# MINUTES

# Trustees Present:

Chair Paul McElroy, Tom Bryan, Jill Davis, Kevin Hyde, Nik Patel, Sharon Wamble-King

# Trustees Absent (Excused):

Douglas Burnett

# Item 1 - Call to Order and Roll Call of Committee Members

Chair Paul McElroy recognized a quorum and called the meeting to order at 2:47 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 Bryan made a MOTION to approve the draft minutes for the October 17, 2019 Audit and Compliance Committee Meeting. Trustee Hyde SECONDED the motion. The committee APPROVED the motion. The consent agenda was approved unanimously.

# Item 4 - Performance-Based Funding Data Integrity Audit

Ms. Julia Hann, Chief Audit Executive, presented the final report for the Performance Based Funding Data Integrity Audit, mandated by the Board of Governors, and shared her observations. Overall, it was determined that controls over the University data submission processes are adequate to ensure completeness, accuracy and timeliness of submitted data relative to the Performance Based Funding initiative. Upon the Board of Trustees approval, the final audit report will be submitted to the Board of Governors.

# Item 5 - Office of Internal Auditing (OIA) Quarterly Update

Ms. Hann provided updates on audits conducted since her previous update to the Board.

* Twenty-one (21) purchasing card desktop audits have been completed since the transition of staff to the Office of Internal Auditing. There were 3 departments with excellent, 13 good, 5 fair, and no poor rated department programs.
* The Minors on Campus Audit 2019.16 included the review of 100% of the summer 2019 camps. There were twelve audit findings with most dealing with efficiencies and processes.
* Centralization of camps is an issue as well as background checks and camp directors becoming more proactive in the processing of camps. A group was brought together to flow-chart the process which will lead to revising the regulation. It was noted that Facilities Use Agreements have been revised to comply with the state statute. Vice President Shuman
* also shared that Molestation and Abuse coverage, which was one of the recommendations, is now being covered by the state.
* The Florida Institute of Education Audit 2020.02 produced one recommendation regarding positions of trust which should be completed by January 31st.
* Outstanding audit recommendations in progress by management were provided as well as updates on the audit workplan.

# Item 6 - Enterprise Risk Management Update

Ms. Hann gave a presentation on Enterprise Risk Management (ERM), the reasons it should be used at the University and how we prioritize risks. Ms. Hann explained how ERM is evolving at UNF, and she provided an outline of a pilot ERM program at the department level.

# Item 7 - Compliance Officer's Quarterly Update

Dr. Joann Campbell provided a quarterly update for the Compliance Office, also sharing the benefits of Enterprise Risk Management, with specific discussion associated with Clery Act compliance, as an example. She also emphasized the importance of reviewing all federal reports as a means of benchmarking UNF compliance initiatives. She also noted compliance items across the agenda.

# Item 8 - Independent Accountant’s Report on Agreed Upon Procedures – Intercollegiate Athletics Program

Vice President Shuman presented the independent accountant’s report on the financial statements for Athletics for the year ending June 30, 2019, in accordance with guidelines set forward by the National Collegiate Athletic Association, for the committee’s information. The report was clean with no significant issues.

# Item 9 - Selection of DSO Auditor

Associate Vice President Scott Bennett gave an update regarding the request for proposals for auditors for the DSOs' financial audits and Athletics Agreed Upon Procedures report.

# Item 10 - IT Security Update

Because of time constraints, the IT security update was deferred to another meeting.

# Item 11 - Adjournment

There being no further business, Chair McElroy adjourned the meeting at 3:20 pm.