# MINUTES

**Members in Attendance:** Paul McElroy, Chair, Jill Davis**,** Tom Bryan**,** Nik Patel,

Sharon Wamble-King, Kevin Hyde (ex officio)

## Item 1 Call to Order

Chair Paul McElroy recognized a quorum and called the meeting to order at 4:02 p.m.

## Item 2 Public Comment

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

## Item 3 Consent Agenda

Chair McElroy asked for a motion to approve the draft March 12, 2020 Audit and Compliance Committee meeting minutes.

Trustee Hyde made a MOTION to approve the minutes for the March 12, 2020 Audit and Compliance Committee meeting. The motion was SECONDED by Trustee Davis and APPROVED by the committee.

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

Chief Audit Executive Julia Hann presented the OIA Quarterly Report. The Board of Governors requested an update on the information technology recommendations from the SUS Crowe Report on Internal Controls. An updated was provided and the recommendations were completed on May 1st. The office assisted the College of Education and Human Services in identifying processes for properly documenting directed independent studies. The School of Engineering audit was finalized and emailed to the committee in April. The OIA continue to track the outstanding audit recommendations for past audits until they have been completed. They are currently continuing fieldwork with the Office of Research and Sponsored Projects and a

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

university-wide travel audit (Concur). They also continue to work with departments on purchasing card audits.

## Item 5 Discussion and Approval of the FY2021-2022 Audit Work Plan

Ms. Hann presented the draft FY2021-2022 Audit Work Plan for the Committee’s consideration and approval. The department strives to connect audit work with risk assessment. They analyze higher education trends and hot topics when planning their work. Several attributes are considered when planning audits including compliance, financial aspects, technology and previous audits. The OIA would like to continue to engage in the departmental check-ups.

The audit work plan proposed includes fifteen areas over the next two years. Ms. Hann noted that priorities sometimes shift, and items may need to be added in those cases but would be discussed with the committee. Three areas were not completed in last year’s audit plan (NCAA, Client Management and Third-Party Access). The OIA has asked for these to be removed and replaced with the fifteen new areas, noting that many of those areas will be addressed in the new plan. The office tries to be diverse in their planning, looking at compliance areas, information technology areas, financial components and the strategic plan. They also routinely re-assess areas not currently being audited.

Ms. Hann will reach out to the Counseling Center regarding their needs over the next year concerning their possible risks or gaps due to Coronavirus issues. An independent process review can be conducted, if needed.

Trustee Hyde made a MOTION to approve the FY2021-2022 Audit Work Plan. Trustee Wanble-King SECONDED the motion. The committee voted and APPROVED the audit work plan.

## Item 6 Auditor General Financial Audit Report for Year Ending June 30, 2019

Interim Vice President of Administration and Finance Scott Bennett presented

the committee with the Auditor General’s Financial Audit Report, for the year ending

June 30, 2019. The draft was presented at the March BOT meeting and has been

completed since the Committee’s last meeting. There were no changes. The audit was

## Item 6 Auditor General Financial Audit Report for Year Ending June 30, 2019 (continued)

clean with no findings. The net assets were stable. He shared MOCA’s budget for next

year, which is a balanced, very conservative budget. They are projecting

approximately $700,000 less than the previous year’s budget due to the uncertainty of

Coronavirus issues. The museum received a PPP loan through the federal government

and, once approved, they will receive a grant of approximately $300,000 from the city of

Jacksonville. They also liquidated a state endowment account which will help in

balancing the budget. UNF’s contribution of approximately $420,000 in carry forward

funds will be reduced to $200,000.

## Item 7 Compliance Office Quarterly Update

Dr. Joann Campbell, Associate Vice President and Compliance Officer, presented the quarterly update. She noted that several compliance items were included in the Board’s agenda: Coronavirus, Florida Equity Report, regulations and the FY21 Budget. Other on-going collaborations are Senate Bill 72 regarding implications involving conflicts of interest in foreign influence, data authorization for distance learning locations, Clery Act Annual Security Report, Alcohol and Other Drugs Program Biennial Review and the BOG 5-Year Program Review of the Compliance and Ethics Program.

The Campus Safety and Security Awareness Program is a collaborative effort across campus to meet the university’s programming requirements with respect to Title IX, violence against women’s act, Clery Act, BOG regulations regarding hazing. Dr. Campbell introduced Dr. Andrea Adams Manning, Dean of Students, who will take the lead in moving the program forward after the implementation. She stressed the importance of the program noting the current limited education provided to students as they enter the university, providing general oversight for student conduct such as addressing student misbehavior, medical withdrawals and mental health crises. Educating students as they enter the university regarding alcohol, drugs, hazing, mental health, diversity and inclusion and bystander education will enable them to start their educational experience on solid footing. A comprehensive educational and training program for students will be developed with a focus on DOE and BOG compliance. The goal is to develop online programs to address these issues and then build upon them throughout the school year with developmental offerings, hands-on and interactive programming and educational opportunities. The program will also educate students who make their way through Student Conduct in respect to

## Item 7 Compliance Office Quarterly Update (continued)

appropriate behavior. The program is expected to begin in Spring, 2021 and will be rolled out to students as they are enrolled with the hope that courses will be taken before the start of academic courses.

## Item 8 Adjournment

Chair McElroy adjourned the meeting at 4:59 p.m.