

UT Southwestern
Medical Center™

Office of Institutional Compliance
and Audit Services

Protected Leave Administration Audit

Internal Audit Report 25-AS-0095

July 22, 2025



Executive Summary

The Leave Administration team at UT Southwestern is responsible for ensuring compliant and equitable employee leave management in accordance with UT Southwestern policies and federal and state regulations. A protected leave of absence may be requested for medical, family, or personal reasons and is managed through leave administration to ensure accurate eligibility, timely compensation, and a smooth return-to-work process. Multiple systems are used in the leave administration process, including:

- LeaveSource by Qcera (“LeaveSource”) platform for case management, communication, documentation storage
- UKG time and attendance platform for eligibility, accrual balances and application of accruals to timesheets
- PeopleSoft to reflect paid and unpaid status

UT Southwestern implemented UKG’s leave tracking module in September 2024 and there is ongoing work with integrations between the systems. Inaccurate management of leave of absence cases may expose UT Southwestern to risk of noncompliance with applicable regulations and lead to incorrect pay or accrual balances, manual correction processes with payroll and a negative employee experience.

Engagement Results

The Office of Institutional Compliance & Audit Services (OICAS) conducted an audit to assess the design and operation of the processes and systems related to protected leave management. This assessment was conducted through a review of policy and procedure documents, leave data, interviews with key stakeholders in human resources (HR) (e.g., leave administration, HR Information Systems, payroll, benefits, etc.) and sample end-to-end process walkthroughs.

Overall, the audit team recognized several strengths for the leave management process including manual validation of data where calculations have been identified as potentially inaccurate or inconsistent and recently implemented procedural enhancements to address recurring issues. However, several process gaps were identified that require manual workarounds, which may adversely affect the efficiency of leave administration processes and could negatively impact the employee / manager experience.

A summary of observations is outlined below:

AREA	OPPORTUNITIES	RISK RATING
<i>12-month “Leave Year” Entitlement Period</i>	<ul style="list-style-type: none"> • 12-Month Entitlement Period Calculations • Policy Change Management 	HIGH
<i>System Access While on Leave</i>	<ul style="list-style-type: none"> • System Access Management for Employees on Unpaid Leave 	MEDIUM
<i>Intermittent Leave Management</i>	<ul style="list-style-type: none"> • Premature Leave Code Display 	MEDIUM
<i>Defined Roles & Responsibilities</i>	<ul style="list-style-type: none"> • Responsibility & Oversight of Leave Related Processes 	MEDIUM
<i>Processing Time & Key Metrics</i>	<ul style="list-style-type: none"> • Incomplete Certification Documentation • Eligibility & Qualifying Determination Metrics • Tracking Employee Escalations 	MEDIUM
<i>Eligibility Determination</i>	<ul style="list-style-type: none"> • Prior State of Texas Service Calculation 	LOW
<i>Management of Accruals & Changes in Payroll Status</i>	<ul style="list-style-type: none"> • Employee Notifications for Change in Pay Status • Parental Leave Eligibility 	LOW

Further details are outlined in the Detailed Observations section. Less significant issues were communicated to management.

Management Summary Response

Management agrees with the observations and Recommendations and has developed action plans to be implemented on or before April 30, 2026.

Appendix A outlines the objectives, scope, methodology, stakeholder list, and audit team for the engagement.

Appendix B outlines the Risk Rating Classifications and Definitions.

The courtesy and cooperation extended by the personnel in the various Human Resources teams, Legal Affairs, and Information Resources are appreciated.

Natalie A. Ramello

Natalie A. Ramello, JD, CIA, CHC, CHPC, CHRC, CHIAP
Vice President, Chief Institutional Compliance Officer & Interim Chief Audit Executive
Office of Institutional Compliance & Audit Services
July 22, 2025

DETAILED OBSERVATIONS

1. 12-month “Leave Year” Entitlement Period

Eligible employees may use up to 12 workweeks of FMLA leave in a defined 12-month period or “leave year” for qualifying reasons. UT Southwestern’s current definition is based on 12-month period measured forward from the first date an employee takes FMLA leave, however the UKG leave tracking module is not able to calculate this correctly. An approved policy update to change the definition of the “leave year” to a rolling 12-month look back will be implemented on October 1, 2025. Change management is required to ensure accuracy in entitlement calculations during the transition.

HIGH

1.1 12-Month Entitlement Period Calculations	Recommendations	Management Action Plan
<p>UT Southwestern’s current methodology for determining the 12-month period is measured forward from the first date an employee takes FMLA leave with annual hours balance refresh. However, the UKG leave tracking module that was implemented on September 1, 2024, does not have the functionality to calculate this correctly.</p> <p>As a result, employees’ entitlement balances in the UKG tracking module may not be accurate. The hours are still tracked correctly on the employee’s timecard in UKG, and this is used as a basis for manual adjustment when an incorrect balance is identified.</p>	<p>Review all protected leave hours reported for FY 2025 to determine whether entitlement of 12 workweeks is calculated properly in the UKG leave tracking module.</p> <p>Employee timecards will be the source of truth for FMLA hours / days utilized in the entitlement period and should be used to update the UKG leave tracking module and other records to ensure utilization is attributed to the correct date.</p> <p>Validate FY 2025 FMLA hour corrections to ensure accurate FY 2026 calculations under the new methodology.</p>	<p>Action Plan Owner: Martha Washington</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: 10/31/2025</p> <p><i>Management will review FMLA usage for all employees in FY2025 based on hours reported on the UKG timecard, and if needed, update UKG Leave tracking to ensure that entitlement in FY 2026 will be calculated correctly based on the new definition of the 12-month period of entitlement.</i></p> <p><i>Leave administration will perform validation testing in September 2025 to ensure that corrections made to FY 2025</i></p>

		<i>FMLA entitlements are allowing for accurate calculations based on the updated methodology.</i>
1.2 Policy Change Management	Recommendations	Management Action Plan
<p>FMLA allows for the employer to determine the method of calculation for the defined 12-month period (or “leave year”) in which the employee is entitled to 12-weeks of FMLA leave.</p> <p>UT Southwestern is changing the “leave year” definition in Policy EMP-256 Family and Medical Leave on October 1, 2025, to a “rolling” 12-month period measured backward from the date an employee takes FMLA leave.</p> <p>The UKG leave tracking module cannot calculate available time based on the current policy and therefore includes inaccuracies that require manual edits and validations. This will impact calculation of entitlement in the UKG during the transition to the look back methodology.</p>	<p>Notify all employees at least 60 days in advance of the intended change to the 12-month period (“leave year”) definition.</p> <p>Leave administration must determine a methodology for accurately determining the amount of leave taken by employees under the current entitlement period definition to ensure available entitlement is correct in FY 2026. FMLA hours must be tracked to the exact date they were taken to ensure the “rolling” calculations are correct.</p> <p>Develop a validation tool for use during the transition to ensure sure that employees receive the full benefit of their leave entitlement under whichever of the two 12-month periods provides the greatest benefit to the employee.</p>	<p>Action Plan Owners: Martha Washington Melissa Sotelo John Roach</p> <p>Action Plan Executives: Martha Washington</p> <p>Due Date: 11/30/2025</p> <p><i>Management will:</i></p> <ul style="list-style-type: none"> • <i>Notify all UT Southwestern employees of the pending changes to the 12-month entitlement period referenced in “Policy EMP-256 Family and Medical Leave”</i> • <i>Develop a procedure for validating that employees who have previously taken FMLA, and are now requesting FMLA during the transition, are receiving the full benefit of their leave entitlement.</i> • <i>Collaborate with HR Data Management (HRDM) and HRIS to develop a dashboard that allows for efficient cross checks of data</i>

		<i>when an employee requests leave, or other method of validation checks of FY 2025 utilization and FY 2026 entitlement under the new policy.</i>
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2. System Access While on Leave

Employees on protected leave currently have access to all UT Southwestern systems. UT Southwestern policies do not provide any statements regarding access to work systems or prohibit employees from performing work while on protected leave. There is the potential for employees to perform work while on protected leave without correct recording of time, and subsequent compensation issues.

MEDIUM

2.1 System Access Management for Employees on Unpaid Leave	Recommendations	Management Action Plan
<p>UT Southwestern leave policies do not contain reference to employee limitations on performing work or changes to access while on unpaid leave. The guide that is sent to supervisors when an employee goes on approved leave advises <i>“Supervisors should inform employees that they cannot perform any work while on FMLA leave, including working from home or checking work emails.”</i></p> <p>Employees on continuous protected leave and in unpaid status retain system access, allowing non-exempt employees, with a position that allows remote access, to potentially perform work without recording hours in compliance with EMP-251 Work</p>	<p>Review current leave policies and determine if requirements need to be added in relation to limitation on performing work and changes to system access while an employee is out on continuous leave in an unpaid status. Consider updates to employee communications informing them directly that they cannot perform any work while on FMLA leave.</p> <p>Management should collaborate with Legal Affairs, Compliance, and IR Access Management to evaluate and establish procedures for restricting system access for employees in unpaid status. As part of this assessment, management should seek</p>	<p>Action Plan Owners: Martha Washington</p> <p>Action Plan Executives: Martha Washington</p> <p>Due Date: 2/28/2026</p> <p>Management will:</p> <ul style="list-style-type: none"> <i>Review and update policies and communications to employees to include clarification that they cannot perform any work while on continuous protected leave, regardless of exemption status (hourly or salaried).</i>

attendance and Leave Policy. This could allow for work to be performed without being compensated correctly.	feedback from different areas of operations to consider potential impacts on employees' ability to review accruals and pay records, as well as the risk of work-related information being redirected to personal email accounts to bypass access restrictions.	<ul style="list-style-type: none"> • <i>Management will work with other departments to determine legal and technological implications of restrictions to system access for employees on continuous unpaid leave.</i> • <i>If restrictions are determined feasible, management should develop a comprehensive implementation plan with input from key stakeholders related to potential issues, establish risk-mitigation procedures, and provide updated training to employees and supervisors to ensure consistent understanding and compliance.</i>
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3. Intermittent Leave Management

The employee, their supervisor and the department timekeeper are responsible for tracking all intermittent leave taken. Employees are responsible for advising their supervisor of FMLA hours used so that the supervisor or timekeeper can enter it correctly in UKG. System limitations are impacting on the accuracy of tracking and the need for manual processes.

MEDIUM

3.1 Premature Leave Code Display	Recommendations	Management Action Plan
UKG displays pending leave codes to timekeepers immediately after case initiation, prior to determination of leave eligibility. This may result in retroactive corrections and compliance concerns if the case is declined by leave administration.	Revise procedures and provide targeted training for supervisors and timekeepers when an employee requests intermittent leave so the process is clearly understood, including the need to confirm leave	<p>Action Plan Owner: Martha Washington</p> <p>Action Plan Executive: Martha Washington</p>

	approval prior to entering leave codes in timecards.	Due Date: 11/30/2025 <i>Management will review current guidance documents and education for timekeepers and supervisors, and revise to ensure common issues are addressed.</i>
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4. Defined Roles & Responsibilities

The leave administration process lacks clearly defined ownership across key functions—specifically among Leave Administration, Payroll, HR Data Management and the employee / supervisor. This ambiguity creates gaps in accountability, delays in processing, and inconsistent employee experiences.

MEDIUM

4.1 Responsibility & Oversight of Leave Related Processes	Recommendations	Management Action Plan
<p>Due to recent system changes and updates to centralized processes, there are inconsistencies in standardized governance framework to define and communicate accountability for each step of the leave process. This includes communication to timekeepers, leaders, and HR.</p> <p>Without a streamlined, cross-functional process, such errors will continue to require manual corrections, reduce efficiency, and potentially undermine trust in the system.</p>	<p>Review procedures, and training for supervisors, managers and timekeepers to ensure alignment with current procedures and provide clarification of the responsibilities of each party in all relevant steps of the leave process. Consider using a visual flowchart to assist understanding of the processes.</p> <p>Consider including clear and thorough instructions for:</p> <ul style="list-style-type: none"> Management of leave between initial request being submitted and the final determination 	<p>Action Plan Owners: Melissa Sotelo Martha Washington</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: 02/28/2026</p> <p><i>Management will review and update SOPs in departments involved in leave administration to clearly define responsibilities for payroll corrections and related tasks.</i></p>

	<ul style="list-style-type: none"> Monitoring of accrual balances and the process of transition to unpaid status Restrictions on performing any work during continuous protected leave Communication of changes to leave end date, monitoring of personal email for updates, and return to work certifications 	<i>Management will revise employee and supervisor procedures and guidance to align with current processes, expectations, and applicable exceptions to the standard procedures.</i>
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5. Processing Time & Key Metrics

FMLA regulations require the employee to be notified of both eligibility, which is based on work history and prior FMLA use, and the determination if the documentation supports the leave request. The key metric reporting related to these requirements is impacted by the high frequency of incomplete certifications being provided by the employees, and the accuracy and completeness of the data that is used for the calculations.

MEDIUM

5.1 Incomplete Certification Documentation	Recommendations	Management Action Plan
<p>Data tracked from leave source indicates that ~ 47% of certifications provided do not contain all required information. Emails are sent to the employee with specific information regarding the missing components and additional seven (7) calendar days are given to provide the missing information.</p> <p>If the employee fails to provide the missing details, leave administration will assess the available information to determine if it supports the leave request. This additional</p>	<p>If the certification does not have the required components after the follow up attempt, communicate to employee / managers that the request has insufficient support and will require secondary review. Inform the employee / manager that this will take additional time and provide specific instructions related to managing the leave during this period.</p> <p>Establish clear criteria to determine when a leave request with missing certification</p>	<p>Action Plan Owner: Martha Washington</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: 11/30/2025</p> <p><i>Management will add a procedure for communication to the employee and manager to advise of the incomplete certification and the potential for</i></p>

<p>review, including possible escalation to management and legal, may take significantly longer than standard processing times. Currently, employees and managers are not notified during this period that a delay may occur due to the employee not providing all required information.</p> <p>Incorporating this data into the metrics results in an increase in average processing time. This delay is attributable to employees submitting incomplete documentation rather than any inefficiency on the part of the leave administration team.</p>	<p>information warrants additional consideration versus when it should be denied without further review. This will help streamline decision-making, reduce processing delays, and promote consistency across cases.</p> <p>Management should track data related to missing components on the certification and provide a checklist to increase compliance with the requirements on the first submission.</p>	<p><i>additional processing time to determine if there is sufficient support to approve the request.</i></p> <p><i>Leave administration will review current processes for handling requests that do not have all required information on the certification after multiple attempts to get complete documentation. Criteria will be documented to standardize the procedures based on what requirements are missing.</i></p> <p><i>Management will establish a tracking report to allow for trending of data related to incomplete certification. Following this, communications to employees will be updated to target areas which are commonly missed to try to decrease the amount of follow up required.</i></p>
5.2 Eligibility & Qualifying Determination Metrics	Recommendations	Management Action Plan
<p>Regulations require providing eligibility and determination notices to the employee within five (5) business days of receiving relevant information.</p> <p>UT Southwestern leave data indicates overall compliance with eligibility notification timelines based on average turnaround times (Appendix C). The average notification time</p>	<p>Identify parameters for key metrics and ensure consistency and accuracy of data entry in all systems. Identify a dedicated date field in the system for documenting the date the determination notice was sent so that metrics can be tracked for this requirement.</p>	<p>Action Plan Owner: Martha Washington</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: 2/28/2026</p> <p>Management will:</p>

<p>for qualifying determinations could not be calculated, as the leave system lacks a dedicated field to capture the notification sent date. While the 'status update' field has been used by the department as a proxy, it reflects the latest case update rather than the actual notification date, making it unreliable for this metric.</p> <p>When the initial certification does not have all the requirements and needs additional follow-up, the average determination notification time increases however this was not able to be quantified. Currently, there is no tracking of requests that remain incomplete despite follow-up attempts, so the overall impact cannot be determined.</p> <p>Data completeness and accuracy issues impacted the analysis, making metric interpretation unreliable.</p>	<p>Determine the cause of duplicate entries in the data and update procedures to reduce the occurrence.</p> <p>Repurpose a field in LeaveSource to flag cases that have incomplete certification after the second attempt and require secondary review to allow for separate tracking of processing time.</p> <p>Develop a cross-system operational dashboard to track case volume, processing times, escalations and compliance metrics.</p>	<ul style="list-style-type: none"> • <i>Define key leave administration metrics, review system data inputs for reporting consistency, and enhance tracking including flagging requests with incomplete certification and inputs related to changes to the initial request.</i> • <i>Implement an automated dashboard to improve monitoring of key metrics, enhance compliance tracking, and identify process issues more efficiently.</i>
5.3 Tracking Employee Escalations	Recommendations	Management Action Plan
<p>Employee escalations are managed through a monitored email inbox, without a formal logging or tracking system. This limits visibility into common issue types, response times, and frequency, making it difficult to identify root causes or recurring concerns. Without a formal log or tracking mechanism, repeated concerns (e.g., confusion over intermittent usage or document requirements) cannot be proactively</p>	<p>Management should revise employee escalation procedures to include a tracking system for concerns and follow-up, enabling process improvements, targeted education, and informed resource allocation.</p>	<p>Action Plan Owner: Martha Washington</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: Completed</p> <p><i>Management will implement a tracking system for employee-reported concerns</i></p>

addressed through procedures changes or targeted education.		and follow-up, and use the resulting data to identify process improvements, improve communications, and help with resource allocation.
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6. Eligibility Determination

Employees are eligible for FMLA leave if they have worked for the State of Texas for at least 12 months (does not need to be consecutive) and at least 1,250 hours during the 12-month period immediately preceding the leave. The UKG leave tracking module inconsistently calculates FMLA eligibility due to its limited ability to factor in service before the hire date at UT Southwestern.

LOW

6.1 Prior State of Texas Service Calculation	Recommendations	Management Action Plan
<p>Prior service as an employee of a State of Texas agency, other than UT Southwestern, counts to the eligibility requirements and does not have to be consecutive. Prior State service is reported by the employee during initiation of UT Southwestern employment; however, the calculation of eligible time is inconsistent in UKG due to limited functionality to account for time prior to hire date at UT Southwestern. UKG has been unable to change the functionality to address the issue.</p> <p>The FMLA request form requires employees to document prior State service, which leave administration should use to verify that prior service is correctly factored into eligibility determinations.</p>	<p>Document the manual validation procedure for when UKG data indicates the employee does not meet the 12-month eligibility requirement, to ensure there is a standardized approach to determining eligibility for employees with prior State of Texas service.</p> <p>Continue to work with UKG to determine if an alternative field can be utilized to migrate the PeopleSoft data that includes calculation of prior State service.</p>	<p>Action Plan Owners: Martha Washington Alicia Schroeder</p> <p>Action Plan Executives: Martha Washington Bill Daley</p> <p>Due Date: 5/28/2026</p> <p>Management will:</p> <ul style="list-style-type: none"> Document current manual validation procedures that are performed to confirm that the “ineligible” status based on UKG leave tracking calculations is accurate and accounts for any prior State of Texas service.

		<ul style="list-style-type: none"> Continue to work with UKG support and IR to determine if an alternative method can be used for including prior service history into the calculations for eligibility.
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7. Management of Accruals & Changes in Payroll Status

Employees must use available and applicable leave accruals concurrently with FMLA leave, and when an employee exhausts all applicable paid leave or compensatory accruals, UT Southwestern will place the employee in non-paid leave status. The current process alerts Leave Administration only after employees on protected leave have exhausted their accruals, resulting in notification to the employee after the fact. In addition, Leave Administration currently relies on manual monitoring to track accrual usage to determine eligibility for paid parental benefits, increasing the risk of delays and inconsistencies in benefit administration.

LOW

7.1 Employee Notifications for Change in Pay Status	Recommendations	Management Action Plan
<p>HR Data Management (HRDM) currently identifies employees who exhausted accruals in the previous week and requests verification from Leave Administration of correct status before changing the employee to unpaid status. However, opportunity exists to notify employees of a pending exhaustion of paid accruals and the subsequent change to unpaid leave status to ensure employees are aware of the pending change in pay status.</p> <p>UT Southwestern requires the use of a personal email address for leave of absence case management to ensure continued communication with employees who may not</p>	<p>Develop procedures to proactively identify employees approaching exhaustion of accruals and notify the employee of the pending change to unpaid status. Include a process to ensure communications are sent to the employee's designated non-work email address.</p> <p>Consider the development of dashboard with integrated data from UKG accrual management and leave administration tracking to provide real time information of accrual balances for employees on protected leave.</p>	<p>Action Plan Owners: Melissa Sotelo</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: 2/28/2026</p> <p><i>Management will determine the feasibility of developing a real time accrual management system (i.e., integrated data report or dashboard) with alerts for pending exhaustion of accruals for employees on protected</i></p>

<p>have access to their work email while on leave. This email should be used to notify employees in advance of the change in pay status, and the requirement to notify leave administration if they return to work prior to the approved date to ensure timely payroll notification.</p>		<p><i>leave. Communication will be sent to employees' personal email address.</i></p> <p><i>If a real-time accrual monitoring system is not feasible, management will provide employees and managers with updated guidance on the transition to unpaid leave to ensure understanding of the employee's responsibility in monitoring accruals.</i></p>
7.2 Parental Leave Eligibility	Recommendations	Management Action Plan
<p>Paid parental benefit (PPB) pays eligible employees 50% of their base salary for up to six weeks but does not start until employees first use 480 hours of their prior sick leave bank (if available) plus either 40 hours of PTO, floating holiday time, or their prior vacation leave bank. In addition, leave administration also monitors accrual balance for physician trainees eligible for Medical, Parental, and Caregiver (MPC) Leave to ensure the required conditions are met.</p> <p>Due to UKG's limited capabilities for automated assessment and eligibility requirements, leave administration manually monitors employee timecards to identify when appropriate accrual / banked sick and vacation usage conditions are met, resulting in additional work and the risk of not starting the payment of the benefit timely once requirements are met.</p>	<p>Consider developing a monitoring dashboard to allow for real time tracking of employees on FMLA who will potentially be entitled to PPB / MPC payments.</p>	<p>Action Plan Owners: Melissa Sotelo Martha Washington</p> <p>Action Plan Executive: Martha Washington</p> <p>Due Date: 4/30/2026</p> <p><i>Management will partner with HRDM and IR to develop an enhanced tracking tool that ensures consistent, timely benefit administration with reduced manual input.</i></p>

Appendix A

Objective, Scope, and Methodology

The objective of the review was to evaluate the effectiveness and compliance of protected leave administration processes, ensuring adherence to applicable laws, regulations, and organizational policies, and assessing the adequacy of internal controls.

The audit scope period included activities related to protected leave management from September 1, 2024 to March 31, 2025. Our procedures included but were not limited to review of the following:

- Relevant policies and procedures
- Data analysis of key metrics related to regulatory requirements
- Employee escalations
- Current technology and systems
- Governance framework

We conducted our engagement in conformance with the Institute of Internal Auditors' Global Internal Audit Standards™.

Executive Sponsors:

Jeremy Falke, VP & Chief HR Officer, Human Resources

Key Stakeholders:

Trevor Brown, Manager, Payroll

Bill Daley, Director, PeopleSoft HCM System, Information Resources Business Admin Systems

Katie Fearn, Sr. Counsel, Legal Affairs

Barvette Garrett, Director, Employee Relations

John Roach, Manager, Human Resources Information System

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Appendix B

Risk Classifications & Definitions

Each observation has been assigned a risk rating according to the perceived degree of risk that exists based upon the identified deficiency combined with the subsequent priority of action to be undertaken by management. The following chart is intended to provide information with respect to the applicable definitions, color-coded depictions, and terms utilized as part of our risk ranking process:

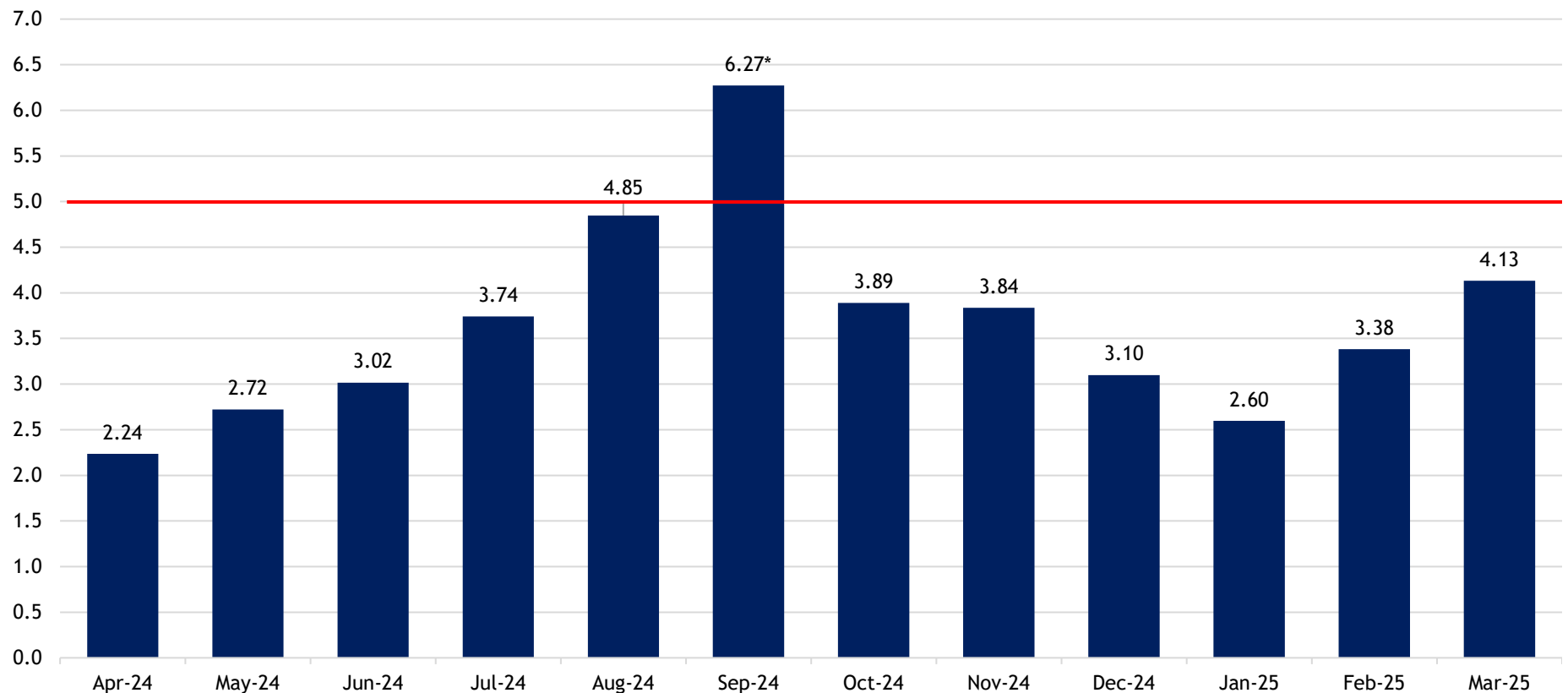
Degree of Risk & Priority of Action	
Priority	An issue identified by Internal Audit that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of UT Southwestern or the UT System as a whole.
High	A finding identified by Internal Audit that is considered to have a high probability of adverse effects to UT Southwestern either as a whole or to a significant college / school / unit level. As such, immediate action is required by management to address the noted concern and reduce risks to the organization.
Medium	A finding identified by Internal Audit that is considered to have a medium probability of adverse effects to UT Southwestern either as a whole or to a college / school / unit level. As such, action is needed by management to address the noted concern and reduce the risk to a more desirable level.
Low	A finding identified by Internal Audit that is considered to have minimal probability of adverse effects to UT Southwestern either as a whole or to a college / school / unit level. As such, action should be taken by management to address the noted concern and reduce risks to the organization.

It is important to note that considerable professional judgment is required in determining the overall ratings. Accordingly, others could evaluate the results differently and draw different conclusions. It is also important to note that this report provides management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel may significantly and adversely impact on these risks and controls in ways that this report did not and cannot anticipate.

Appendix C

The “*eligibility notice*” must be provided within five (5) business days of the initial request for leave or when the employer acquires knowledge that an employee leave may be for an FMLA-qualifying reason.

Eligibility Notification
Average Workdays



**Implementation of UKG leave tracking module on 9/1/2024 resulted in manual validations to ensure correct functionality of systems.*

Metrics for compliance with the determination notification requirement of 5 business days could not be calculated due to the data provided not accurately reflecting this process timing.