# Minutes

**Trustee Attendance**

**Present:** Paul McElroy (Chair), John Gol, Nike Patel, Kevin Hyde (ex officio)

**Absent:** Jill Davis

## Call to Order

Trustee McElroy recognized a quorum and called the meeting to order at 12:00 PM.

## Public Comments

Trustee McElroy offered those in attendance the opportunity for public comments. There were no public comments.

## Consent Agenda

Trustee McElroy asked for any comments on the consent agenda which included the November 16, 2023, Audit and Compliance Committee Meeting Minutes.

Chair Hyde made a MOTION to approve the consent agenda. Trustee Gol SECONDED the motion, and the consent agenda was unanimously APPROVED by the committee.

## Compliance Officer Quarterly Update **12:00 PM**

Ms. Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer, gave a quarterly update for the Office of Compliance.

In partnership with Equal Opportunity and Inclusion (EOI), the required sexual violence, prevention, education at athletics, was completed in December with all student athletes. We will be able to complete our required attestation on these trainings.

Policy and regulation development highlights - the new exceptional circumstances withdrawal policy received final approval at Cabinet last month, which brings together all exceptional circumstances withdrawal categories, such as those for an acute medical episode or unexpected loss of a family member. It also creates a process for an involuntary withdrawal when a student is not well enough to be here but has not been able to use our voluntary withdrawal policies to make that choice for themselves. This was a committee effort which started in the summer and has received approval at all levels, including faculty association which voted on this policy.

The Academic and Student Affairs and the Finance and Facilities Committees are approving other regulations related to ball compliance issues, and one that is revising our Financial Aid Committee membership. Other policies under review include revisions related to scholarships for students from Latin, American and Caribbean countries, international travel, and human resources.

These are group efforts - across our campus, policy and regulation development is not seen as a task that takes us away from our work, but rather as a tool for improvement.

At the last meeting it was confirmed Ms. Tricia Buchholz was hired as our new director of the Office of Equal Opportunity and Inclusion and Title IX Coordinator. Ms. Buchholz expressed her thanks to everyone for their warm welcome and support. Work is underway to reassess policies and procedures to ensure compliance and to ensure the EOI office is serving the community in a timely, efficient, and informed manner. Additionally, it will increase access and awareness of the office and the services provided and resources available.

## Review of Title IX in Athletics **12:10 PM**

Ms. Donna Kirk, Senior Associate Athletics Director for Compliance and Administration gave an overview of Title IX and her role in athletics compliance.

In Athletics, Title IX applies to three main areas - participation, scholarships, and other benefits.

* *Participation* - requires that women and men be provided equitable opportunities to participate in sports, it doesn't require institutions to offer identical sports, but an equal opportunity to play. This proportion is in proportion to the makeup of enrollment of full time undergraduate students.
* *Scholarships* - Title IX requires that female and male student athletes receive athletic scholarship dollars proportional to their participation.
* *Other benefits* - these provisions require equal treatment between the genders of equipment, scheduling, travel, tutoring, coaching, locker room facilities, medical services, housing, publicity, support services and recruitment. These are affectionately referred to as the laundry list and are all reviewed on an annual basis.

Since athletic participation is compared to undergraduate enrollment, with the UNF strategic plan outlining an aggressive strategy to grow the student body considerably over the next five years, this could have a large impact on substantial proportionality. Specifically, if the female enrollment continues to outpace that of males, which has historically been the trend.

UNF athletics completed a Title IX review last summer through an outside vendor, Lewis Rice, who confirmed compliance with our participation, our scholarship allocation, and our equity in lists of provisions. Scholarship allotments over the last four years were almost perfectly aligned to the gender specific enrollment data.

There have been some recent facility upgrades, primarily to the women's sports programs. These were closely tracked in areas needing improvement on the last several annual Florida equity reports, specifically the volleyball complex and the competition pool, as well as upgrades to the softball complex.

Ms. Kirk also commented on community outreach with Girls and Women in Sports Day which is a nationwide initiative by the Women's Sports Foundation to celebrate the opportunities girls and women have in the world of sport.

Trustee Patel stated his daughter attended the UNF event last year and loved it. He also highlighted the exceptional organization of the overall event. Trustee Patel recommended to boost promotion of the event to gain more attendees.

## Performance-Based Funding Data Integrity Audit

Ms. Julia Hann, Chief Audit Executive, confirmed the performance-based funding data integrity audit was completed. The audit is required by the BOG on an annual basis. The audit’s objective is to certify the controls and data submissions to the BOG which are used for the performance-based funding metric calculations. There is a certification form which is signed by the BOT chair and President and submitted to the BOG by March 1st. Ms. Hann will endorse their signatures on this form, as no data integrity exceptions in the audit were found.

Part of the audit includes reviewing the data submissions and data governance practices at the institution. Dr. Abby Willcox and Dr. Jennifer Kane, Dean of the College of Education and Human Services, presented how they are using some of the data elements in dashboards to promote student success.

Dr. Willcox presented how the data can positively improve metrics overall and how Deans, Chairs, Undergraduate Studies, and other constituents involved with students are using the data. Looking at the Fall 2023 cohort of first-time in college students, the retention rate to Spring 2024 was 94.1% with a GPA of 2.0 or higher. The data can be sorted to show the retention rates for each college, as well as overall. If a dean looks at their college, greater information is available about their students which has led to healthy competition by the Deans to have the best results. President Limayem commented the results are incredible when compared to last year and commended the Deans, faculty, and staff for their hard work in increasing the retention rates.

Dr. Kane explained how the data helps the deans monitor student performance, for example, how many withdraw from classes, who are high risk, etc. The Deans are very appreciative of being able to look at the details in the data.

Program directors can also target communications, for example, specifically with classes when students weren't registered. Information is available down to the individual student level showing the institutional GPA. Abby confirmed information is available for every cohort not just FTIC, also with transfers with Associate of Arts.

Trustee McElroy praised the work done to publish this data. He also commended everyone involved. President Limayem commented this was a priority for every VP.

Chair Hyde made a MOTION to approve the Performance Based Funding Audit report. Trustee Patel SECONDED the motion, and the motion was APPROVED by the committee.

## Office of Internal Auditing (OIA) Quarterly Update

Ms. Julia Hann, Chief Audit Executive, presented the Internal Auditing Quarterly update. She noted two audit reports have been issued: the Performance Based Funding Audit and the Employee Separations audit, which had three minor recommendations.

Audits in progress and nearly completed include undergraduate admissions and online communications which incorporates the UNF website and social media, student government expenses, and procurement card expenses. The Post Tenure Faculty Review audit will begin as requested by the BOG. The internal audit function will have a quality assurance review, which verifies that our internal audit practices conform to the global standards, set by the Institute of Internal Auditors. First, a self-assessment is completed, and then independent validators are brought in to validate our work. They will review everything from the governance structure to individual internal audit projects, in order to ensure independence and conformance.

## Enterprise Risk Management Update

Ms. Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer, and Ms. Julia Hann, Chief Audit Executive, gave an update on the enterprise risk management. The program has started to identify major risks with input from CEROC and leadership. The groups have started to identify their top risks, strategies, and controls in place to mitigate those risks. Ms. Blank noted UNF is interested in a Board level perspective. President Limayem agreed it was important to get the point of view of the Board, at the committee level and full Board level.

Trustee McElroy asked for a further update at the next meeting and noted this is a critical topic, which needs to be thoroughly discussed at all levels.

## Independent Accountant’s Report on Agreed upon Procedures Intercollegiate Athletics Program

Vice President Scott Bennett gave an overview of the Intercollegiate Athletics report, which is undertaken by the external audit firm, James Moore, CPA, annually and is an NCAA requirement. There are agreed upon procedures that the auditors must verify for compliance, and it is financial driven. There were no findings or issues related to non-compliance. VP Bennett thanked Mr. Nick Morrow, Athletics Director, Ms. Valerie Stevenson, AVP/ Controller, and both of their teams.

## State Fiscal Recovery Fund (SFRF) Monitoring by Ernst & Young

Vice President Scott Bennett stated this is an information item. Last year the university was awarded $17M from the State for deferred maintenance and the state has engaged Ernst and Young to perform the audits through multiple universities for these funds. So far, the university has received some questionnaires, but do not have any recent updates.

## Annual Review of Audit and Compliance Charter

Ms. Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer explained that the action plan adopted by the Board requires regular review of the committee charters, and the Board Bylaws every two years. She noted a review is being complete to create uniformity in form and content.

Additionally, the bylaws are being reviewed to harmonize the documents and create uniformity. She asked the committee to review these at your leisure, and to provide any relevant comments. Then, we will incorporate those comments, engage with you, and then come back to the full Board in June for approval of the charter on the normal schedule, and by then there will be uniformity amongst the charters.

## Adjournment

Chair McElroy reminded members of the committee highlight any topics or areas of concern they would like to see discussed. With no further discussion, Chair McElroy adjourned the meeting at 1:00 PM.