# **MINUTES**

Committee Trustees Present: Paul McElroy (Chair), Tom Bryan, Douglas

Burnett, Hans Tanzler, Chair Kevin Hyde (ex officio)

Committee Trustees Absent (excused): Oscar Munoz

## Item 1 Call to Order

Chair Paul McElroy recognized a quorum and called the Audit and Compliance Committee meeting to order at 2:03 pm.

## Item 2 Public Comments

Chair McElroy offered the opportunity for public comment on items on the Audit and Compliance Committee agenda. There were no public comments.

## Item 3 Consent Agenda

Trustee Tanzler made a motion to approve the following items on the consent agenda –

* June 18, 2019 Audit and Compliance Draft Minutes
* Annual Approval of Audit and Compliance Committee Charter
* Annual Approval of the Office of Internal Auditing Charter
* Annual Approval of Compliance Office Charter
* Office of Internal Auditing (OIA) Annual Report

Trustee Bryan SECONDED the motion and the motion was APPROVED by the committee.

## Item 4 Office of Internal Auditing (OIA) Quarterly Update

Ms. Julia Hann, Chief Audit Executive, provided an OIA quarterly update. There are currently three audits in progress – Minors on Campus, FY20 Performance Based Funding and Florida Institute of Education. The Minors on Campus Audit should be completed soon and will be presented to the board in the next month. Nineteen audit recommendations from past audits are being tracked for compliance.

## Item 5 Office of Internal Auditing (OIA) Change to Audit Work Plan

Ms. Hann proposed, for the Committee’s consideration, a revision to the Audit Work Plan to include procurement card audits. P-card auditors have recently moved from the Controller’s

Office to the Office of Internal Auditing. The office is re-developing the p-card audit program which reviews p-card transactions. Ms. Hann presented a request to add the p- card audit program to the departmental audit work plan in the future.

Trustee Bryan made a MOTION to approve revising the OIA departmental work plan to include the p-card auditing program. Trustee Tanzler SECONDED the motion. The motion was APPROVED by the committee.

## Item 6 Compliance Officer’s Quarterly Update and Annual Report

Dr. Joann Campbell, Associate Vice President and Chief Compliance Officer, provided the Compliance Officer’s Quarterly Update and delivered the FY19 Compliance Office’s Annual Report for the committee’s review. The Annual Report included the Compliance and Ethics Program Report and the Enterprise Risk Management Report. Goals for FY20 include continuing the efforts to establish a UNF Enterprise Risk Management program, automating the policy review process and enhancing compliance and ethics training, education and awareness programs across campus.

## Item 7 Internal Control and Business Process Review

The Florida Board of Governors engaged Crowe LLP to perform an internal management and accounting control and business process review for each of the universities. Vice President Shuman presented the draft findings from the review. Two findings were presented:

Lack of Mobile Device Management Policy

UNF has not formally documented a Mobile Device Management Policy, which details requirements for the security of mobile devices, specifically phones, as UNF users access their UNF email with their personal phones.

Lack of Clean Desk Policy

Although some departments have clean desk programs (clean of any paperwork with sensitive information), UNF has not created an enterprise- wide clean desk program to enforce the standards across the organization.

Once the university responses have been completed, the auditors will submit a draft report to the BOG for their review and comment.

##  Item 8 Direct Support Organizations’ (DSOs) Audits and Form 990s

Vice President Shuman presented the audits and form 990s for the DSOs (UNF Foundation, UNF Training & Services Institute, UNF Financing Corporation, and MOCA Jacksonville) for review, noting that these were clean audits with no findings or issues. She shared a few of the highlights for the DSOs:

**UNF Foundation, Inc.**

Endowment contributions increased to $116 million in 2019 from $112 million in 2018.

The Foundation received $2.7 million in donor contributions.

The Foundation disbursed $3.1 million to the University for educational support to students through scholarships, fellowships, study abroad and First Generation.

**UNF Training & Services Institute, Inc.**

IPTM doubled the number of grants they received. On-line training also doubled.

IPTM was able to provide $750,000 to TSI.

**UNF Financing Corporation, Inc.**

These financial statements are blended in with the university’s financial statements.

The Financing Corporation will possibly be working toward a 500-bed housing facility over the next year.

**MOCA, Jacksonville**

Contributions are up $150,000 from last year for the museum.

## Item 9 Adjournment

There being no further business, Chair McElroy adjourned the meeting at 2:31 pm.