

Board of Trustees

Audit and Compliance Committee

February 23, 2023

12:00pm – 12:30 pm

*virtual meeting*

MINUTES

**Members Present:** Jill Davis (Vice Chair), Jason Barrett, Nik Patel, Kevin Hyde (ex officio)

## Item 1 Call to Order

Vice Chair Davis recognized a quorum and called the meeting to order at 12:00pm.

## Item 2 Public Comments

Vice Chair Davis offered those in attendance the opportunity for public comments. There were no public comments.

## Item 3 Consent Agenda

Vice Chair Davis asked for any comments on the consent agenda which included the November3, 2022, Audit and Compliance Committee Meeting Minutes, and annual approval of the Audit and Compliance Committee Charter and the Office of Internal Auditing Charter.

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

## Item 4 Compliance Officer Quarterly Update and Annual Report

Dr. Joann Campbell, Chief Compliance Officer, introduced the new Associate Vice President, Chief Compliance and Ethics Officer Ms. Robyn Blank to the committee. Dr. Campbell commented we have secured the best Compliance Officer we could have, and Ms. Blank is facing a challenging environment with compliance and ethics. Ms. Blank thanked Dr. Campbell and is thankful of the opportunity to serve. President Limayem confirmed Ms. Blank is his first hire as President and is very happy to have her join UNF. Ms. Blank comes from FSU with a lot of experience in compliance. President Limayem also thanked Dr. Campbell for her many years of hard work, particularly with setting up the compliance office.

## Item 5 New Proposed Regulation: 15.0060P/R Data Classification – major revision

Mr. John Reis, Senior Associate General Counsel,explained the proposed new regulation incorporates current language from UNF policy 15.0060P Data Classification & Security as well as addresses BOG regulation 3.005 Examinations and Assessments. BOG regulation 3.005 provides an exemption from disclosure under public records law for examination and assessment instruments, including developmental materials and work papers directly related thereto. Additionally, BOG regulation 3.005 requires a university regulation outlining information security standard for safeguarding examination and assessment instruments. The proposed regulation discusses the significance of protecting university data and sets forth the parameters for data management, access, and classifications.

Trustee Hyde made a MOTION to approve the regulation. Trustee Patel SECONDED the motion, and the motion was APPROVED by the committee.

## Item 6 Performance Based Funding Data Integrity Audit

Ms. Julia Hann, Chief Audit Executive**,** gave an overview of this year’s Performance Based Funding Data Integrity Audit. This is an annual audit at the request of the BOG to give assurance that data uploaded is certified. The final report was issued in early February and there were no observations or recommendations. Several files were reviewed this year; Student Instruction File for degrees awarded, Student Financial Aid, Hours to Degree and Retention. The audit also included testing of internal controls to ensure timeliness of file submissions and resubmissions. Ms. Hann thanked Abby Willcox and her team in Institutional Research for their help and cooperation during the audit.

Trustee Hyde made a MOTION to approve the audit. Trustee Barrett SECONDED the motion, and the motion was APPROVED by the committee.

## Item 7 Office of Internal Auditing Quarterly Update

Ms. Julia Hann, Chief Audit Executive, presented the Internal Auditing Quarterly update. The status report provided highlights of the audits undertaken since our last meeting. In addition, the Office of Internal Auditing Charter was reviewed and edited one small change to the mission statement.

Audits completed this quarter are the Performance Based Funding Data Integrity Audit and the Environmental Health and Safety Audit which focused on chemical handling and updating procedures to align with the University’s Chemical Hygiene Plan, all observations have been completed. Three prior reports still have outstanding observations in progress, these are Conflicts of Interest, Scholarships’ Administration, and the School of Nursing. There are four audits currently in the fieldwork stage and the remaining audits on the audit plan will be re-prioritized.

## Item 8 UNF Competition Pool Project – Audit Resolution

Vice President Bennett confirmed it is general practice to have an external audit for all larger projects (over $2 million) undertaken for UNF. These audits must be made by an external audit company. The competition pool is the most recent project completed and a construction audit on payments revealed a credit is due back on the project.

## Item 9 Independent Accountant’s Report on Agreed upon Procedures Intercollegiate Athletics Program

Vice President Bennett confirmed this audit is an annual requirement by the NCAA. An external firm looks at a list of agreed upon procedures, which are tested and evaluated. Subjects such as ticket sales, salaries, game expenses are some of the procedures audited. There were no findings reported this year.

## Item 10 Adjournment

With no further discussion, Vice Chair Davis adjourned the meeting at 12:25 pm.