitted. For students and petitions, leave of absence, withdrawals, etc., we will investigate with the Registrar's Office how they currently manage these documents and look for ways to provide a secure submission system of sensitive documents instead of email. We will also explore options with UNH Security, ET&S, and other resources as needed. This will be done by October 1, 2024. (5) Our office will develop and communicate a record retention policy and procedures for internal data (both physical and electronic) to our office (such as paper files, SharePoint, laptops, and our File Share). We will discuss and work on similar policies for external data with centrally managed systems such as the CRM (used for admissions) and Xtender (for documents). This will be done by June 15, 2024. (6) We will review the USNH Data Classification Policy with the USNH Chief Information Security Officer, along with the use and proper set-up of SharePoint and Microsoft Teams and work to develop solutions to automatically purge confidential data after a pre-determined time (implementation depending on options available). This will be done by August 1, 2024. (7) We will work with USNH Cybersecurity to use designated scanning stations to scan and upload all sensitive data to a secure area. This will be done by November 1, 2024. (8) We will research with USNH Cybersecurity, the option of using Microsoft DLP to scan computers for confidential information and come up with protocols and procedures in a staff handbook by June 15, 2024. (9) We will request a fax machine security settings review from ET&S Cybersecurity by June 15, 2024. (10) We will verify that all laptops are being encrypted before they are given to UNH Graduate School Staff, grad assistants, and work studies, and ask that all existing ones be checked and encrypted as needed. This will be done by June 15, 2024 Responsible party: Associate Dean of UNH Graduate School	Nov-24	Nov-24		Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: (1) Resolved: We developed and communicated security protocols and guidelines for handling sensitive and confidential data. (2) - (4) Resolved. Work-flow processes, training and the department handbook were documented to comply with the security protocols. (5) Resolved. We developed a retention policy and procedure for internal data. This has been included in the security protocols and guidelines. (6) Resolved. We incorporated the USNH Data Classification into the security protocols and guidelines. (7) Resolved. We incorporated how documents should be scanned into the security protocols and guidelines. (8) Resolved. Currently, all UNH laptops are scanned using Microsoft DLP (9) Resolved. We no longer accept faxes. (10) Resolved. We verify that all laptops are encrypted before they are given to UNH Graduate School staff.				
33	2024	UNH	Grants Subrecipient Monitoring	Enhance procedures during initial risk assessment of subrecipient	(1) We will update our procedures to require that the PI completes the Subrecipient vs Contractor classification form for all agreements regardless of if they are subrecipients or contractors. This will be done during the pre-award process. In addition, if any additional agreements are identified post-award, the PI in combination with UNH STAR will complete the Subrecipient vs Contractor classification form and inform UNH SPA of the analysis. (2) We will update our procedures to ensure that the Subrecipient vs Contractor classification form was signed and dated by the PI before forwarding it to UNH SPA for review. In addition, we will update the form to include a formal conclusion of the determination, including signing and dating the form by UNH SPA. (3) We will update our internal procedures to ensure that all required documentation was appropriately uploaded to Application Xtender (or any other documentation retention platform). In addition, we will perform a quarterly review over a sample of subrecipients to ensure that all documentation is included in Application Xtender. (4) We will develop and implement a simple scoring methodology to ensure the risk assessment is consistently assessed for all subrecipients. (5) We will implement a quarterly review and review procedures over a sample of risk assessments, to ensure that the risk assessment was appropriately determined. (6) We will add the details of the audited financial statements or documents reviewed and any potential issues in the Note section of the RAQ. Agreed actions will be completed on or before 09/30/2024. Responsible party: Associate Vice President and Chief Research Administration Officer	Sep-24	Jun-25		In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) - (6) Due to the Workday Implementation, this item has not yet been completed. The due date was extended to June 30, 2025				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
34	2024	UNH	Grants Subrecipient Monitoring	Enhance subaward monitoring procedures	(1) We will update our monitoring plan to include the recommendations mentioned above. In addition, we will update the responsible parties for each type of monitoring activity. (2) We will update the subrecipient monitoring policy to reflect how cross-cutting audit findings should be addressed and when the RAQ should be updated. (3) On an annual basis, SPA does perform a risk assessment. The most recognized risk assessment in the industry is the verification that the subrecipient organization has completed its 2 CFR Part 200 Subpart F – Audit Requirements as applicable. SPA monitors and reviews the audit reports and the responses from the subrecipients. In the event that SPA has concerns about the audit report or the corrective action plan, the subrecipient is contacted to resolve those issues. If the subrecipient does not respond to SPA’s concerns in a timely manner, future and/or final payments on any current agreement may be withheld. In addition, we will update the initial RAQ based on the identified concerns or findings. (4) In addition, we will perform an annual review over a sample of subrecipients to ensure that the monitoring activities are performed by the responsible parties. Agreed actions will be completed on or before 09/30/2024 Responsible party: Associate Vice President and Chief Research Administration Officer	Sep-24	Jun-25	<div></div>	In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) - (4) Due to the Workday Implementation, this item has not yet been completed. The due date was extended to June 30, 2025				
35	2024	UNH	International Operations	Update UNH International Travel Policy	(1) The Senior Vice Provost will coordinate with the USNH Associate General Counsel, and the UNH Chief Research Administration Officer to: A)Update the UNH International Travel Policy including responsibilities for ownership for Travel Aboard program and authority to enforce the UNH International Travel Policy among all UNH-sponsored international travelers, especially faculty and staff and repercussions for lack of compliance. ii)The updated policy will include communication and procedural protocols in case of emergencies during travel abroad and roles and responsibilities of key parties, including faculty, staff, and the ITRRC. ii)The updated policy will describe roles and responsibilities related to managing and monitoring employees travelling abroad, and any special measures for employees travelling to high-risk countries, to include use of clean laptops and other devices. UNH’s president will have the final approval of the policy. B)Communicate the policy and provide training and guidance for faculty and staff on UNH international travel policy requirements. (2) The existing Education Abroad Enrollment Manager Manual includes procedures for checking the International Travel Registry ahead of student travel and ahead of approving students in Via-TRM. Education Abroad is in the process of updating and improving the manual; we will ensure that the manual is up to date and clear and concise regarding procedures to check for student registration in the travel tracker before approving the International Travel Registry form in Via-TRM. Education Abroad will provide additional training to the Global Enrollments Management team regarding the process of preparing students for their travels and, specifically, to reinforce the requirements to log into the travel tracker to ensure students’ itinerary is registered before final approval of travel. Education Abroad is in the process of updating the International Travel Registry form where students are required to acknowledge responsibility for the changes in the travel plans, starting with the Summer 2025 applicants. (3) Education Abroad will continue to work with our faculty and partner companies and institutions to ensure that students’ itinerary is updated in the travel registry as needed, especially due to planning delays, location changes, or any other itinerary updates. Education Abroad will continue to educate students on the importance of accurate and up-to-date itinerary information in the International Travel Registry (International SOS Tracker). The Global Enrollment Management team will also continue to coordinate with Education Abroad Advisors as needed and contact students’ emergency contacts for any needed or lacking information.	Jul-25	Jul-25	<div></div>	In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 1/17/2025: NEW. (1) In process. Due 7/31/25.(2) In process. Due 6/30/25. (3) Resolved.				
36	2024	UNH	International Operations	International Students and Scholars Policies, Roles, and Responsibilities	The Senior Vice Provost for Academic Affairs will coordinate with USNH Associate General Counsel, UNH Research, Economic Engagement and Outreach, and UNH OISS to develop and promulgate a policy for foreign visitors to include international students and scholars that includes appropriate roles, responsibilities, and procedures across departments as appropriate. UNH’s president will have final approval of this policy. Roles, responsibilities, and procedures include: A) Overall governance of programs that support foreign visitors and employees B) The employment eligibility verification process (I-9 forms) C) Approval of international student and scholar applications D) Tracking visa and foreign visitor status E) Reporting to the appropriate federal government department/agency F) Monitoring the activities of foreign visitor to ensure propriety and consistency with their exchange or foreign visitor status G) Monitoring the physical location of foreign visitors H) Monitoring foreign visitor access to data, intellectual property, and other sensitive information I) Recordkeeping processes J) Crisis management and welfare support for international students and scholars	Mar-25	Mar-25	<div></div>	In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 1/17/2025: NEW. In Process. Due 03/31/2025.				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
37	2024	UNH	International Operations	Enhance Data Security	(1) The Senior Vice Provost for Academic Affairs will coordinate with USNH Cybersecurity to include in the updated UNH International Travel Policy clearly defined protocols to secure data during international travel, including the use of clean devices in countries deemed to have a higher risk, and including user access to UNH systems during international travel. (2) The Senior Vice Provost for Academic Affairs will coordinate with USNH Associate General Counsel and the Sr Coordinator for Risk Management and Partnerships to ensure the updated UNH International Travel Policy includes clear roles and protocols regarding data protection regulations of applicable foreign (e.g., UK and GDPR) countries. These protocols may include the use of consent forms for all international travelers. (3) Education Abroad will develop and implement data security policies and standard operating procedures including roles and responsibilities and: A. Handling and storing sensitive student data, including retention requirements. Education Abroad will obtain advice from the Associate General Counsel to develop a schedule that articulates specific document retention requirements for each type of document/data handled by the office. The policy will include the requirement that any sensitive information required from students and scholars is requested to be submitted via Via-TRM (not email). The policy will include protocols for cases in which the office receives sensitive data via methods other than Via-TRM. B. An annual Via-TRM user access review process, including Director approval of the access review. (4) The Via-TRM and International SOS contracts are up for renewal on August 31, 2025. In the meantime, Education Abroad will coordinate with USNH Procurement Services to either process new Requests for Proposals or renegotiate the current contracts. We will coordinate with USNH Procurement Services to ensure that any new contracts, whether renewals or not, include all appropriate data security language to protect UNH's interests. Education Abroad will also coordinate with USNH Cybersecurity and General Counsel as needed to ensure the proper language in the contracts regarding security of UNH's and students' data. (5) Education Abroad will coordinate with USNH Cybersecurity and Legal Counsel to create policies and protocols related to data security and international data privacy regulations for study abroad programs. The policy will address low, medium, and high risk areas of travel and any specific data security needs by country, as applicable. Additionally, Education Abroad will require students to sign in Via-TRM data consent form that mitigates the data consent regulation risk for travel to all countries (similar to and instead of the current EU GDPR data consent forms). Finally, we will add USNH Cybersecurity Incident Reporting procedures and Cybersecurity Tips for International Travel to the Canvas prep course. (6) OISS will develop and implement data security policies and standard operating procedures including roles and responsibilities and: A. Handling and storing sensitive international student and scholar data, including retention requirements. Based on requirements promulgated by the UNH Office of the Registrar, the Department of Homeland Security, the Department of State, and the Department of Justice, OISS will develop a schedule that articulates specific document retention requirements for each type of UNH-sponsored students and scholars. The policy will include the requirement that any sensitive information required from students and scholars is requested to be submitted via eOISS/Sunapsis. The policy will include protocols for cases in which OISS receives sensitive data via methods other than eOISS/Sunapsis. B. An annual user access review process, including Director approval of the access review. OISS will open a ticket to request a technical assessment of the health of Sunapsis to include review of existing services and ports and ensure periodic vulnerability scans and web application testing. OISS will coordinate with Cybersecurity to ensure completion of the review.	Dec-25	Dec-25	<div></div>	In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 1/17/2025: NEW. (1), (2) In process. Due 3/31/25. (3) In process. Due 7/31/25. (4) In process. Due 8/31/25. (5) In process. Due 12/31/25. (6) In Process due 3/31/2025.				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
38	2024	UNH	International Operations	Approval and Periodic Review of Education Abroad Programs	(1) Education Abroad will continue to work with the UCSA to document specific and clear criteria for program approval, for all programs, to include: ·academic effectiveness ·emergency protocols in place including roles and responsibilities ·policies in place to notify UNH of student incidents ·definition of what constitutes a reportable incident ·policies in place to notify UNH of changes in student academic status (e.g., students not adhering to program requirements) ·appropriate housing and accommodations ·responsibility for logistics ·consideration of costs to students ·appropriate credits earned ·responsibility for security of sensitive student and UNH data ·mitigation of risks associated with international privacy laws ·program-specific orientation As part of this documentation, Education Abroad will develop clear detailed checklists to ensure all key aspects indicated above are included in program reviews, approval, and reapprovals. Also included will be formal policy to review: ·all faculty-led programs at least every five years and when there are substantial changes to programs or situations that affect programs ·all partner programs annually, with specific review criteria and documentation requirements, and ·relationships with and performance of all partners at least every five years. ·Education Abroad will develop a procedure for faculty who lead programs to sign an acknowledgment listing their duties and responsibilities as program leaders or participants. We will include a clause to address their responsibilities and limitations related to FCPA and other requirements. ·Beginning in February 2025, Education Abroad will coordinate with USNH Procurement Services to begin using the Jaggaer Contract Module to process partner program agreements (new agreements and renewal agreements). ·Education Abroad will coordinate with COLSA implement a process of processing EcoQuest student applications through Via-TRM. EcoQuest students will go through the same approval process including attending required trainings and orientation and completing all relevant and required forms to be approved to travel with the program. (2) Education Abroad will coordinate with USNH Procurement Services to employ the Jaggaer Contract Module to track all existing agreements, both partner and exchange agreements, so that staff can ensure the agreements are current. (3) Education Abroad will work with USNH General Counsel to determine how to mitigate risks regarding all relevant international privacy regulations (e.g., student data-use consent forms). Education Abroad will work with USNH General Counsel to ensure all partner and exchange agreements include the terms recommended by USNH General Counsel related to data privacy. (4) Education Abroad will coordinate with USNH Cybersecurity to mitigate risks regarding student and UNH data security and the language specific to data security that should be included in all agreements and faculty-led program documents. All Education Abroad agreements and faculty-led program documentation will clearly address roles responsibilities for data security going forward.	Dec-25	Dec-25		In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 1/31/2025: NEW. (1) In process. Due 12/31/25. (2) In process. Due 6/30/25. (3) In process. Due 8/31/25. (4) In process. Due 12/31/25.				
39	2024	UNH	International Operations	I-9 Review for Foreign Nationals	(1) With the implementation of Workday scheduled to go online in January 2025, OISS will coordinate with UNH HR to transition I-9 form responsibilities related to foreign hires from OISS to UNH HR. Under the updated Workday process, HR will perform all I-9 form duties for all hires so that the process will be consistent and compliant. OISS will continue to consult with UNH HR as needed to ensure a smooth transition. Under the new process OISS will not make copies or scans of documents related to the I-9 process. (2) OISS will promptly communicate any missing or expired visas or incorrect employment statuses in Banner HR or Workday to HR, or as needed, to the Provost. (3) HR has conducted training for the UNH-M, Franklin Law School, KSC, and PSU points of contact as of July 2024. OISS will continue to provide additional training to the UNH-M and UNH Franklin Law School individuals as requested by UNH HR.	Mar-25	Feb-25		Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 1/22/2025: NEW. (1) In process. Due 3/31/25. (2) Resolved. (3) Resolved. This item has been downgraded to a medium risk.				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
40	2024	UNH	Human Subject Protocols Compliance	Enhance the IRB Approval Protocols procedures	1) There is currently a one-way integration between Cayuse SP and Cayuse Human Ethics in that Cayuse SP, on both the Proposal and Award forms, has a function to allows the applicable Human Ethics record to be linked. No such link is possible (yet) in Human Ethics, so RIS is reliant upon the information provided by the PI in the IRB application. According to Cayuse, it is part of future upgrades to enhance communication between the modules. Until then, UNH SPA will reinforce with the PI to link all IRB protocol # in Cayuse SP through the system. In addition, RIS will add to the Cayuse Human Ethics initial application (for those applications that have an external sponsor) a text field to include the full name of the research project (name of the project as noted in Cayuse SP) and federal project number. In addition, IRB Analysts will reinforce that the PI needs to provide the Cayuse Award/Proposal number and the name of the PI as noted on the proposal/award. 2. We will reach out to Cayuse to advocate this improvement. 3. RIS staff will update the existing procedures to include standard naming conventions that will be used by the PI when submitting a new protocol. The standard naming convention will be verified during the initial review of the IRB protocol. 4. We will develop and implement roles and responsibilities for the items mentioned in the above recommendations. RIS staff will add to the Cayuse Human Ethics initial application for those applications that indicate an external sponsor a question for the PI to certify that the sponsor has given approval for the involvement of human subjects in the research and where applicable, an incentive payment. If the payment of incentives is approved in the proposed budget and the proposed budget is accepted by the Sponsor, by definition it is approved by the Sponsor. SPA will check that incentive payments are included in the award budget. 5. UNH SPA, when necessary, will add language to the fee for service contract regarding IRB approval for any research activities involving human participants on behalf of the sponsor. 6. RIS and SPA staff will be trained on new processes once they are in place and any guides will be updated to ensure PIs are aware of the changes. 7. UNH SPA and RIS will offer formal training on the importance of IRB protocols to PIs and their administrative staff. Responsible Parties: Associate Vice President and Chief Research Administration Officer, UNH & Director of Research Integrity Services, UNH	Jun-25	Jun-25		In Process 02/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 12/09/2024: NEW				
41	2023	USNH	Active Directory	Privileged Access Management	(1) MFA: We agree with the observation and will update the policy or relevant standard with MFA requirements including all systems and requirements privileged users. (2) MFA for Devolution PAM tool: We agree with the observation and will implement MFA for the new installation. (3) Rebuild Devolution Server and decommission old solution: New server has been installed and the older installation will be retired during the year. (4) Rebuild Devolution server and decommission old solution: See 3 above. Old installation to be decommissioned during the year. (5) Establish formal procedures for PAM: We agree with the observation and will establish formal procedures to manage the life cycle of managing service and non-user accounts. (6) Document service and non-user accounts: We agree with the observation and will leverage the SailPoint IIQ to document owners of accounts and enforce password changes by sending notifications for SailPoint IIQ. In addition, we will request each owner to document/verify the documentation for each account based on the requirements defined in the procedure (see 5 above) (7) Change of passwords for PAM accounts: We agree with the observation. We will request each owner to change password as part of assigning the owner based on the password criteria or other criteria that make it necessary to change the password such as employee turnover with access to the password. (8) Address issues in provided access reviews: We will analyze the provided account analyses and address dormant accounts, password requirements, user accounts in PAM groups not starting with "adm", and review/recertify service accounts in PAM AD groups. Some of these efforts are part of 6 and 7 above. (9) As part of semi-annual audits, accounts will be examined for levels of privilege. (10) In FY24 the IAM Team will be deploying PAM tools for select systems and accounts Responsible party: Director of Cybersecurity Identity & Access Management.	May-23	Feb-25		Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: (1) Resolved. MFA policy updated and resolved. (2)-(4): Resolved. A newer version of the Devolutions server has been implemented, and the older version has been decommissioned. It now inherits MFA from Microsoft Active Directory/Entra ID by default. (5)-(10): Resolved. USNH ET&S has accepted the risk in regards to this item. The item will be closed.				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
42	2024	USNH	Travel and Expense Reimbursement	Ensure compliance with USNH Travel and Business Expense policies	(1) USNH campuses and departments are responsible for being informed and knowledgeable of USNH Financial Policies. The USNH Travel policy provides guidelines that are to be followed by campuses and should be incorporated in departmental purchasing process. Management will review the USNH Travel policy and make any necessary updates to clarify roles/responsibilities and supporting documentation requirements. Work to be completed by June 30, 2024. (2) Any changes to the USNH Travel policy will be communicated and any training program will be updated. Work to be completed by June 30, 2024. (3) Management will incorporate functionality from the new ERP travel module to streamline reimbursement processing and include traveler, supervisor, and STAR approval workflow. Work to be completed by January 1, 2025. (4) Management will develop a formal training program for employees planning to travel on behalf of USNH and their supervisors. Work to be completed by January 1, 2025. In the meantime, USNH FOC will develop travel reimbursement guides on key areas. Work to be completed by June 30, 2024. (5) USNH Procurement is in the process of evaluating the feasibility of the use of a travel agency. (6) Effective April 1, 2023, when USNH T&E staff note that a reimbursement contains goods or services, they will notify the employee that future purchases should be made through preapproved USNH purchasing methods going forward. (7) Management will evaluate opportunities in the new ERP to determine if tracking and reporting of violations in an automated manner is an option. The FOC currently notifies all individuals included on the reimbursement submission regarding any policy non-compliance corrections needed. Evaluation will be completed by January 2025. Responsible party: USNH Assistant Director, Controller and Financial Operations	Jan-25	Jun-25		In Process 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/10/2025: (1) - (2) In Progress: USNH Policy updates have not started yet. Workday has been the high priority for all staff and once Workday is in a good start, likely after hypercare, USNH policies will be updated. The due date has been extended to June 30, 2025. (3)Resolved. Workday Expense Report approval workflow has been created to capture proper approvals including supervisor, PI, STAR, cost centers depending on the FDM elements selected within the expense report. The expense report is unable to be processed without full approvals captured in Workday. (4) Resolved: Guides for Workday expense reports have been created and are shared within the USNH Workday Resources Pages. (5) In Process. We are still evaluating the feasibility of a travel agency. The due date has been extended to June 30, 2025. (6) Resolved (7) Resolved. When a violation is discovered by an expense partner, upon review of an expense report, they flag the expense item and add a comment for the audit flag.				
43	2024	USNH	Travel and Expense Reimbursement	Enhance controls and procedures over the approval and review of personal reimbursement requests	(1) USNH campuses and departments are responsible for being informed and knowledgeable of USNH Financial Policies. The USNH Travel policy provides guidelines that are to be followed by campuses and should be incorporated in departmental purchasing process. Management will review the USNH Travel policy and make any necessary updates to clarify roles/responsibilities and supporting documentation requirements. Work to be completed by June 30, 2024. (2) Any changes to the USNH Travel policy will be communicated and any training program will be updated. Work to be completed by June 30, 2024. (3) Management will incorporate functionality from new ERP travel module to streamline reimbursement processing and include traveler, supervisor, and STAR approval workflow. As part of ERP process, we are evaluating workflow design. Work to be completed by January 1, 2025. (4) Management has implemented a control to require a second review for any reimbursement request of \$10,000 or greater (considering reducing threshold to \$5,000). Work completed December 2023. (5) Management will enhance reimbursement expense audit sample selection process to include higher dollar transactions as well (up to the limit where a second review by management is required prior to reimbursement). Work to be completed by January 31, 2025. (6) Management will develop a process to submit grant advance expense reimbursement transactions for review and approval by STAR. Work to be completed by January 31, 2025. Responsible Party: Assistant Director, Controller and Financial Operations	Jan-25	Jan-25		Resolved 2/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 02/10/2025: (1) - (2) Resolved: This item will be followed up in the "Ensure compliance with USNH Travel and Business Expense policies". As such, the item will be closed (3) Resolved. Workday Expense Report approval workflow has been created to capture proper approvals including supervisor, PI, STAR, cost centers depending on the FDM elements selected within the expense report. The expense report is unable to be processed without full approvals captured in Workday. (4) Resolved (5) Resolved. Reimbursement expense audit sampling process has been updated to include higher dollar transactions. (6) Resolved: Workday Expense Report approval workflow has been created to capture proper approvals including supervisor, PI, STAR, cost centers depending on the FDM elements selected within the expense report. The expense report is unable to be processed without full approvals captured in Workday.				
44	2024	USNH	Travel and Expense Reimbursement	Enhance controls and procedures to ensure compliance with sponsor requirement for grant related foreign travel	(1) All unallowable costs noted above will be removed from sponsored projects. (2) Sponsored Programs will be launching research security training that will advise researchers traveling internationally of their obligations and responsibilities. Work to be completed by January 1, 2025. In the meantime, SPA will develop travel guidance on key areas. Work to be completed by June 30, 2024 (3) UNH researchers are responsible for being informed and knowledgeable of USNH Financial Policies. The USNH Travel policy provides guidelines that are to be followed by campuses and should be incorporated in departmental purchasing process. Sponsored Programs Administration will review the USNH Travel policy and make any necessary updates to clarify roles/responsibilities and supporting documentation requirements. Work to be completed by January 30, 2024. (4) SPA will work with management to incorporate functionality from new ERP travel module to streamline reimbursement processing and include traveler, supervisor, and STAR approval workflow. Work to be completed by January 1, 2025. (5) All grant related reimbursements will be first reviewed and approved by STAR and then sent to USNH FOC for further review and payment processing. This workflow change will be incorporated into the functionality of the new ERP travel module to streamline the reimbursement process. Work to be completed by January 31, 2025 Responsible Party - UNH Sponsored Programs Director, Post Award	Jan-25	Jun-25		In Process 1/25
					MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) - (5) In process. Due to the Workday Implementation, an extension has been requested. The new due date for the management action plan is June 30, 2025				

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
45	2024	USNH	Email Security	Enhance Email Security Architecture	(1) We are currently working with UNH-PD to move them to cloud-based email and processes that move them closer to CJIS compliance which may including placing them in the existing USNH tenant with appropriate controls or into their own CJIS compliant tenant). Owner: Manager of Microsoft Services, USNH Expected Completion Date: October 31, 2024. (2) We will generate an asset inventory for email systems operating outside ET&S purview through discovery scans and present a list to the Provost for possible migration to ET&S managed systems or risk acceptance. Owner: Director of Governance, Risk, & Compliance, USNH Expected Completion Date: October 31, 2024.	Oct-24	Aug-25		In Process 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 01/29/2025: (1) In process. Management is working with UNH PD to secure email service. The new due date it 08/30/2025 (2) A TDx ticket will be created to generate a list of email systems outside M365. The due date will be extended to 8/31/2025.					
46	2024	USNH	Email Security	Enhance Security Awareness & Training	(1) To enhance organizational cybersecurity, a management action plan is proposed to transition USNH cybersecurity data security training from strongly encouraged to mandatory. The plan focuses on promoting awareness, reinforcement/staying current with threats, and celebrating success. Currently, the completion rate stands at approximately 60% among USNH staff and faculty. (2) Additionally, USNH ET&S will increase the frequency of the bi-annual anti-phishing exercise to quarterly. By executing this plan, the organization aims to foster a culture of security, improve employee compliance, and effectively mitigate cybersecurity risks. Owner: Director of Cybersecurity Operations & Identity Access Management, Lead Cybersecurity GRC, DB/BC Analyst, and General Counsel, USNH Expected Completion Date: December 31, 2024	Dec-24	Sep-25		In Process 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: (1) In process. The CISO is collaborating with others and will present the issue to the President's council. The due date was extended to September 30, 2025. (2) Resolved					
47	2024	USNH	Email Security	Enhance Phishing Response Protocols	(1) We plan to use 2 physical out-of-band laptops for analysis of forensic artifacts. These laptops are wiped after each investigation to prevent cross-contamination. (2) We have updated incident response playbooks through Azure and Abnormal security to account for credential harvesting. We have updated SailPoint IIQ to lock compromised accounts through automation and immediately terminate active sessions. We will update the SOP with steps to secure user accounts when the user loses their credentials. The steps will be added to terminate active sessions upon password rotation. (3) We will formalize our standard operating procedure for initiating planned or ad-hoc simulated phishing campaigns and outline proper approval chains. (4) We are currently implementing quarterly phishing simulations which include students, staff, and faculty. Owner: Director of Cybersecurity Operations & Identity Access Management, USNH Expected Completion Date: August 30, 2024	Aug-24	Feb-25		Resolved 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: (1) Resolved. The team has implemented Falcon Sandbox, Abnormal for spam filtering, and contracted Unit 42 for forensic support. (2) Resolved. The team has implemented account locking; playbooks are pending. Therefore, this item is downgraded to medium risk. (3)- (4) Resolved. SOP documented. Quarterly phishing simulations are implemented.					
48	2024	USNH	Email Security	Enhance Data Loss Prevention (DLP)	(1) We will test and tune DLP rules before deployment and communicate with the USNH community on actions to be taken. We will deploy and enable DLP policies for critical roles requiring access to GLBA, HIPAA, and PCI-DSS information. (2) We will create a written policy and notification of the ability to delete inboxes upon losing birth-right roles. (3) We will create a written policy to specifically address and warn users of the ability to restrict or delete email inboxes on personal devices (BYOD) when connected to USNH M365. Owner: Director of Cybersecurity Governance, USNH, and Director of Cybersecurity Operations & Identity Access Management, USNH Expected Completion Date: July 30, 2024	Jul-24	Apr-25		In Process 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: (1)- (3) In Process. Management is currently working on this item. The due date was extended to April 30, 2025.					
49	2024	USNH	Vulnerability Management	Least Privilege and Superuser Access	We will use group-based access control lists and tailor access rights. We will include Tenable in SSO with appropriate conditional access policies enabled. We will disallow SMS-based Multi-Factor Authentication for administrator accounts within scanning appliances. Owner: Manager of Network Security Engineering, USNH Expected Completion Date: December 01, 2024	Dec-24	Apr-25		In Process 2/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025:In Process. Management is working to include Tenable in SSO with appropriate conditional access policies enabled. The due date will be extended to 04/30/2025.					

#	Originally Reported	Entity	Audit	Risk/Control Issue	Action Plan & Responsible Party	Original Target Date	Revised Target Date	Status	
50	2024	USNH	Vulnerability Management	Improve Servers Asset Inventory & Ownership Tracking	We will conduct a review to examine data currently in TeamDynamix, establish processes to standardize data imported into TeamDynamix, for managed servers, endpoints and network devices and identify areas for automation. Owner: Assistant Vice President of Enterprise Portfolio Management Services & Customer Management, USNH and Director of Cybersecurity Operations & Identity Access Management, USNH Expected Completion Date: December 01, 2024	Dec-24	Apr-25		In Process 02/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025:In Process. A weekly working group has been created to address the concern and will be formalized by March 2025, as most of the team is occupied with Workday implementation.					
51	2024	USNH	IT Asset Management	Strengthen Controls Around the Procurement of IT devices	(1) Analyze the dollar threshold amount before setting a reduced amount. (Dec 2024) (2) Review and update the P-Card policy and exception process with Finance and Procurement and adjust accordingly (Dec 2024) (3) Update Acquisitions policy to mandate inventory tracking, tagging and registration of IT assets (Dec 2024) (4) Review and update the endpoint management policy for exceptions for alignment with procurement and acquisitions policy (Dec 2024) Responsible Party: Director, Help Desk Services, ET&S, USNH	Dec-24	Apr-25		In Process 02/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: In Process. Due to the Workday Implementation, an extension has been requested. The new due date for the management action plan is April 30, 2025.					
52	2024	USNH	IT Asset Management	Improve Central Reporting for Vendor Contracting & Security Assessment Reviews	(1) Validate SAR reviews with vendors (SEED and Collegis) to be done by Cybersecurity ET&S (Oct 2024) (2) Validate SEED vendor data destruction policies and documentation (Oct 2024) (3) Review cybersecurity review process for onboarding new vendors/services (December 2024) (4) Work with procurement on contract with CoreTek (December 2024) Responsible Party: Director, Help Desk Services, ET&S, USNH	Dec-24	Apr-25		In Process 02/25
				MGT. EXPLANATION & RESOLUTION PLAN @ 02/05/2025: In Process. Due to the Workday Implementation, an extension has been requested. The new due date for the management action plan is April 30, 2025.					