



## **COMBINED POLICY, PROCESS & PROCEDURE DOCUMENT**

**POLICY: Monitoring and Auditing**

**POLICY NUMBER: COM-07**

**POLICY OWNER: Compliance Officer**

**POLICY LAST UPDATED: June 18, 2020**

**POLICY VERSION: 1.0**

**POLICY STATUS: Final**

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## ***REVISION AND APPROVAL HISTORY***

### **Revision History**

<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Revision Notes</b>
1.0	6/18/2020	Outside Counsel	Initial draft of policy

### **Approval History**

<b>Approver</b>	<b>Title</b>	<b>Date</b>	<b>Signature</b>
Lexie Conway	CO	5/26/2021	Lexie Conway

### **Review History**

<b>Review Date</b>	<b>Reviewer</b>	<b>Review Comments</b>

## I. PURPOSE

The purpose of this policy is to ensure Insight Global, LLC (“Insight Global” or the “Company”) has the requisite infrastructure to monitor compliance, identify problem areas, and assist in the reduction of identified problems. In accordance with the Company’s dedication to compliance, Insight Global will engage in routine monitoring and annual audits in accordance with this policy.

## II. PROCEDURES

**A. Routine Monitoring.** The Compliance Officer (the “CO”) shall be responsible for ensuring routine monitoring of business practices to assess whether Company employees, directors, managers, and Company staffing contractors directly providing services to customers (“Personnel”) are in compliance with the Company’s compliance program (“Compliance Program”) polices, other Company processes, protocols, and practices, as well as applicable laws and regulations.

**B. Annual Audit Plan.** The CO or a designee (with the assistance of outside independent review consultants and legal counsel, as necessary) shall develop and document an Annual Audit Plan, which shall include:

1. the areas and activities to be monitored and audited;
2. a schedule for such audits, including some number of random audits; and
3. a plan to review significant risk areas.

**C. Areas of Review for the Annual Audit.**

1. The Annual Audit Plan shall provide for reviews of compliance with Compliance Policies, as well as other Company operations identified by the CO, in consultation with the Compliance Committee, as high-risk areas. The areas for review shall be informed by any risk areas identified by the federal government, the states in which Insight Global does business, and related laws and regulations that the CO determines are relevant to Insight Global’s business operations.
2. Audits and monitoring activities conducted by or on behalf of the CO may include a prospective systemic review of Insight Global’s processes, protocols, and practices or a retrospective review of actual practices in particular risk areas. Where possible, annual audits should include: (i) observation of the actual performance of activities subject to the audit; (ii) interviews of Personnel performing the activities; (iii) review of any relevant documentation; and (iv) review of laws and policies applicable to the activities being audited.

**D. Auditors.** The annual review shall be conducted under the supervision of the CO with assistance of outside, independent review Consultants and legal counsel, as necessary and appropriate. The entity or individual(s) conducting the annual review shall be independent insofar as they must be able to review the practices and procedures and make objective, independent determinations as to the accuracy or effectiveness of those practices or procedures.

- E. Responding to Non-Compliance.** The CO or a designee shall develop and facilitate the implementation of a corrective action plan for any areas of noncompliance discovered during routine monitoring or annual audits in accordance with the Investigating and Responding to Compliance Issues Policy.
- F. Quarterly and Prompt Reporting.** Each fiscal quarter, the CO shall provide the Board of Directors with an abridged version of the annual report. The CO must also report any material Compliance Program concerns that arise as promptly as practicable.

### **III. DOCUMENTATION**

In conformity with generally accepted compliance review procedures, Insight Global shall maintain all final copies of work papers, notes and other documentation generated in connection with audits for a minimum of ten (10) years.

### **IV. APPROVAL/MAINTENANCE**

This policy is approved by the CO and/or the Compliance Committee. Maintenance of this policy will be the responsibility of the Compliance Committee in coordination with the CO.