# Attendance

**Trustees Present:** Paul McElroy (Chair), Jill Davis (Vice Chair), John Gol, Nik Patel, Kevin Hyde (ex officio)

# Minutes

## Call to Order

Vice Chair Davis recognized a quorum and called the meeting to order at 12 PM.

## Public Comments

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

## Action Items

### AC-1 Consent Agenda

Draft November 21, 2024 Audit and Compliance Committee Meeting Minutes.

Vice Chair Davis asked for a MOTION to approve the draft November 21, 2024 meeting minutes. Trustee Patel made a MOTION to APPROVE, and Trustee McElroy SECONDED. The committee unanimously approved the draft minutes.

### AC-2 Performance-based Funding Data Integrity Audit

Ms. Julia Hann, Chief Audit Executive, provided an update on the completed performance-based funding data integrity audit. The audit aimed to certify the controls over data submissions to the BOG for PBF metrics calculations, ensuring good internal controls. The primary files used in the PBF calculations are the student instruction files, the degrees awarded file, a student financial aid file, the hours to degree and the retention files – a total of five files. In 2024, during the audit period, there were three resubmissions of data files – to align our practices with other SUS universities with the exclusion of students who are non-fee liable due to medical waivers. One observation was noted regarding the hours to degree file, which was resubmitted but did not impact metrics. Ms. Hann will endorse the President’s and Chairman’s signatures on the certification form, as no internal control weaknesses were found. She thanked Dr. Abby Willcox and the Institutional Research team for their cooperation and feedback on process improvements.

There was no discussion, Vice Chair Davis asked for a MOTION to approve the audit. Trustee Patel made a MOTION to APPROVE, and Trustee Hyde SECONDED. The committee unanimously approved the audit.

## Discussion/Information Items

### DISC-1: Independent Accountant’s Report on Agreed upon Procedures Intercollegiate Athletics

Mr. Ken Kurdziel, Partner at James Moore CPA, provided an overview of the NCAA-required annual report on athletic department revenues and expenses. The report had no findings and was filed on time. Trustee McElroy inquired about changes in collegiate athletics related to NIL (Name, Image, and Likeness) and funds. Mr. Kurdziel explained that recent discussions at the BOG meeting included a summary from the NCAA Attorney highlighting upcoming changes, including a new revenue-sharing model expected in July. It stems from the NCAA settlement of three consolidated lawsuits that includes back pay and future involvement of institutions in NIL, impacting future procedures, although 2025 will be similar to this year.

### DISC-2: Office of Internal Auditing Quarterly Update

Ms. Julia Hann, Chief Audit Executive, provided an overview of the office's work. Besides conducting audits, the office has revamped training for best business practices to ensure good internal controls in departments. They are updating practices to align with new Global Institute of Internal Auditing standards through self-assessments. Ms. Hann detailed recent audit reports, including the PBF audit and the UNF Online and Distance Learning Fee audit. There are seven outstanding issues from previous audits, and follow-up is ongoing. Updates were given on audits nearing completion and those in progress or planning stages. The office is also working on the BOG-required audit on Foreign Influence, to be completed by July 1st, in accordance with regulation 9.012.

### DISC-3: Compliance Officer Quarterly Update

Ms. Robyn Blank, Associate Vice President and Chief Compliance and Ethics Officer gave an update on the work of the Compliance office.

In November, it was reported that all student athletes had completed the NCAA-required sexual violence prevention training. Now, all staff members have also completed their required training through a live session with Title IX Coordinator Tricia Buchholz. The University must attest each October that these trainings are completed, and we will once again be in 100% compliance. Special thanks go to Donna Kirk and Nick Morrow for ensuring these requirements are met, despite the busy schedules of coaching staff and student athletes.

Next week, the Academic and Student Affairs Committee is expected to approve an amendment to a regulation that includes new course material attestation requirements set by the Board of Governors. This change is part of a larger compliance process. In collaboration with ITS and Academic Affairs, a streamlined process is being developed to collect course attestations from faculty and remind them to complete these attestations each semester for each course. There will likely be a Board of Governors reporting requirement in September related to textbook affordability, and the university is on track to meet these requirements.

Over the past few months, there has been a strong focus on policies and regulations. Recently, several university policies were passed or are in the final stages of approval, including a multi-year international travel policy developed by the International Center, which incorporates best practices and risk management for faculty and staff-led student travel. Additionally, the "Hours of Work and Leave" policy was updated to separate into two policies to reflect UNF's move towards a unified staff category. Efforts are also underway to ensure all academic policies and regulations are updated for the SACS 5th Year review by the March 1st deadline. Thank you for participating in last week's meeting, where two regulations were approved to meet this deadline.

Ms. Blank shared that she was invited to attend meetings of a subgroup of our AI Council. The Council is working on providing guidance on how AI might impact our policies and regulations, identifying which need revision and which can simply have guidance provided. The subgroup completed an inventory of our own policies and reviewed examples from other institutions, using AI to generate some guidance examples. There is much more to come on this topic, as we work to understand how AI will impact our operations and how we can use it to our advantage to meet our goals.

Last month, UNF hosted the SUS Compliance Consortium, achieving record attendance with 11 of 12 Chief Compliance Officers from around the state and the full Board of Governors staff. The event featured a day and a half of discussions on compliance and ethics. The group expressed a desire to meet in person twice a year, a first, but only if UNF hosts again, which is considered a high compliment. There are hopes to host another meeting in the fall.

The last Audit and Compliance Committee meeting included a discussion of the Clery Act, which recently underwent significant revisions. Notably, the Stop Campus Hazing Act was passed, making hazing a criminal reportable offense under Clery and requiring institutions to report hazing offenses and prevention efforts. Clery violation fines have increased to over $71,000 per offense. UNF is updating the process for identifying campus security authorities and refreshing our annual training module to ensure compliance and avoid fines. This includes specialized training for those traveling abroad with students and our law enforcement officers.

Vice Chair Davis inquired about Title IX training for students at orientation. Ms. Blank confirmed that it is part of the Red Zone program, which targets the first six weeks on campus as a high-risk period for victimization. The training, run by the Dean of Students, is available to all students but not mandatory. Title IX personnel are present at orientation to answer questions and give a short presentation to new students and their parents. The new CSA training will also provide additional training opportunities.

With regard to AI training President Limayem confirmed an update is being worked on for presentation at a later BOT meeting. A lot of progress is being made to position UNF as a leader, we formed an AI Council co-chaired by the CIO and Dean of Engineering and they plan to develop a very audacious well-articulated strategic plan which will allow us to be a leader in what we teach and how we teach it, but also our operational efficiency operational excellence and also what we provide to our community to educate them.

### DISC-4: AG Financial Statement Audit

Vice President Scott Bennett confirmed the financial statement audit is nearing completion by the State Auditor General. Fieldwork is almost completed, and we do not anticipate any findings in the financial statement audit.

## Adjournment

Chair Davis adjourned the meeting at 12:24pm.