

APPROVED BY COMMITTEE – 12/09/2021

**OLD DOMINION UNIVERSITY
BOARD OF VISITORS
AUDIT AND COMPLIANCE COMMITTEE
September 14, 2021
MINUTES**

The Audit and Compliance Committee of the Board of Visitors of Old Dominion University met at 8:00 a.m. on Tuesday, September 14, 2021. The meeting was held in Board Room of the Broderick Dining Commons on the Norfolk campus. Present from the Committee were:

Jerri F. Dickeski, Chair
R. Bruce Bradley (*ex-officio*)
Robert S. Corn
Lisa B. Smith

Also present:

Austin Agho	Donna Meeks
Leigh Comsudis	Tom Odom
Greg DuBois	Ashley Schumaker
Brian Hemphill	Amanda Skaggs
Todd Johnson	Allan Wilson
Casey Kohler	

The Chair called the meeting to order at 8:00 a.m.

- I. **Approval of Minutes** – Mr. Bradley moved to approve the minutes from the June 16, 2021, meeting and Mr. Corn seconded the motion. The minutes were unanimously approved by all members present and voting. (*Dickeski, Bradley, Corn*)

- II. **Report from the Chief Audit Executive** – Ms. Amanda Skaggs reviewed the Committee’s Charter and the briefings received over the prior fiscal year. She noted that the prior year assessment included Internal Audit, Internal Controls, External Audit, Financial Statements, Compliance, and Reporting and Assessment. There was one section of the Committee’s Charter that was discussed for revision at the next board meeting (in December) relating to evaluating individual Committee members. Mr. Bradley moved that the Committee affirmed it has met the responsibilities under the Charter and Mr. Corn seconded the motion. The motion was unanimously approved by all members present and voting. (*Dickeski, Bradley, Corn*)

Ms. Donna Meeks, Executive Secretary to the Board of Visitors, noted that the FOIA Certification vote, after closed session, must be done by roll-call vote. All other votes for in-person meetings can be group votes.

Ms. Skaggs then briefed the Committee on the University Audit Department's Quality Assurance Improvement Program, which is an internal assessment to validate the department's conformance to the Institute of Internal Auditors' professional standards. This also included confirming the University Audit Department's independence and proposing revisions to the Board of Visitors Policy #1610, Charter of the University Audit Department. Mr. Corn made the motion to approve Policy #1610, which was duly seconded by Ms. Smith. The members unanimously approved the policy by all members present and voting. (*Dickseski, Bradley, Corn, Smith*)

Ms. Skaggs presented the Completed Audit Reports, which included the College of Business and the Status of Open Audit Issues. She then briefed the Committee on the Open Audit Projects, which included: The Police Department (Operations and Clery Act Compliance), Enterprise Service Bus, Payroll Benefits, Facilities Events and Equipment and Tennis Center, Office of Visa and Immigration Service Advising, Closeout Procedures for the Confucius Institute, Banner Workflows, Desktop Management, College of Sciences, Police Department Fiscal Activities FY2021, Office of the President FY2021 Expenditures, Owens House – Closeout Construction Audit (Outsourced), Special Projects and Other Activities.

Regarding the College of Business, there were eight (8) issues discussed:

1. Certification records for part-time faculty teaching graduate courses were not consistently retained and certifications could not be confirmed.
2. There was not a process in place for completing adjunct faculty performance evaluations. This item has been addressed by the College.
3. An effective monthly reconciliation process has not been implemented, which may have contributed to several accounts ending the year with deficits from FY2016 through FY2020.
4. Effective contract administration practices are not in place within the Center for Real Estate for its third-party servicer provider.
5. Records management practices are not in place as required.
6. Fixed asset processes do not consistently conform to University requirements.
7. Timesheets were not consistently approved from July 2019 – December 2020. There were 28 Web Time Entry (WTE) approvers within the College, with ten (10) of them approving WTE on time requiring Payroll to override entries.
8. The Continuity of Operations plan (COOP) for the College has not been finalized.

Ms. Smith noted that a five-year review is time that things could go bad, should it be more recent? Ms. Skaggs responded that five (5) years is a sufficient cycle time and, also mentioned that Provost Agho has requested change in leadership engagements every time there is a new Dean, which ensures an additional review when there is a leadership change.

Open Action Items were then discussed. Ms. Skaggs added that she and her staff set a goal of closing 80% of the open action plans within a year and a half from submission. Out of the 55 actions closed during FY2021, 45, or 82%, were closed within that timeframe.

Ms. Skaggs noted that there were 46 Open Audit Issues this cycle, with two (2) complete, 25 in-progress and 19 planned. Mr. Bradley asked what does “planned mean”? Ms. Skaggs stated that it generally means the due date has not arrived, but if the original due date has passed it means no action has been taken by the department to correct the issue noted during the audit. Vice President DuBois added that the Open Item Reports used to be presented once a year, but now they are reported at each Committee meeting. Mr. Bradley also asked about the items on the report that are from before 2020. Ms. Skaggs provided detailed status updates regarding those items, including Athletics – Title IX Compliance, College of Engineering Room Access, University Registrar Graduate Degree Certification, and Human Resources – Records Management.

- III. Closed Session** – At 8:35 a.m., Mr. Corn moved that the Committee reconvene in Closed Session: “Madam Chair, I move that this meeting be recessed, and as permitted by Virginia Code Section 2.2-3711(A)(1), we reconvene in closed session for the purpose of evaluating the performance of specific departments of the University where that evaluation necessarily involves discussion of the performance of specific individuals.” The motion was seconded by Mr. Bradley, and it was unanimously approved by all members present and voting. (*Dickseski, Bradley, Corn, Smith*)

The Committee reconvened in Open Session at 8:38 a.m.; Chair Dickseski read the FOIA Certification: “*Any person who believes that the Committee discussed items, which were not specifically exempted by law or not included in the motion, must now state where they believe there was a departure from the law or a departure in the discussion of matters other than that stated in the motion convening in closed session.*”

I shall now take a vote of the Committee. All those who agree that only lawfully exempted matters and specifically only the business matter stated in the motion convening the closed session were discussed in closed session say “aye”. All those who disagree say “nay”.” The motion was unanimously approved by all members via roll-call votes. (*Dickseski-Aye, Bradley - Aye, Corn-Aye, Smith-Aye; Nay - 0*)

There being no further business, the meeting was adjourned at 8:44 a.m.