



ÉCOLE POLYTECHNIQUE  
FÉDÉRALE DE LAUSANNE

# **Regulations concerning risk management organisation at EPFL**

## **LEX 1.4.3**

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## Introduction

### Legal basis

The EPFL Direction,

based on the *Directive du Conseil des EPF concernant la gestion des risques des EPF et des établissements de recherche* of 4 July 2006 and

based on the [Ordinance on the organisation of the Ecole polytechnique fédérale de Lausanne of 1<sup>st</sup> March 2004](#),

hereby adopts the following :

### Subject

The present regulations define the organisation of risk management (RM) at the Ecole polytechnique fédérale de Lausanne (EPFL) and the organisation and decision-making powers of the Risk Management Committee (CRM) and the committees attached to the latter.<sup>1</sup>

### Scope of EPFL risk management

The scope of risk management comprises EPFL and the extended (non-exhaustive) perimeter, namely :

#### EPFL perimeter

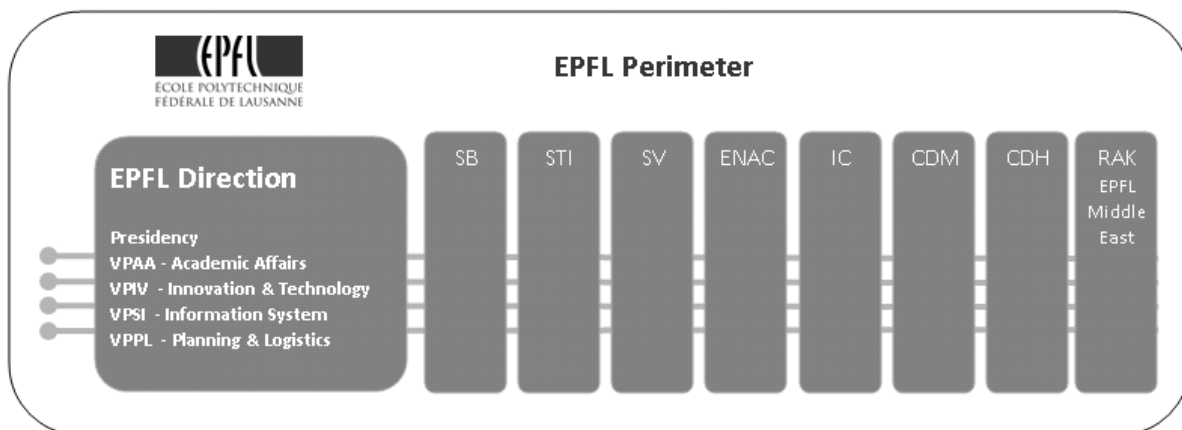


Figure 1 – Scope of EPFL Risk Management

<sup>1</sup> Frameworks applicable: COSO and COBIT.

COSO is an internal control framework defined by the Committee Of Sponsoring Organizations of the Treadway Commission. The initial framework designated COSO 1 has developed since 2002 into a second corpus designated COSO 2.

COBIT (Control Objectives for Information and related Technology) is a supporting toolset that allows a common language to be established for referring to the governance of information systems while attempting to integrate other frameworks such as ISO 9000, ITIL.

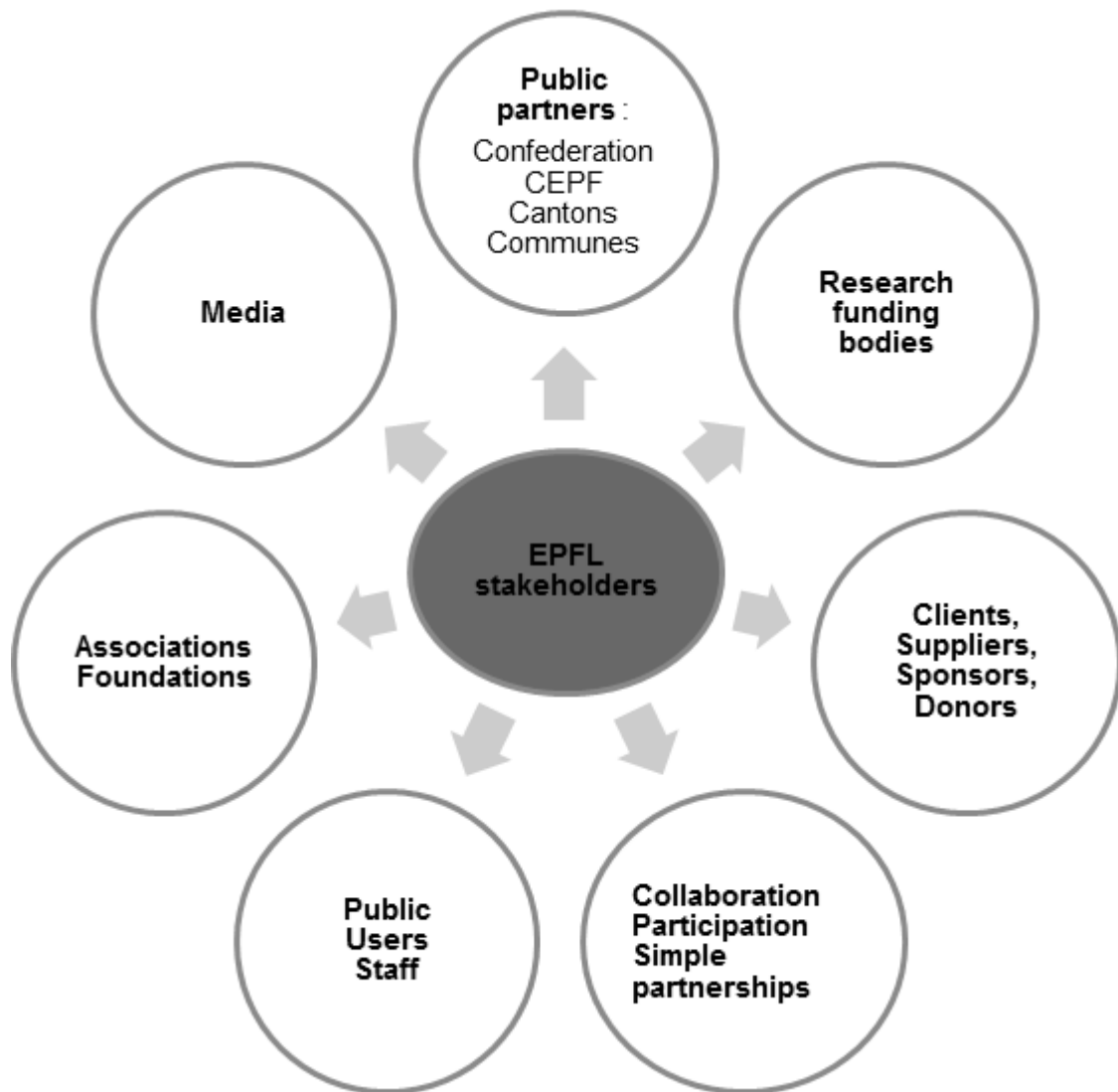


Figure 2 – Extended EPFL Perimeter

## Organisation of risk management at EPFL

### Risk Management Committee (CRM)

#### Composition and attachment

The CRM is composed of four members :

the General Counsel, the Vice-President for Planning and Logistics, the Human Resources Delegate and the Head of Management Control.

The CRM is advised by two representatives of the academic domain. Their role is to provide academic expertise, particularly within the framework of risk analysis of the strategic domain and the Schools and Colleges.

This committee reports directly to the President of EPFL via the General Counsel.

The CRM coordinates and controls the activities of the seven committees attached to it as shown in the diagram below.

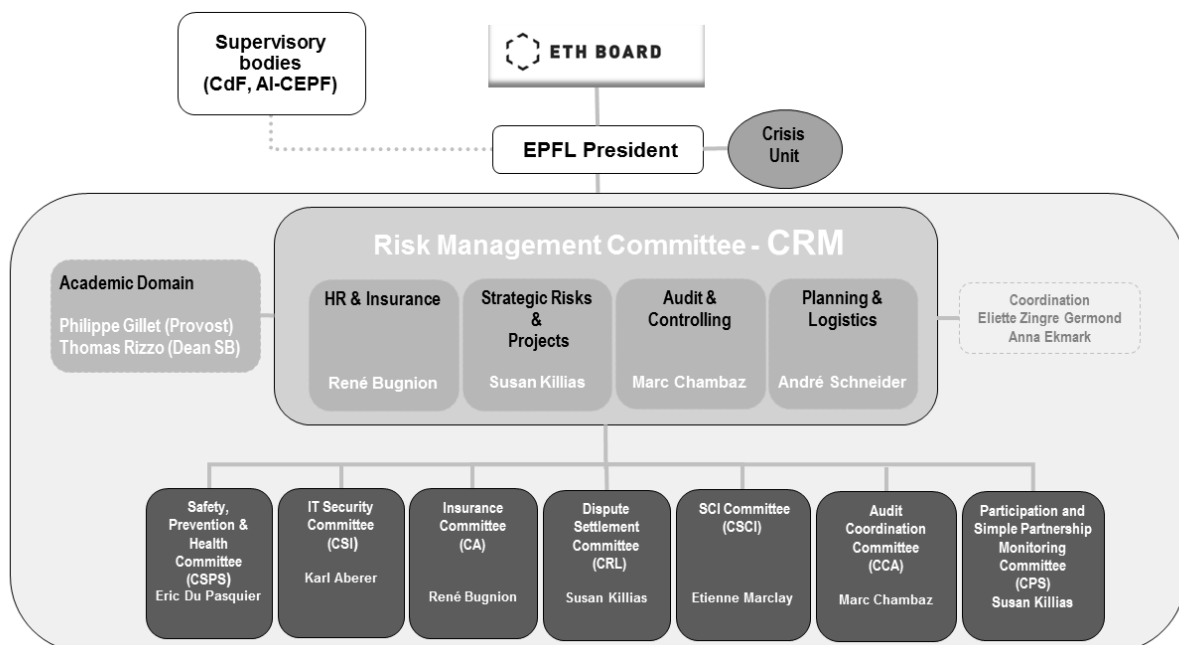


Figure 3 – Organisation of CRM and Committees

**Risk domains and persons responsible**

The CRM also monitors, within the limits of its competence, the strategic risks and projects of EPFL. These risks and projects are identified, managed and assessed by « experts » designated by the President of EPFL, on the proposal of the CRM. The experts and domains concerned are shown below :

**EPFL Direction**

<b>Presidency</b> Patrick Aebischer Philippe Gillet			
<b>VPAA</b> Academic Affairs  Philippe Gillet	<b>VPIV</b> Innovation and Technology Transfer  Adrienne Corboud Fumagalli	<b>VPSI</b> Information Systems  Karl Aberer	<b>VPPL</b> Planning and Logistics  André Schneider

**Central Services**

<b>CSIN</b> Information Systems Coordination  Didier Rey	<b>TTO</b> Tech Transfer Office  Gabriel Clerc	<b>RH</b> Human Resources  René Bugnion	<b>DSPS</b> Safety, Prevention & Health  Eric Du Pasquier	<b>DII</b> Real Estate & Infrastructures  Pierre Gerster	<b>F&amp;A</b> Finance & Purchases  Etienne Marclay
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**Schools, Colleges and Other**

**Schools**

<b>SB</b> Basic Sciences  Thomas Rizzo	<b>STI</b> Engineering  Demetri Psaltis	<b>ENAC</b> Architecture, Civil & Environmental Engineering  Marilyne Andersen	<b>I&amp;C</b> Computer & Communication Sciences  James Larus	<b>SV</b> Life Sciences  Al : Jeffrey Hubbell
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**Colleges**

<b>CDH</b> College of Humanities  Thomas David	<b>CDM</b> College of Management  Christopher Tucci	<b>EPFL ME</b> EPFL Middle East  Franco Vigliotti
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**Other**

<b>ENT</b> Transdisciplinary Entities  Philippe Gillet
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**Figure 4 – Risk Domains and Persons Responsible**

## Missions of the CRM

The CRM has the following missions :

- implement **risk management policy** at EPFL in accordance with the *Directive du Conseil des EPF sur la gestion des risques*;
- develop **an organisation and procedures** in order to ensure legal compliance;
- guarantee **risk identification** and the implementation of appropriate measures to reduce them to an acceptable level ;
- ensure that **risk owners** manage their risks, inform the CRM of the latter and regularly carry out the **key controls**. In this domain, it is the duty of the CRM to verify the relevance and effectiveness of these controls;
- supervise the **insurance programme** and adapt it as necessary;
- encourage **individual actions and initiatives** aimed at improving risk and opportunity management at EPFL;
- **submit a report to the President** and EPFL Direction regularly on an annual basis on the status and progress of matters pertaining to risk management.

The members of the **CRM** are bound by a duty of discretion. The CRM may take any measures necessary to accomplish its mandate, particularly provisional measures.

### CRM members<sup>2</sup>

<i>Name</i>	<i>Function</i>	<i>Domains</i>	<i>Attachment</i>
Susan Killias	General Counsel	Legal matters/ Disputes	P
André Schneider	Vice-President	Planning & Logistics	PL
René Bugnion	HR Delegate	HR/Insurance	PL
Marc Chambaz	Head of Management Control	Audit & control	P-COUNSEL

### Academic experts

<i>Name</i>	<i>Function</i>	<i>Domains</i>
Philippe Gillet	Vice-President AA	Strategic risks
Thomas Rizzo	SB Dean	Strategic risks

### Expert members of CRM – « EPFL Direction » risk domain

<i>Name</i>	<i>Function</i>	<i>Structure</i>
Patrick Aebischer	President	Presidency
Philippe Gillet	Vice-President	Academic Affairs
Adrienne Corboud Fumagalli	Vice-President	Innovation & Technology Transfer
Karl Aberer	Vice-President	Information Systems
André Schneider	Vice-President	Planning & Logistics

<sup>2</sup> Note : if necessary other experts can be invited by the CRM

## Expert members of CRM – «Schools and Colleges» risk domain

<i>Name</i>	<i>Function</i>	<i>Ab</i>	<i>School / College</i>
Thomas Rizzo	Dean	SB	Basic Sciences
James Larus	Dean	I&C	Computer & Communication Sciences
Marilyne Andersen	Dean	ENAC	Architecture, Civil and Environmental Engineering
Jeffrey Hubbell a.i.	Dean	SV	Life Sciences
Demetri Psaltis	Dean	STI	Engineering
Franco Vigliotti	Dean	EPFL ME	EPFL Middle East
Thomas David	Director	CDH	College of Humanities
Christopher Tucci	Director	CDM	College of Management

## Expert members of CRM – « Central Services » risk domain

<i>Name</i>	<i>Domain</i>	<i>Attachment</i>
Etienne Marclay	Finance & Purchases	PL
René Bugnion	Human Resources	PL
Didier Rey	Information Systems	P-SG
Eric Du Pasquier	Safety, Prevention and Health	PL
Susan Killias	Legal Matters	P
Pierre Gerster	Real Estate & Infrastructures	PL

**Functioning and reports of CRM**

The CRM meets at least once per week. An agenda and minutes are drawn up and distributed.

The CRM publishes an **annual report** for the President of EPFL and the EPFL Direction. This report presents the activities of the CRM and all the groups and committees, the list of cases dealt with during the year, as well as general recommendations. It is approved by the President. Its content is available to the internal auditors of the ETH Board (CEPF) and the external auditors of the Swiss Federal Audit Office (CdF).

Separate reports may be submitted to the President and EPFL Direction for sensitive or specific cases.



**Reporting obligation / information**

The CRM informs :

**The CEPF**

Of all cases of litigation liable to damage the image or reputation of EPFL based on the proposal of the General Counsel and after validation by the President of EPFL : application of the [Directive du CEPF sur le devoir d'annonce of 14 September 2001 \(LEX 1.8.2\)](#).

**The President and Direction of EPFL**

On the basis of an annual report.

On an ad hoc basis when circumstances require it.

**The Head of Communications**

Of all sensitive cases on an ad hoc basis.

Of all matters relating to the image of EPFL.

**Heads of Units**

Of good practices with regard to risk management.

Of their reporting obligations concerning risks, especially those relating to accidents/disasters and projects.

Of developments in the area of risk management at EPFL.

**Risk registers**

The CRM reviews at least once per year, in June, the development of risk analyses originating from the various databases.<sup>3</sup>

<i>Domain</i>	<i>Registers</i>	<i>Administrator</i>	<i>Database</i>
EPFL Direction, Central Services, Schools and Colleges	Strategic & operational risk register	Marc Chambaz	Excel
Safety, Prevention and Health	Risk register	Eric Du Pasquier	SAP – EHS
Audits	Audit and matters in abeyance register and plan	Marc Chambaz	Excel
ICS	Financial risk and key control register	Etienne Marclay	Excel
Insurance	Insurance and claim rate table	René Bugnion	Excel
Litigation	Litigation register	Eliette Zingre Germond	THEMIS
Participation	Participation register	Françoise Chardonens	Access
Simple partnerships	Simple partnership register	Susan Killias	Excel

<sup>3</sup> The information managed by the CRM originates from several databases that have not yet been integrated.

**Crisis management**

The President manages the crisis unit when a major event affects the safety of persons and buildings at EPFL. In the event of his absence, he is replaced by the Provost and the Vice-President for Planning and Logistics, in that order.

The crisis procedure defines the working methods of the crisis unit. It is kept up-to-date by the DSPS.

The Safety Prevention and Health Delegate informs the President of EPFL, the Head of Communications and the members of the EPFL Direction directly in the event of an emergency.

**Logistical support of the CRM**

For the accomplishment of its missions, the **CRM** is supported by a person who coordinates and guarantees the confidentiality of the content and security of information (paper) and rights of access to the various databases and documents.

**Data protection and storage**

The law concerning data protection applies to all cases dealt with. All dossiers, documents and electronic files are kept and archived (archives > 50 years).<sup>4</sup>

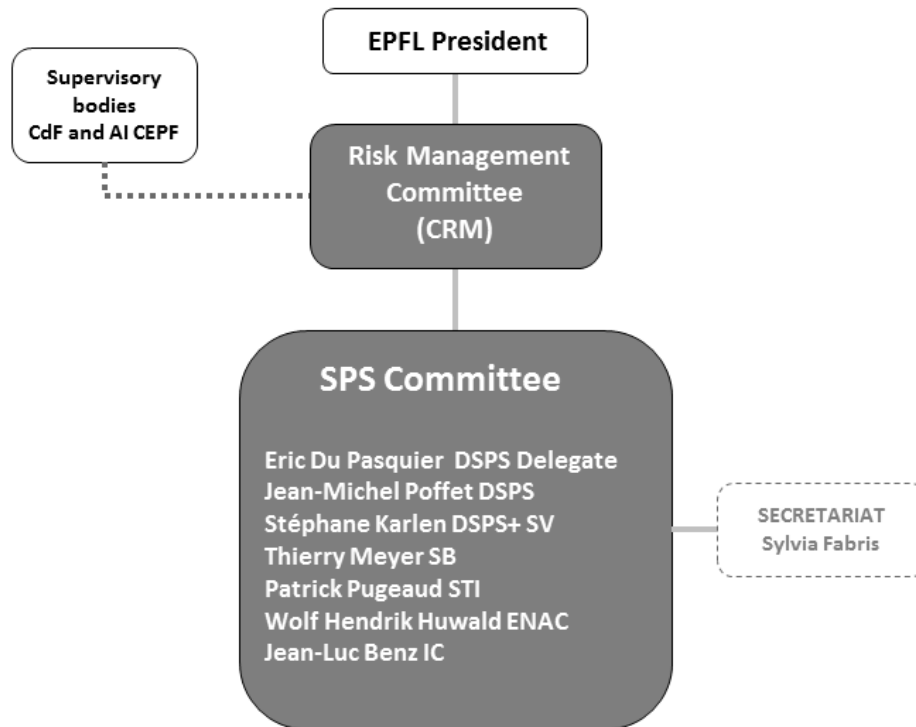
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<sup>4</sup> *Loi fédérale sur l'archivage (LAr) of 26 June 1998 (RS 152.1)*

## Safety, Prevention and Health Committee (CSPS<sup>5</sup>)

### Composition and attachment

The CSPS is led by the EPFL DSPS Delegate. It is composed of the School Safety Coordinators and the Occupational Hygienist. It reports directly to the CRM.



**Figure 5 – Organisation of SPS Committee**

### Missions of SPS Committee (CSPS)

In close collaboration with the experts of the DSPS and the Schools and Colleges, the CSPS develops and implements EPFL safety policy. It coordinates the individual action and safety check plans of the different Schools and Colleges.

It is particularly concerned with:

- the development and training of the COSEC (Safety Delegates) network ;
- risk survey and monitoring of risk attenuation measures;
- the training of all staff members in the area of prevention;
- the reporting and monitoring of compliance actions;
- collaboration and discussions with the different safety networks, in both the academic environment and with the public and private sectors.

The CSPS is prepared, at all times, to lend its support to the crisis unit or taskforces in the event of accidents/disasters or events affecting the safety of persons and property.

<sup>5</sup> Formerly CSHE

## Organisation of DSPS

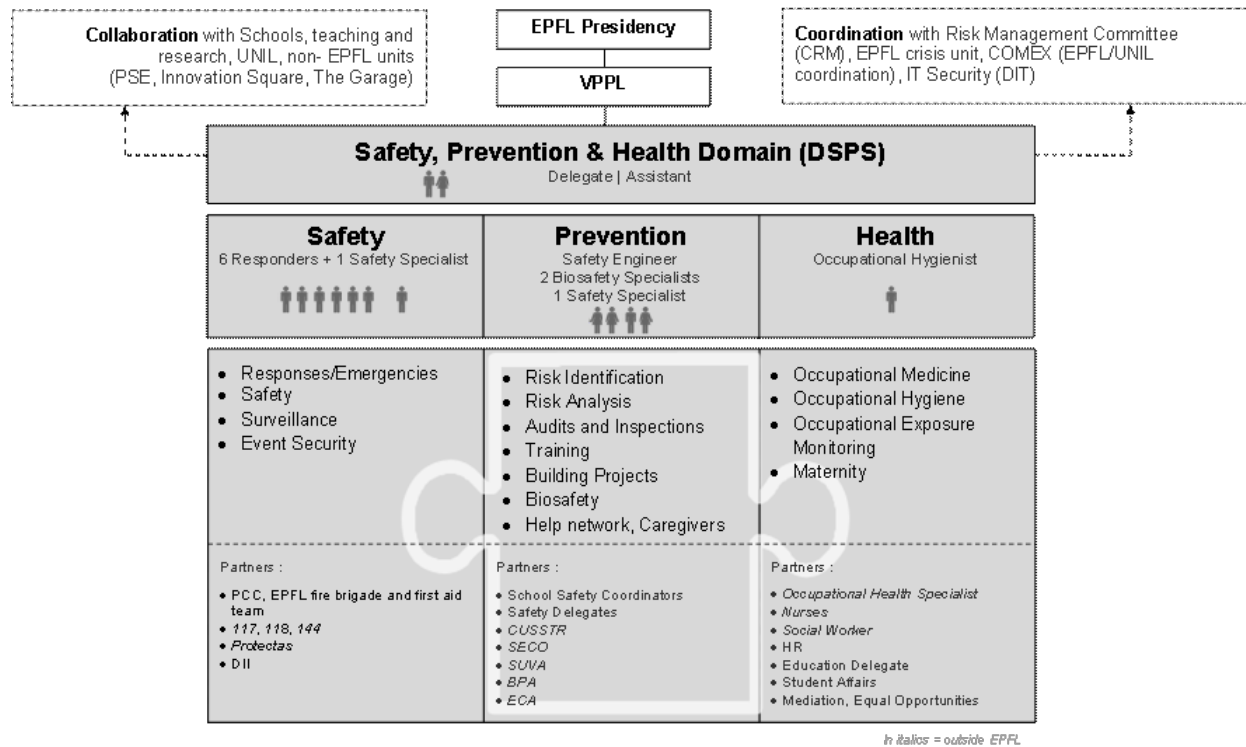


Figure 6 – DSPS Organisation Chart

## Functioning of SPS Committee

The CSPS meets at least once every quarter. It establishes annual objectives, validated by the CRM, and maintains dashboards linked with risk surveys, accidents/disasters and MSST, incorporated into the CRM report. It collaborates closely with the *Service de l'emploi et assurance-chômage* (SECO), especially during audits, and with the cantonal authorities :

- *Département de la Santé Publique du canton de Vaud*
- *Etablissement d'assurance contre l'incendie (ECA)*
- Cantonal police
- Civil Defence (PC)

## Role and responsibilities

The EPFL DSPS Delegate directs the DSPS (Safety, Prevention and Health Domain), reporting to the VPPL. The School and College Safety Coordinators are directly or functionally attached to him. He is part of the crisis unit and has the power to activate it.

This function forms an integral part of his job description.

The School Safety Coordinator (CSF) assists the Dean, or Director, in the safety management of the School or College. He is responsible in particular for risk surveys, the different MSST statistics, prevention training for persons in the School or College, and the application of occupational health and safety measures. He manages the COSEC network.

This function forms an integral part of his job description.

**Information system**

Website : <http://securite.epfl.ch/>

SECUinfo (information, advice and service) : internal tel: 31 999

**Process**

Crisis procedure

Key controls (survey, evacuation exercises, audits, staff training tables)

Job descriptions

## IT Security Committee (CSI)

### Composition and attachment

IT security is the responsibility of the Information System Steering Committee (Copil SI<sup>6</sup>). By delegation, the monitoring of this domain is carried out by the Copil SI Bureau.

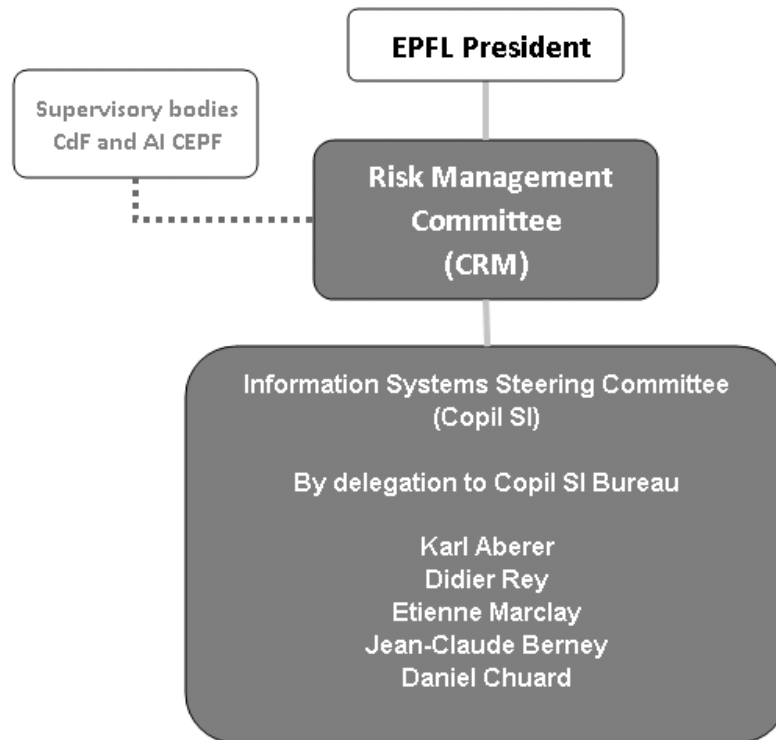


Figure 7 – Organisation of IT Security Committee (CSI)

### Missions, role and responsibilities

The missions of Copil SI are :

- To manage risks linked with the :
  - IT security of EPFL,
  - infrastructures and networks (data centre)
  - accesses (firewall, access security, data security, archiving)
  - to propose and verify the implementation of risk mitigation measures.

#### <sup>6</sup> Information Systems Steering Committee

The Information Systems Steering Committee assumes the strategic dimension of governance. It is the contact body of the EPFL Direction for the definition and implementation of IT strategy. It is responsible for obtaining transparency of costs of the information system and guaranteeing the high quality of the latter. To increase overall efficiency and develop synergies, it manages the project portfolio and promulgates the necessary directives. It is also responsible for defining mandates in order to obtain in-depth knowledge of certain subjects pertinent for the SI. To promote innovation, it has its own budget enabling it to finance research projects. Finally, Copil SI is responsible for risk management linked with the information systems.

Copil SI is made up of approximately 12 members from both the academic and administrative domains of EPFL selected on the basis of their skills and interest regarding IT security. There is no equal representation for the Schools or Colleges. Copil SI generally meets on a quarterly basis.

To facilitate the smooth functioning of Copil SI, its Bureau meets weekly or fortnightly in order to ensure the follow-up of matters in hand, keep its members regularly informed, and prepare the quarterly meetings.

**Specific competences**

Copil SI has the authority to:

- make any decisions regarding the IT security, both physical and logical, of EPFL infrastructures;
- issue directives concerning the aforementioned security;
- also take any measures aimed at guaranteeing the physical integrity of infrastructures, persons and information.

Copil SI delegates the monitoring of IT security to the Copil SI Bureau. The latter will consult Copil SI concerning any matters when necessary.

**Functioning**

The Copil SI Bureau meets every two weeks.

Copil SI meets once every quarter.

**Reports**

Copil SI publishes an annual report whose content is incorporated into the annual report of the CRM.

## Insurance Committee (CA)

### Composition and attachment

The CA reports to the Vice-Presidency for Planning and Logistics (VPPL). It interacts directly with the CRM within the framework of CEPF / EPFL insurance policy.

It is composed of the Human Resources Delegate, the legal counsel responsible for insurance management and the insurance brokers, an EPFL external consultant.

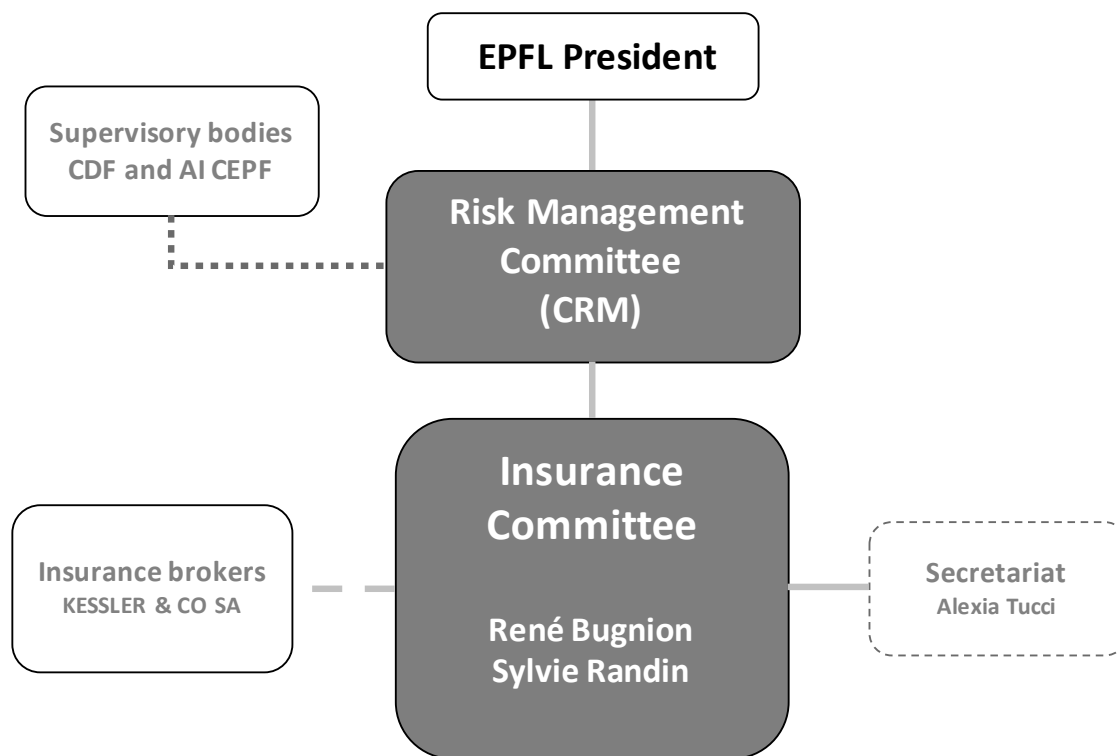


Figure 8 – Organisation of Insurance Committee (CA)

### Missions, role and responsibilities

The Insurance Committee :

- participates in risk surveys;
- draws up the EPFL insurance programme in coordination with the CEPF;
- manages accidents/disasters, particularly in the area of uninsured risks;
- informs, advises and supports units or persons seeking specific insurance coverage.

### Functioning

The CA meets several times per year.

### Reports

Annual report, whose content is incorporated into the annual report of the CRM

List of insurance policies or contracts

Table of EPFL insurance claims

### Informing of the EPFL Direction or CEPF

In accordance with CRM report

### Information system

DSPS (risk survey)



## Dispute Settlement Committee<sup>7</sup> (CRL)

### Composition

The CRL is composed of the members of the EPFL Risk Management Committee, EPFL legal counsels and coordination support.

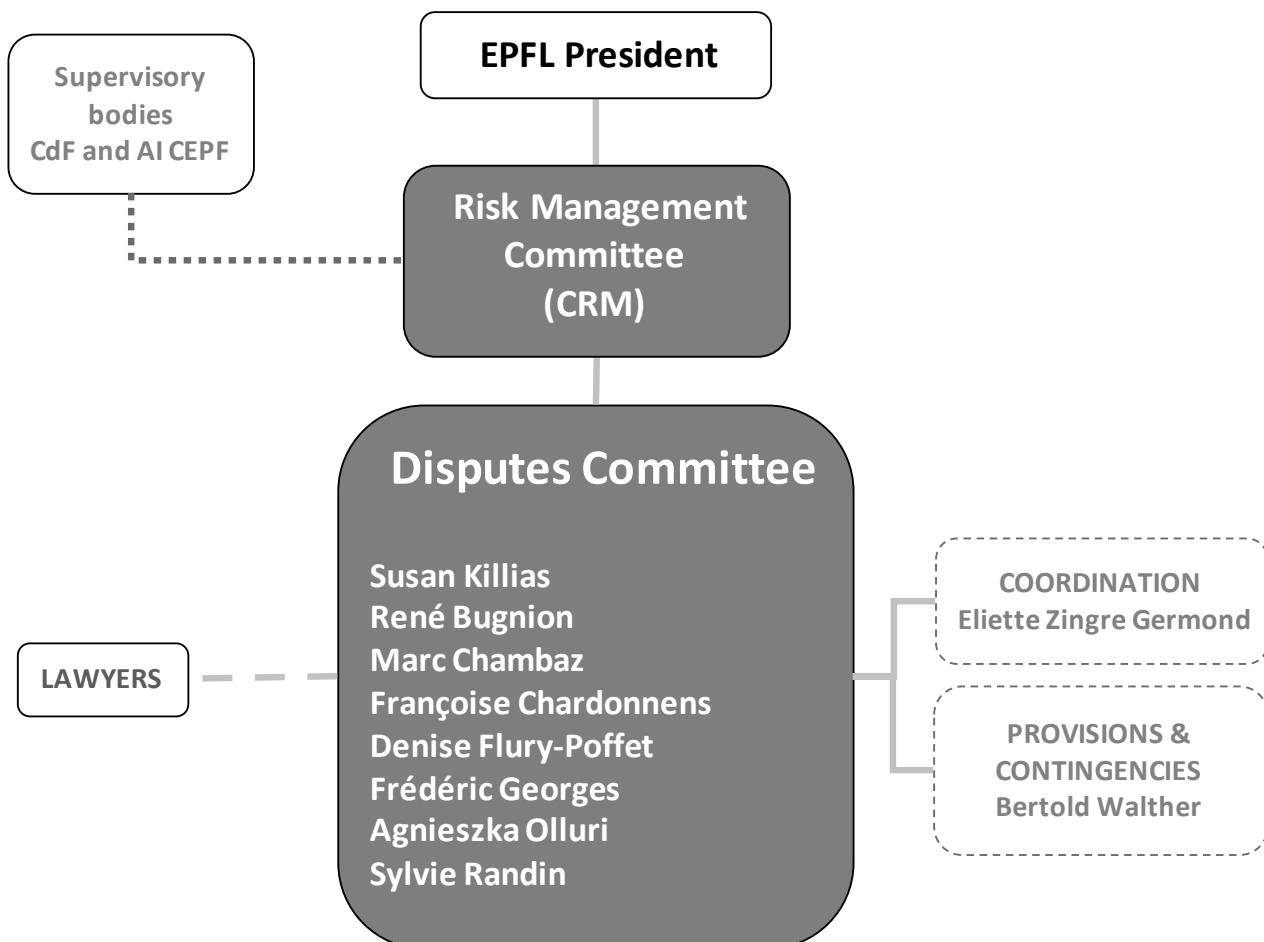


Figure 9 – Organisation of Dispute Settlement Committee (CRL)

<sup>7</sup> The CRL (formerly CGL) was set up in 2003

## Role

The role of the CRL is to :

- **compile a register of legal disputes involving EPFL;**
- **supervise the development of the disputes:**
  - each dispute is allocated to a legal counsel,
  - it is the legal counsel's task to monitor their disputes and especially to comply with deadlines, take all the preventive measures and any other actions necessary to protect the interests of EPFL,
  - inform the General Counsel of serious cases,
  - pass on particular cases to law firms if necessary,
  - represent EPFL;
- **prevent the occurrence of new similar cases :**
  - the CRL also takes measures particularly aimed at preventing the occurrence of new disputes of a similar nature. These measures can be linked to the adaptation of the EPFL regulatory framework, or measures for transmitting information to heads of units or the EPFL Direction;
- **provide funds :**
  - The CRL also produces a list of disputes with an evaluation of the maximum risk, a probability of occurrence and a contingency fund. This information is regularly updated by the legal counsels.

## Functioning

This group meets once every quarter in accordance with a schedule drawn up at the beginning of the year. It functions in accordance with the principle of collegiality.

## Informing of the EPFL Direction or the CEPF

The EPFL Direction is informed on an ad hoc basis by the CRM. The list of disputes is signed at the end of each calendar year, including those cases settled by the CRM. It is deposited at the CRM secretariat. The minutes of each meeting are available on the part of a server dedicated to disputes.

## Process & information system

A « dispute » file is created in the dispute register as soon as one of the parties concerned consults a lawyer or the EPFL legal services. Each « dispute » file is managed by an EPFL legal counsel. A file number is allocated by the person responsible for recording it in Themis, based on a predefined reference system for each file.

Access to the Themis database (Access since 2009) is limited to legal counsels and their secretaries. In addition, an Excel file is kept up-to-date by the Financial Service for outstanding debts and the list of such cases is added to the annual list signed by the CRM.

## SCI Committee (CSCI)

### Internal Control System

The EPFL internal control system, hereinafter « ICS<sup>8</sup>», focuses on management processes affecting financial statements and implements key controls that guarantee an acceptable risk level. This system ensures that financial operations at EPFL are carried out in accordance with the regulations. It is managed by the SCI Committee, hereinafter « CSCI ».

### Composition and attachment of SCI Committee

The SCI Committee is composed by the Deputy Secretary General for Planning and Logistics, Deputy Secretary General for Academic Affairs, a representative for Risk Management and the SCI Coordinator. The CSCI reports directly to the CRM.

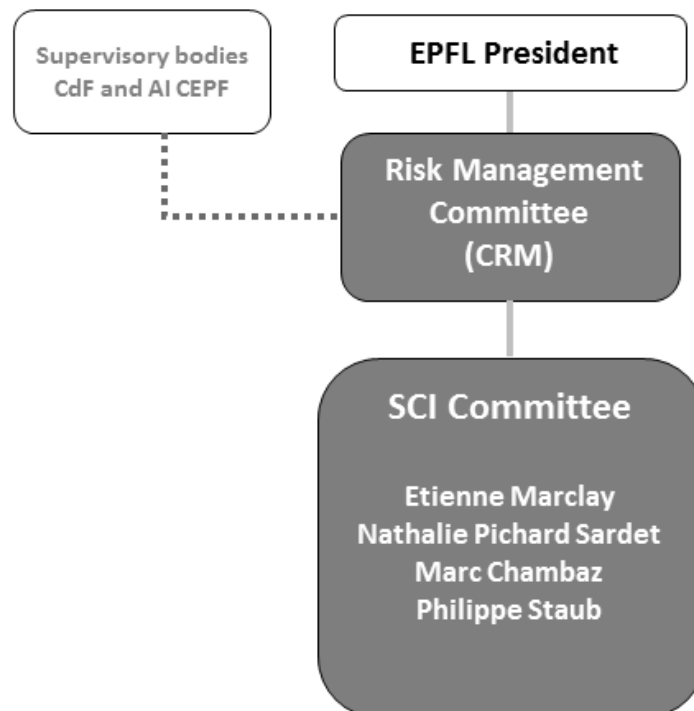


Figure 10 – Organisation of SCI Committee (CSCI)

<sup>8</sup> See the *Directive sur le système de contrôle interne (SCI) à l'EPFL* of September 2010

## Missions

The missions of the CSCI are to :

- globally manage the **implementation and maintenance of the ICS** at EPFL and particularly to verify that :
  - each process has **someone responsible for it**,
  - **risk analysis and key controls** are properly carried out,
  - **improvement loops** are implemented,
  - **documentation** concerning processes and controls is updated and kept,
  - **recommendations** made by the Internal Audit team regarding the ICS are followed;
- encourage risk identification concerning financial processes and their handling, in accordance with a coherent and efficient documentary basis, by all EPFL staff members;
- draw up the annual work schedule relating to the ICS;
- report to the CRM regarding the development of the ICS.

## Functioning of SCI Committee

The CSCI meets at least once every quarter, according to a schedule, depending on the state of progress of work or as necessary.

It deals with cases of malfunction as necessary and proposes corrective actions in coordination with the CRM.

The CSCI works on the basis of an activity dashboard maintained by the person responsible for it.

Minutes of meetings are drawn up and distributed for information to all those responsible for processes and to the CRM.

## Role of person responsible for SCI Committee

The Deputy Secretary General for Planning and Logistics.

Has the task to ensure that the key controls are done especially through the application of the article 7 of the Directive on the ICS:

- coordinate and prepare the financial audits of the ICS with the supervisory bodies in order to obtain unconditional ICS certification;
- ensure the coherence and conformity of the ICS documentary basis and standards;
- regularly inform the CRM concerning the progress of work, at least once every quarter;
- prepare the activity report of the SCI Committee to be included in the annual report of the Risk Management Committee.

This function forms an integral part of their job description in accordance with an amendment letter.

**Role of those responsible for processes****Each person responsible for a process must :**

- maintain and develop documentation, processes and key controls in accordance with the standards defined by the person responsible for the CSCI and communicate them to staff members involved in the process;
- ensure that the key controls described are properly carried out and documented;
- ensure that the processes for which they are responsible receive unconditional certification;
- comply with the requests of the Internal Audit Department of the CEPF or CdF;
- initiate actions in accordance with the objectives of their process throughout EPFL. As the person responsible for the process, he has the authority to do this;
- organise their unit in such a way that the necessary resources are devoted to the constant improvement and maintenance of an effective ICS;
- draw up an action plan.

This function forms an integral part of their job description in accordance with an amendment letter.

**Processes and persons responsible**

<b>Person responsible</b>	<b>Process</b>
Susan Killias	Polylex
Albert Meyer	HR - salaires
Pierre Magnin	Planning and budget
Bertold Walther	Revenue Closing Petty cash Cash management Fixed assets Reimbursement of expenses Stock
Sébastien Grenouilleau	Property loans and BBL accounting
Nina Stoltzenberg	Purchases
Franco Vigliotti	EPFL Middle East

## Reports<sup>9</sup>

The CSCI produces :

1. **a monitoring dashboard** distributed every quarter to CRM members containing :
  - the status of processes,
  - the schedule of key controls carried out and to be carried out,
  - a summary of actions in progress
2. **an annual activity report** that presents :
  - the activities carried out within the ICS framework,
  - the list of revised processes,
  - the list of new activities (sub-processes).

This report certifies that the key controls have been carried out and also provides an overview of the results obtained, especially with regard to added value for EPFL. Its content is incorporated into the annual report of the CRM.

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<sup>9</sup> The information managed by the SCI originates from several databases. All this information is grouped together on the BSCW site – dossier 681. The EPFL ICS framework is COSO. The auditing standard applicable is NAS 890.

## Audit Coordination Committee (CCA)

### Composition and attachment

The CCA is composed of the Vice-President for Planning and Logistics, the Deputy Secretary General for Planning and Logistics, CRM members and persons responsible for the thematic groups referred to below.

This committee is functionally attached to the General Counsel and its coordinator (the Head of Management Control) reports to the CRM on a monthly basis.

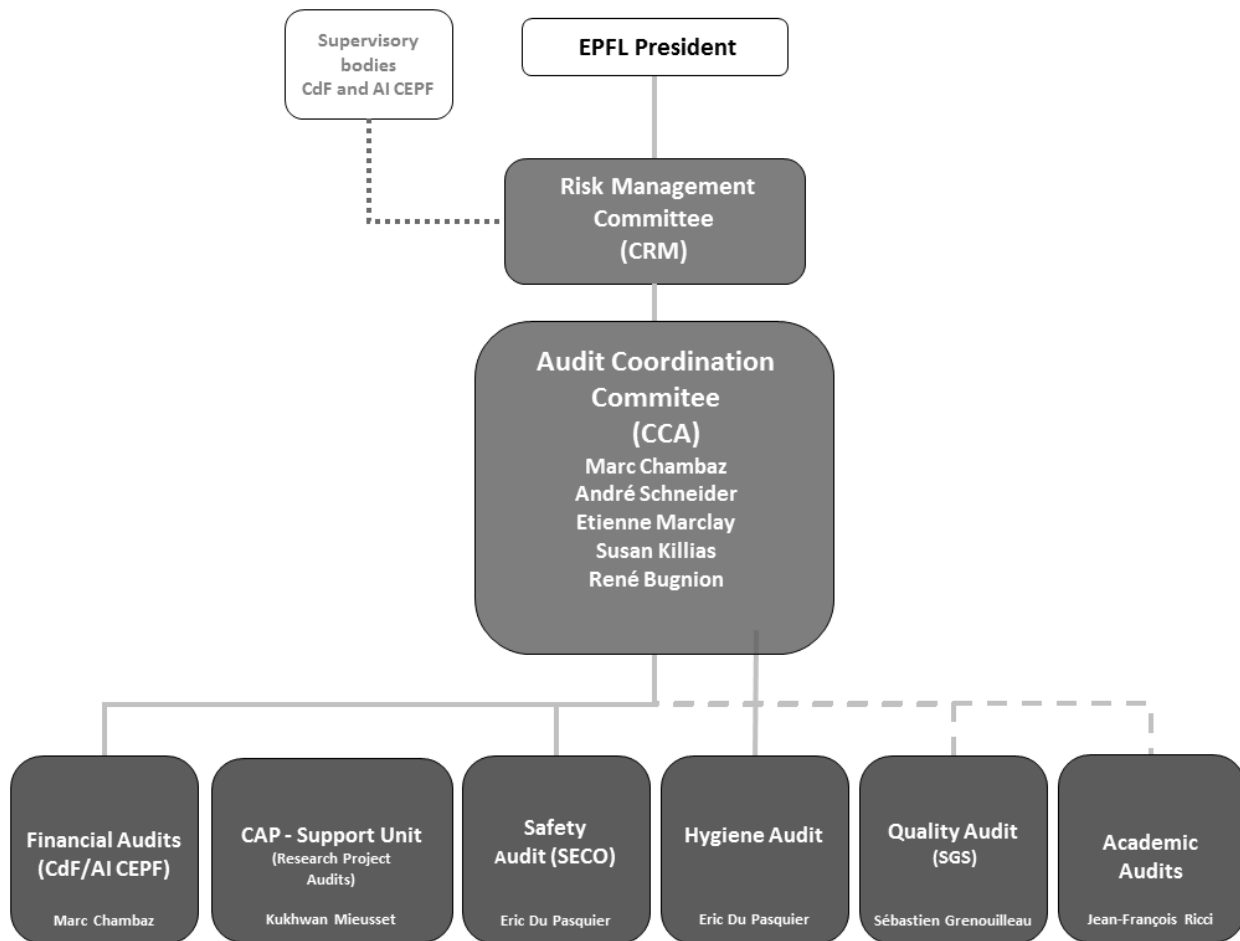


Figure 11 – Organisation of Audit Committee (CCA)

### Missions

The CCA has the following missions :

- monitor the planning and execution of all audits at EPFL and ensure that they are properly carried out;
- ensure that the **units or sectors audited** are prepared and can reply to the auditors' questions in a professional way;
- manage the **schedule of the main audits at EPFL**;
- **ensure the follow-up** of audit recommendations;
- **report on** audit results to the CRM and EPFL Direction.

### Functioning of Audit Coordination Committee

The CCA meets at least once every quarter, according to a schedule, depending on the state of progress of audits. At least one of its members participates in all the closing meetings of each type of audit.

The CCA works on the basis of an audit schedule and an activity monitoring dashboard maintained by the EPFL audit coordinator.

### EPFL audit coordinator

The role of the EPFL audit coordinator is to :

- update and distribute **the annual audit schedule** and recommendation follow-up dashboard for each audit;
- prepare the CCA activity report to be included in the CRM annual report.

This function forms an integral part of their job description in accordance with an amendment letter.

### Role of persons responsible for thematic audits<sup>10</sup>

Each person responsible for thematic audits must:

- transmit their audit schedule to the CCA;
- coordinate and prepare the audit work with the mandated bodies;
- inform the CRM regularly concerning the progress of work, at least once every quarter;
- prepare the activity report for the CCA, which will include it in the CRM annual report.

This function forms an integral part of their job description in accordance with an amendment letter.

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#### <sup>10</sup> Support Unit for Research Project Audits (CAP)

The CRM set up a support unit for the auditing of research projects in 2011, particularly within the framework of European projects, hereinafter referred to as the CAP, which has the following missions :

- supervise the preparation of the audit;
- ensure that the files are ready and up-to-date when the audit starts so that it is carried out in the best possible conditions;
- report to the audit team any information it considers important before the start (self-assessment).

This unit is composed of the CRM members, Dean of Research, Director of Research Affairs and Deputy Secretary General for Planning and Logistics.



## Processes and persons responsible

<i>Entity</i>	<i>Domain</i>	<i>Person responsible for thematic audit</i>
Audits (internal or external)	Internal audit Swiss Federal Audit Office Other entities for auditing of accounts	Marc Chambaz
European Court of Auditors	Auditing of research projects	Kukhwan Mieusset
SECO	Safety	Eric Du Pasquier
SGS	Quality	Sébastien Grenouilleau
College of experts	Academic	Jean-François Ricci
Hygiene	Hygiene	Eric Du Pasquier

## Reports<sup>11</sup>

The CCA coordinator provides :

1. **a monitoring dashboard** distributed on a quarterly basis to the members of the CRM containing:
  - the updated audit schedule,
  - the follow-up of recommendations for each audit,
  - a summary of actions in progress;
2. **an annual activity report** that presents :
  - the list of audits carried out per year,
  - completed actions and those in abeyance.

Its content is incorporated into the CRM annual report.

<sup>11</sup> The information managed by the ICS originates from several databases. All the information is grouped together on the BSCW site – dossier 681. The EPFL ICS framework is COSO. The auditing standard applicable is NAS 890.

## Participation and Simple Partnership Monitoring Committee (CPS)

### Composition and attachment

The CPS is composed of the General Counsel, Vice-President for Innovation and Technology Transfer, Deputy Secretary General for Planning and Logistics, Head of Management Control and the legal counsel of the Technology Transfer Office.

This committee is managed by the General Counsel and reports to the CRM on an ad hoc basis.

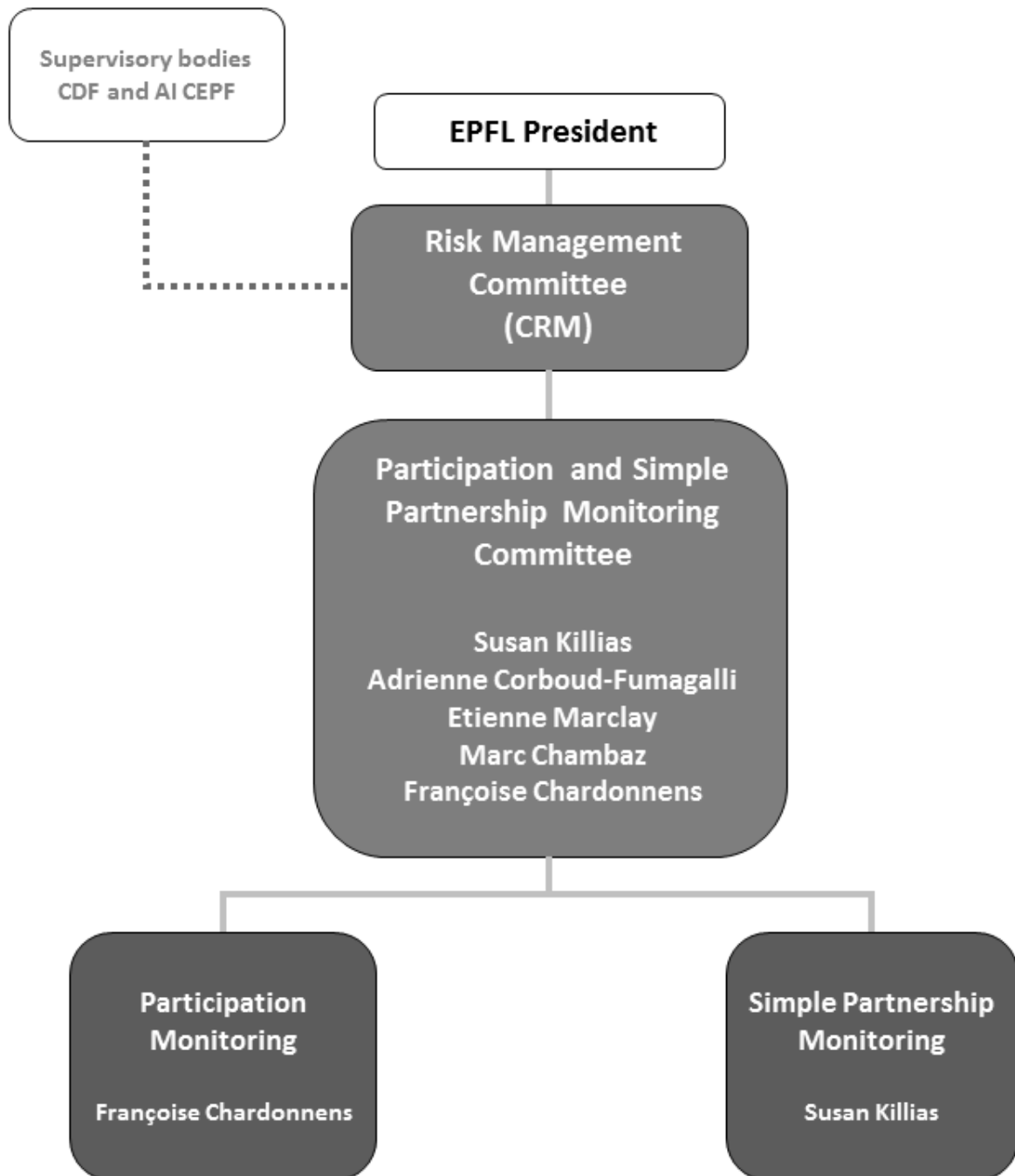


Figure 12 – Organisation of Participation and Simple Partnership Monitoring Committee (CPS)

## Missions

The CPS has the following missions :

### Participation

- check and update the EPFL participation register;
- ensure that the processes and key controls linked with participations are documented and integrated into the EPCL ICS ;
- ensure the good organisation of document management and archives for everything concerning the participation files, particularly: licence agreements, patents, shareholder certificates, financial statements, activity reports and audit reports.

### Simple partnerships

- ensure the good organisation of document management and archives for everything concerning simple partnership agreements;
- ensure that the processes and key controls linked with each simple partnership are documented and integrated into the EPFL ICS if necessary;
- check that the roles and responsibilities of EPFL members in simple partnerships are clearly defined and that the designated persons are always in a position to fulfil their duties;
- evaluate the contractual or regulatory framework annually and if necessary initiate procedures to adapt the latter to the development of the partnerships.

## Functioning of CPS

The CPS meets on an ad hoc basis, but at least once a year at the beginning of January before the EPFL annual closing of accounts.

## Reports

The CPS coordinator provides :

1. **a report concerning participations :**
  - a. **in the EPFL reporting package format;**
  - b. **another** for the CRM annual report **containing at least :**
    - **the list of participations sold,**
    - **the list of new participations;**
2. **a report concerning simple partnerships** incorporated into the CRM annual report.