



East Carolina University | Board of Trustees

Audit Committee Meeting | September 18, 2014

Agenda

- | | | |
|------|---|-------------|
| I. | Approval of July 17, 2014 Minutes | Action |
| II. | Closed Session | |
| III. | Health Sciences Compliance Report – Dr. Nicholas Benson and Dr. Ken DeVille | |
| a. | Compliance Priorities and Projects | Information |
| b. | Special and Ongoing Initiatives | Information |
| IV. | Research Compliance Report - Dr. Michael Van Scott and Ms. Norma Epley | |
| a. | Institutional Review Board (IRB) | Information |
| b. | Quality Improvement Program | Information |
| V. | Enterprise Risk Management Report – Mr. Tim Wiseman | |
| a. | Information Paper on ERM Activities | Information |
| b. | Presentation at URIMA Conference | Information |
| c. | Article on Defining Risk | Information |
| VI. | Internal Audit Report - Ms. Stacie Tronto | |
| a. | Status of Annual Audit Plan | Information |
| b. | Changes in Audit Processes | Information |
| VII. | Other Business | |

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

Session	Audit
Responsible Person	Mark Copeland, Committee Chair
Agenda Item	I.
Item Description	Minutes of July 17, 2014
Action Requested	Approval
Disposition	
Notes	

**Minutes from ECU BOT Audit Committee
July 17, 2014
ECHI Conference Room B**

Committee members present: Chair Mark Copeland, Carol Mabe, Terry Yeargan, Robert Brinkley

Others present: Donna Payne, Nicholas Benson, Tim Wiseman, Ken DeVille, Norma Epley, Hiromi Sanders, Dan Sweat, Kitty Wetherington, Amanda Danielson, Stacie Tronto

Mark Copeland, Chair of the Audit Committee, convened the meeting at 9:05AM. Mr. Copeland read the conflict of interest provisions as required by the State Government Ethics Act. Mr. Copeland asked if anyone would like to declare or report an actual or perceived conflict of interest. Hearing none, he asked for the approval of the minutes for the April 24, 2014 audit committee meeting.

Action Item: The minutes of the April 24, 2014 audit committee meeting were approved with no changes.

Stacie Tronto, Chief Audit Officer, provided the **Internal Audit update**.

- **Action Item:** Ms. Tronto presented the 2014-2015 audit plan and explained how the audit plan was developed; highest risk areas are IT, Health Sciences, and Athletics; therefore, a number of audits are included on the plan that relate to these areas as well as core business processes. The committee approved the annual audit plan as presented.
- Ms. Tronto discussed the results of management's corrective actions for fiscal year 2013-2014. Management satisfactorily resolved 94% (49 out of 52) of the findings from previous audits. The goal is 90%. Ms. Tronto reminded the committee that the goal has been increased for 2014-2015 to 95%.
- Ms. Tronto updated the committee on the status of the MOU with ECSU. She reported that the MOU had been completed and UNC GA reimbursed ECU approximately \$20,000 for the audit services provided to ECSU. Approximately 254 hours were spent on this project. The audit services included developing the 2014-2014 audit plan based on a risk assessment methodology and completing the necessary documents regarding the quality assurance process.
- Ms. Tronto updated the committee on the status of the MOU with UNC GA to provide internal audit services. UNC GA will reimburse ECU for the services, which has been budgeted at 80 hours at a cost of \$6,000. The audit services included developing the 2014-2015 audit plan based on a risk assessment methodology. The audit plan has been completed and will be presented at the next BOG Audit Committee meeting.

Tim Wiseman, Assistant VC for Enterprise Risk Management, provided the **ERM update**.

- Mr. Wiseman updated the committee on the activities of the ERM office, which included several consultations and involvement with such items as the Student Disciplinary Process, Volunteers Policy, ANNOUCE Listserv Posting Guidelines.
- Mr. Wiseman will be presenting ECU's ERM efforts at the URMIA (University Risk Management and Insurance Association) conference.
- Mr. Wiseman shared two excellent publications on ERM that Mr. Copeland will be sharing with the entire Board of Trustees.
- Based on the best practices listed in one of the publications, it was suggested that a survey be conducted of the board of trustees and senior management views regarding ERM at ECU.
- Mr. Yeargan inquired if there were any issues or "sacred cows" that were off limits when it came to discussing risk and/or conducting audits. Mr. Wiseman and Ms. Tronto stated in their opinion the answer was "no."

**Minutes from ECU BOT Audit Committee
July 17, 2014
ECHI Conference Room B**

Dr. Nicholas Benson, Vice Dean, BSOM and Associate Vice Chancellor for Healthcare Regulatory Affairs, and Dr. Ken DeVille updated the committee on **Health Sciences Compliance**

- Dr. Benson announced that after a national search, Dr. Ken DeVille was selected as the new Chief Institutional Integrity Officer for Health Sciences.
- Dr. Benson also announced that the BSOM Office of Compliance has been renamed the Office of Institutional Integrity for Health Sciences as it now includes not only the compliance efforts regarding the BSOM but also the compliance efforts regarding Allied Health and the School of Dental Medicine.
- Dr. DeVille announced that as of June 2nd the Compliance Office is fully staffed and they are now recruiting for a new position, which is a Dental Billing Specialist.
- Dr. DeVille updated the committee on provider reviews. Currently, a pilot project is in place to conduct retrospective billing reviews rather than prospective billing reviews. This will allow more provider reviews to be conducted and also should free up resources to review areas that have been identified by the OIG as high risk areas.
- Dr. DeVille also provided the committee an outline of the compliance plans for Allied Health and the School of Dental Medicine.

Other Business – No other business was brought forward by anyone in attendance.

Closed Session – At 10:10 AM, Ms. Mabe made a motion that the committee go into closed session in order to discuss items that are protected according to state statutes governing personnel information, criminal investigations, internal audit working papers, sensitive security information, and/or otherwise not considered a public record within the meaning of Chapter 132 of the North Carolina General Statutes.

The Committee returned to open session at 10:40AM.

There was no additional business to discuss, and the Audit Committee meeting was adjourned at 10:41AM.

-----*Respectfully submitted by Stacie Tronto*

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	II.
Item Description	Closed Session
Action Requested	
Disposition	
Notes	

Audit Committee of the ECU Board of Trustees

September 18, 2014

CLOSED SESSION MOTION

I move that we go into Closed Session:

- 1. to prevent the disclosure of confidential information under:**

N.C. General Statutes:

§126-22 to §126-30 (personnel information);

§116-40.7 (UNC Internal Audit information); and

§143-748 (Internal Audit work papers for state agencies); and

- 2. to consult with an attorney to preserve the attorney-client privilege between the attorney and the Committee.**

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

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Responsible Person	Ms. Stacie Tronto
Agenda Item	IQæ
Item Description	Compliance Priorities and Projects
Action Requested	Information
Disposition	
Notes	

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	IIQb.
Item Description	Special and Ongoing Initiatives
Action Requested	Information
Disposition	
Notes	

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

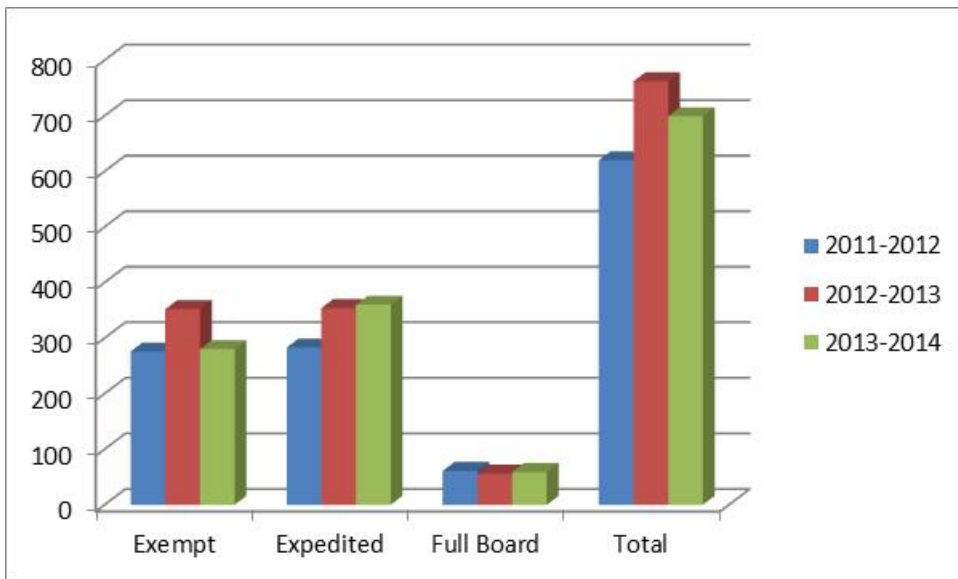
Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	IX.a.
Item Description	Institutional Review Board (IRB)
Action Requested	Information
Disposition	
Notes	

Office of Research Integrity & Compliance

University & Medical
Center Institutional Review
Board Activity
2011 - 2014*

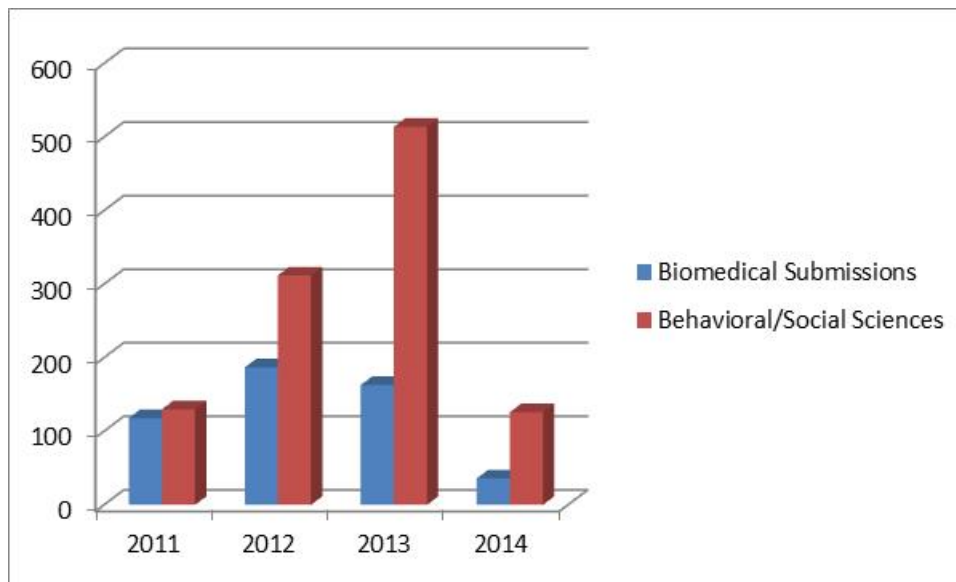
*2014 data is through May 27, 2014

New Studies



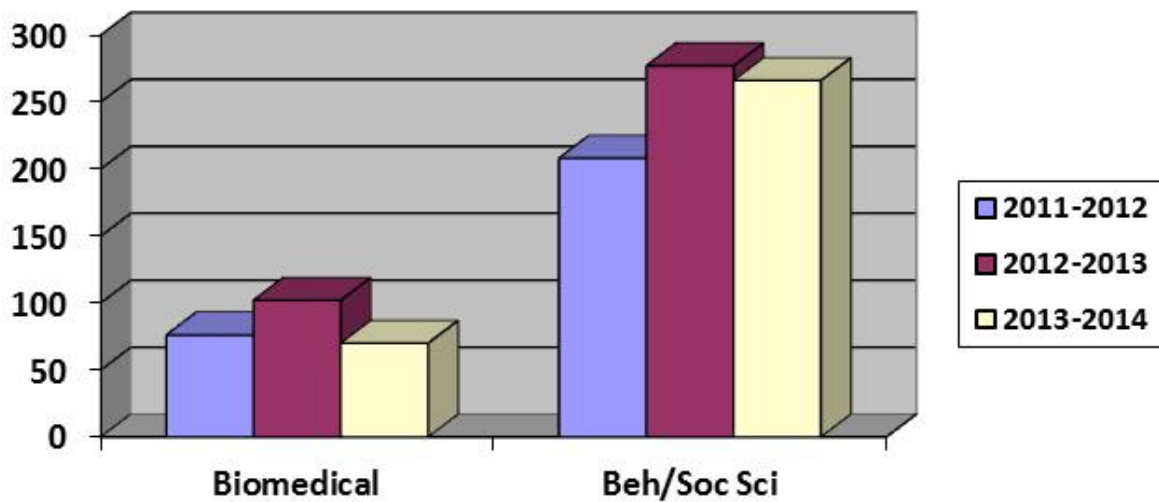
Review Type	FY 2011-2012	FY 2012-2013	FY 2013-2014
Exempt	276	352	280
Expedited	283	354	360
Full IRB Review	61	56	59
Total	620	762	699

New Studies by IRB



	Biomedical Submissions	Behavioral/Social Sciences
2011	118	130
2012	187	312
2013	163	514
2014	36	126

Student Submissions



	Biomedical IRB	Behavioral/ Social Sciences
2011-2012	86	124
2012-2013	103	279
2013-2014	70	274

East Carolina University
Board of Trustees
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Audit Committee

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	IX.b.
Item Description	Quality Improvement Program
Action Requested	Information
Disposition	
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Quality Improvement



**PROVIDING
FEDERALLY
MANDATED
OVERSIGHT TO
ON-GOING
RESEARCH**

ORIC's Plan of Action



- ✔ Developed a Qualtrics survey that allows more efficient data collection and analysis
- ✔ Asked for input from Assistant VC of ERM and Chief Audit Officer to provide questions pertinent to their reviews to eliminate duplication
- Conduct 18 reviews within the next 12 months
 - Reviews not intended to be punitive in nature
 - Work with research team to find viable solutions to problem areas
- Analyze data collection to identify trends that need to be addressed more globally

Process



- Identify groups where oversight is most needed (ex., PI initiated studies, Phase I/II studies, high risk etc.)
- From within the chosen group, studies will be selected using the following criteria:
 - PI initiated
 - Greater than minimal risk
 - No (or very limited) outside monitoring
 - Study does not have a DSMB

Access



- A letter is sent to the Principal Investigator and research personnel listed on the protocol giving them about 10 days notice of when the review will begin
- Letter informs them of:
 - What documents must be made available during the review;
 - Space requirements to go through files, records, etc.
 - The number of records that will be reviewed
 - The approximate length of time required
- PI is asked to respond if proposed date is a time during which he/she is unavailable

Purpose of QI



- **Provide oversight to currently approved research**
- **Provide best practices for investigators and coordinators on:**
 - How to set up research participant records
 - How to maintain research records
 - How to meet regulatory requirements for ancillary issues such as HIPAA, IT Security
 - Proper storage of research related interventions /drugs / biologics
 - How to create case report forms

QI REVIEWS



- Will look at compliance with ECU requirements
- Will determine compliance with IRB approved protocol
- Will review medical records to ensure inclusion/exclusion criteria is met
- Will examine consent documents to ensure correct form used, appropriate signatures obtained; and when possible
- To determine informed consent was documented before research procedures were initiated

A copy of the QI form is available upon request.

Long Range Plans



- Evaluate the informed consent process
- Develop survey for research participants about their experiences
- Identify trends across protocols that indicate a need for educational initiatives
- Develop web-based “New Investigator Orientation” that will be:
 - Specific to ECU policies and procedures
 - Mandatory for first time investigators at ECU
 - Will cover broad areas of compliance
 - Will provide the investigator’s responsibilities when conducting human research activities

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Responsible Person	Mr. Tim Wiseman
Agenda Item	V.a.
Item Description	Information Paper on ERM Activities
Action Requested	Information
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INFORMATION PAPER

SUBJECT: Enterprise Risk Management (ERM) Update for the BOT-A Committee September 2014 Meeting

1. Purpose. To advise BOT-A committee members of significant ERM and Chief Risk Officer (CRO) activities from the past two months and those planned or anticipated for the next two months.

2. Action Recapitulation:

a. Significant ERM/CRO Activities from the Past Three Months:

- University Youth Programs Task Force – ERM Co-Chair – Chartered and Begun
- Volunteers Policy Working Group Participation
- Re-Admissions Risk Case Reviews and University Behavioral Concerns Team Actions
- Quarterly ERM Committee Meetings (July and August)
- '14-'15 AY ERM Committee Appointments Made
- New ERM Committee Member Orientations
- Participation ISO 31000 Risk Management Standard “Train the Trainer” Workshop
- Attended Federal/Governmental ERM Summit – George Mason University
- ERM Program of Distinction Award Submission (RIMS Organization) – ECU Nominated
- ERM Consultations and Inquiries – Various Departments

b. Significant ERM/CRO Activities Next Three Months:

- University Youth Programs Task Force – ERM Co-Chair – Ongoing Actions
- Athletics Summer Camp Privatization and Camp Manual Post-Summer Evaluation
- Final Workshop, ISO 31000 “Train the Trainer” Program – Higher Ed Focus
- Launch of '13-'14 ERM Risk Survey (off-year “lite” version) and Top Risk Review
- Quarterly ERM Committee Meeting (October)
- Attend and Present ECU’s ERM Program Highlights at URMIA Conference
- Articulation of a Risk Philosophy for ECU
- Attend Risk Management and Insurance Society ERM Conference (Tentative)
- Implementation of an Awards/Recognition Program for Contributions to Risk Management
- ERM @ ECU 5 Year “Anniversary” – White Paper/Implementation Progress Review
- ERM Consultations/Research/Inquiries – Various Departments

3. Other: N/A



ACTION OFFICER: Tim Wiseman
Assistant Vice Chancellor for ERM/Chief Risk Officer
252-737-2803
Spilman Bldg, Room 214

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

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Agenda Item	V.b.
Item Description	Presentation at URIMA Conference
Action Requested	Information
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Enterprise Risk Management Implementation Foundations and Reflections of a University Chief Risk Officer at the Five Year Milestone

Dorothy M. Gjerdrum

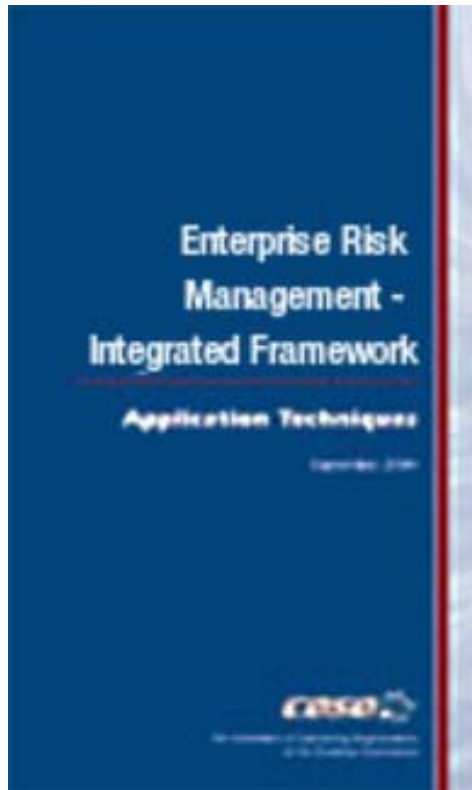
Senior Managing Director
Gallagher – Public Sector

Tim Wiseman

Assistant Vice Chancellor for Enterprise Risk Management
East Carolina University

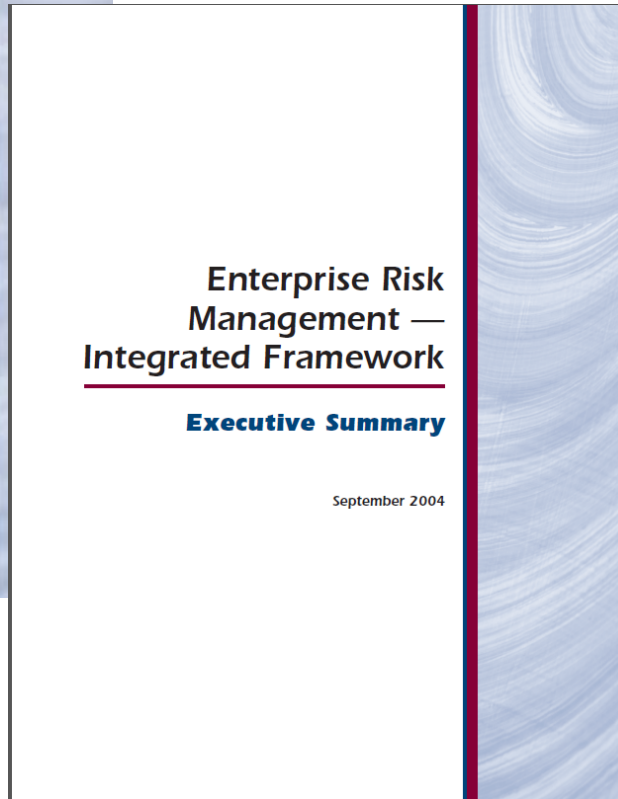


UNIVERSITY RISK MANAGEMENT &
INSURANCE ASSOCIATION

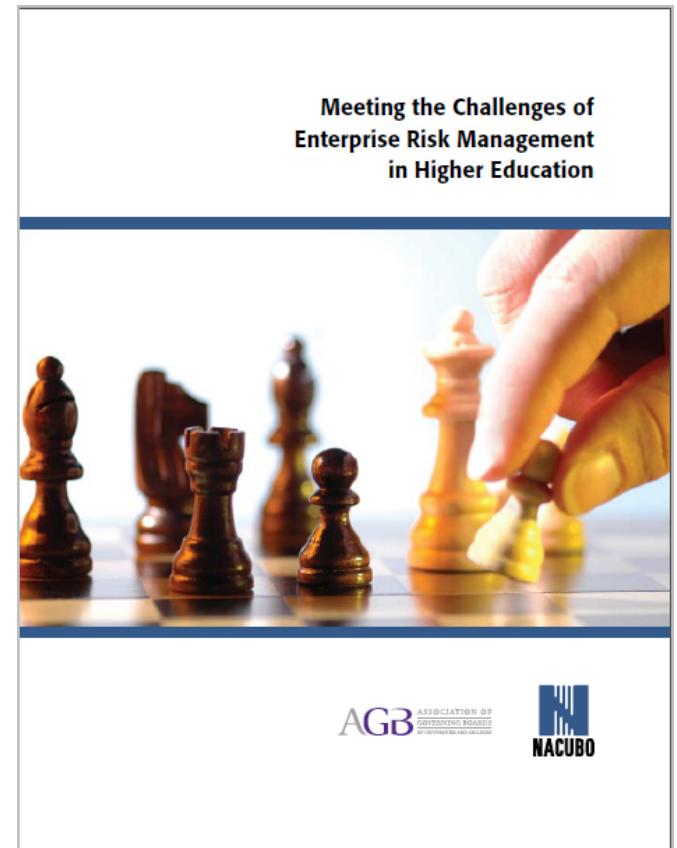


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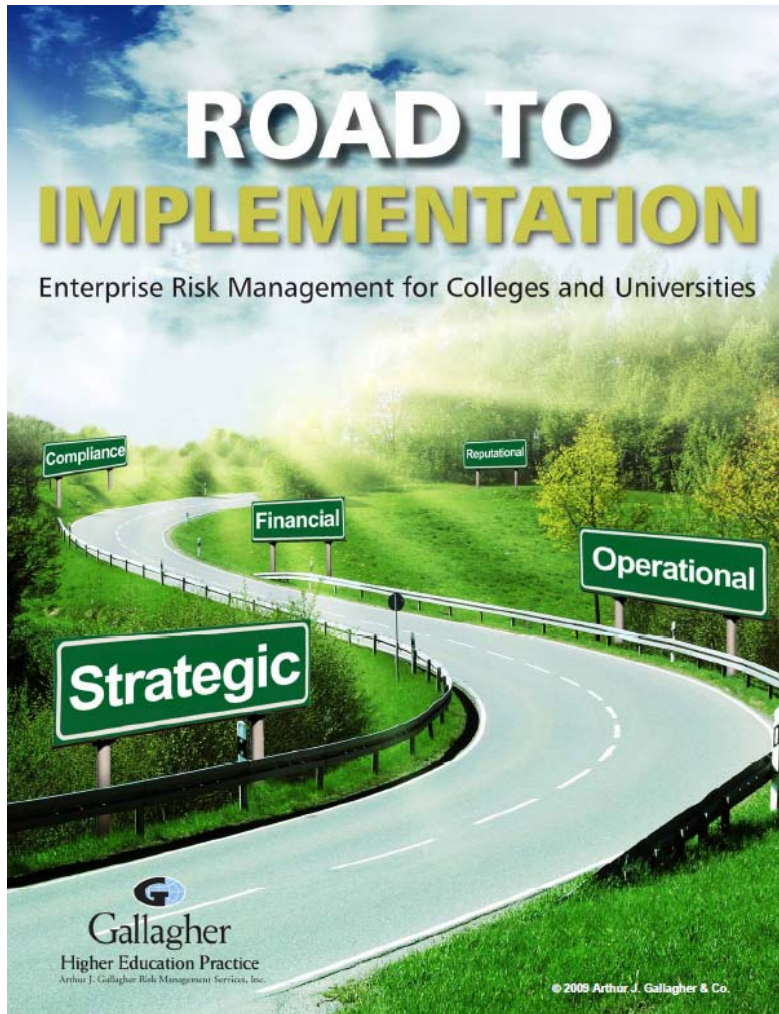


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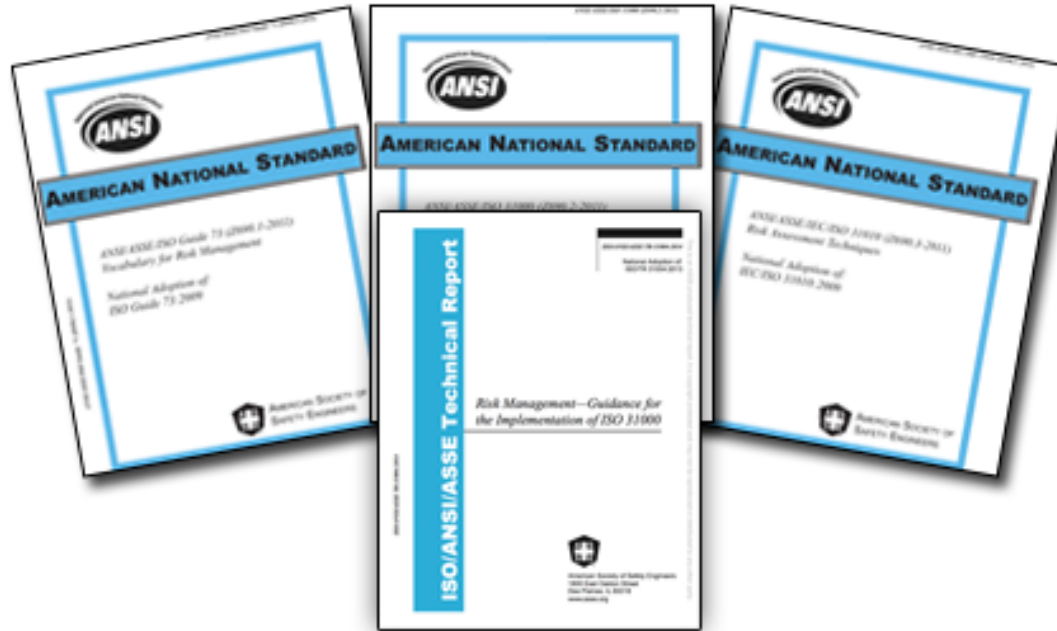
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ANSI/ASSE/ISO Risk Management Standards Package

ISO/ANSI/ASSE/TR-31004-2014 (Z690 TR-2014) Risk Management—Guidance for the Implementation of ISO 31004

(identical national adoption of ISO/TR 31004:2013)

ANSI/ASSE/ISO Guide 73 (Z690.1-2011) Vocabulary for Risk Management

(identical national adoption of ISO Guide 73:2009)

ANSI/ASSE/ISO 31000 (Z690.2-2011) Risk Management—Principles and Guidelines

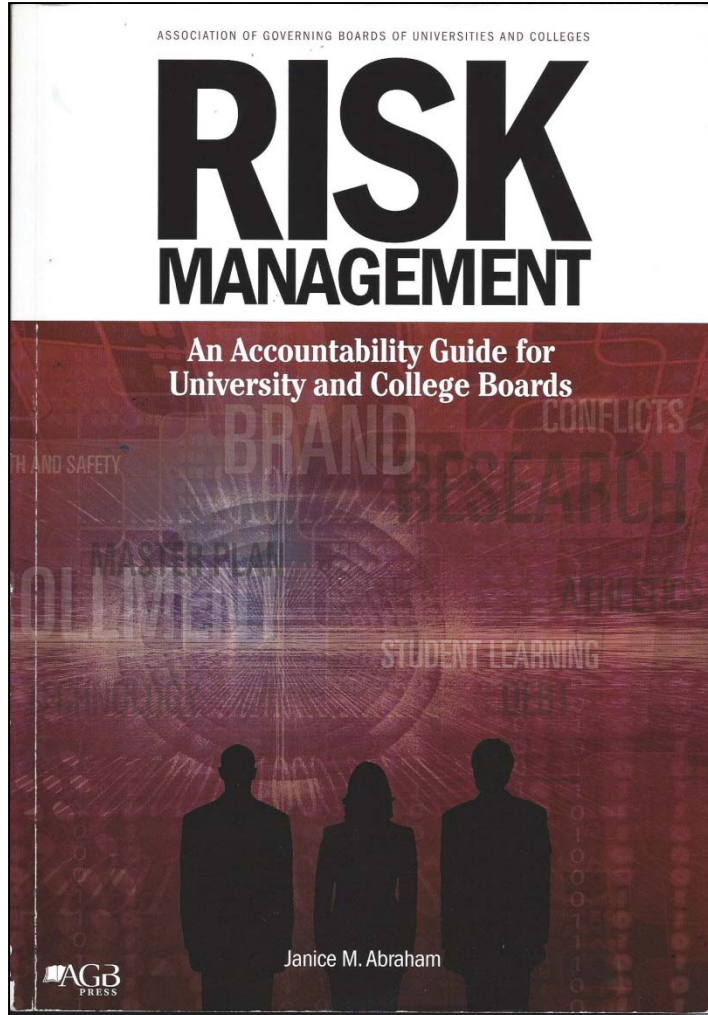
(identical national adoption of ISO 31000:2009)

ANSI/ASSE/IEC/ISO 31010 (Z690.3-2011) Risk Assessment Techniques

(identical national adoption of ISO/IEC 31010:2009)



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- Published in 2013 by AGB Press, the Association of Governing Boards of Universities and Colleges and United Educators Insurance, a Reciprocal Risk Retention Group
- www.agb.org or 800.356.6317

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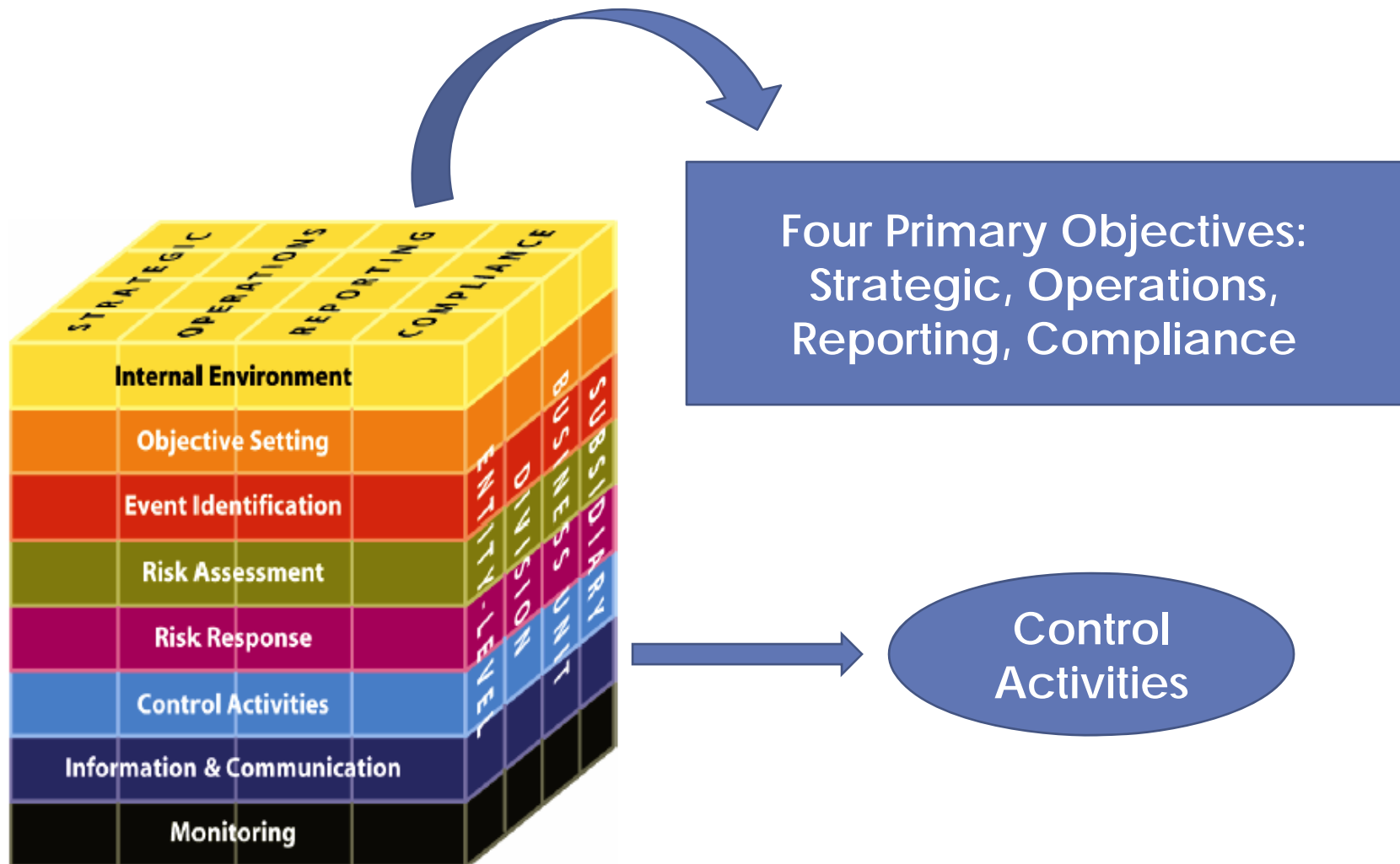
Enterprise Risk Management (ERM) is a business process, led by senior leadership, that extends the concepts of risk management and includes:

- Identifying risks across the entire enterprise
- Assessing the impact of risks to the operations and mission
- Developing and practicing response or mitigation plans, and
- Monitoring the identified risks, holding the risk owner accountable, and consistently scanning for emerging risks

“Risk Management – An Accountability Guide for University and College Boards”
by Janice Abraham, 2013, AGB Press, Washington DC



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Source: Committee of Sponsoring Organizations of the Treadway Commission

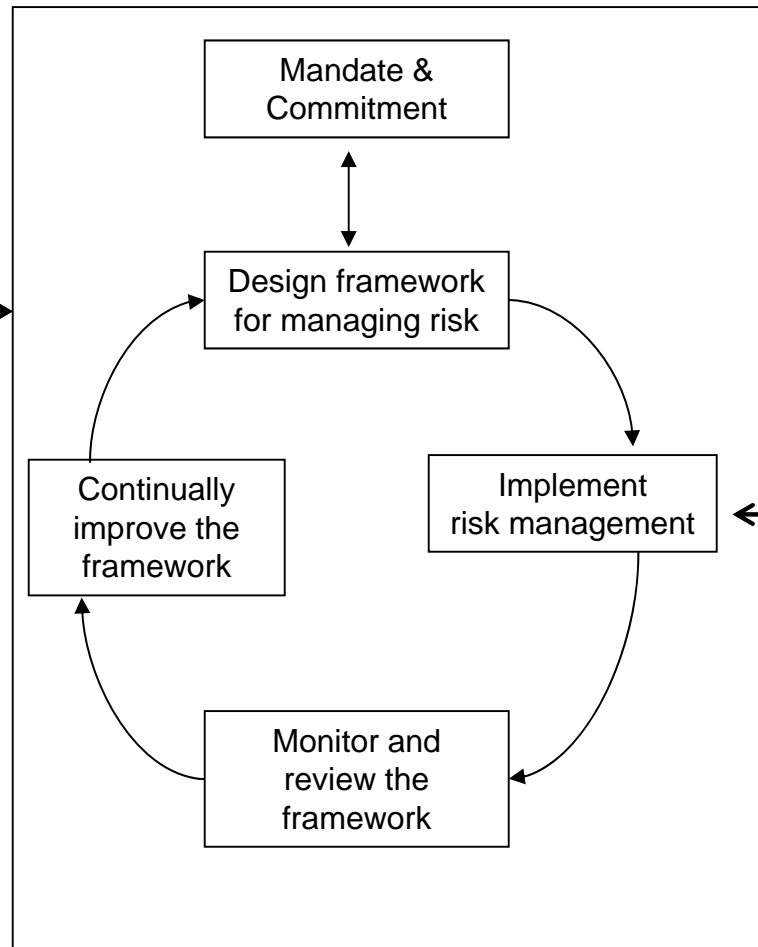


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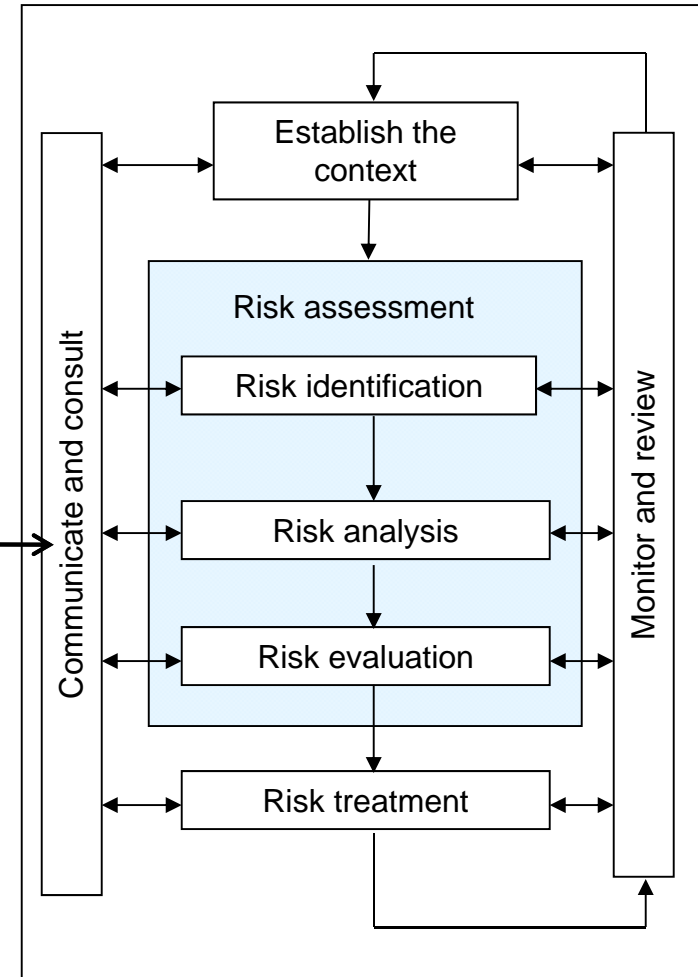
Principles

- Creates value
- Integral part of organizational processes
- Part of decision making
- Explicitly addresses uncertainty
- Systematic, structured & timely
- Based on best available info
- Tailored
- Takes human & cultural factors into account
- Transparent & inclusive
- Dynamic, iterative & responsive to change
- Facilitates continual improvement & enhancement of the organization

Framework



RM Process



From ANSI/ASSE/ISO 31000



























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Example from NACUBO

Assessment of Actions to Manage Risk

-  5 - Meet Requirement—risk management processes appropriate for level of risk identified
-  4 - Need Strengthening (Minor) Minor improvements necessary risk mgmt processes
-  3 - Need Strengthening (Important) Risk management processes need strengthening
-  2 - Need Strengthening (Critical) Risk Management processes clearly deficient
- 1 - Risk Management processes not established; e.g., new business initiative

Risk ID	Description	Actions to Manage Risk	Risk Direction	Strategic Objectives	Interrelated Risks	Risk Ownership	Board Comm Oversight
1	UG and grad enrollment and aid strategies			Reputation, \$\$ Stability	2,4,6,7,8,9,10	Provost, VP Enrollment	Enrollment & Marketing
2	Tuition dependency, fundraising strategy			Reputation, \$\$ Stability	1,3,4,6,7,9,10	President, VP Advancement	Advancement
3	Tuition dependency, alternative revenue strategies			Stability, Operational Efficiency	1,2,4,7,9,10	Cabinet	Academic, Finance
4	Sustainable long-range \$\$ plan			Stability, Operational Efficiency	1,2,3,7,8,9,10	Cabinet, CFO	Business & Finance
5	IT security & privacy			Reputation	6,8,9,10	CIO, GC	IT
6	Website			Reputation	1,2,5,9	Provost, VP Marketing	Enrollment & Mkting
7	Investment strategy			\$\$ Stability, Reputation	1,2,3,4,9,10	VP Business & Finance	Investment
8	Debt strategy			\$\$ Stability	1,2,3,4,9,10	VP Business & Finance	Business & Finance
9	Safe and secure living environment			\$\$ Stability, Reputation	All	Cabinet, VP Stud Affairs	Student Affairs
10	Financial operations & controls			\$\$ Stability, Operational Efficiency	1,2,3,4,5,7,9	CFO	Audit

ERM Milestones

2009	2010	2011	2012	2013	2014
<ul style="list-style-type: none"> • CRO Hired • Risk Committee Established • Senior Leader Expectations Published • ERM Training (TXAMU Visit) 	<ul style="list-style-type: none"> • 1st ERM Survey • Board Audit Committee Inclusion • Implementation Road Map and Strategy Introduced • SharePoint Site Established 	<ul style="list-style-type: none"> • Hosted NC ERM in Higher Ed Symposium • Standardized ERM Briefing Formats • Risk Identification Workshop for Academic Deans and Directors • ERM Involvement on Crisis Policy Team 	<ul style="list-style-type: none"> • Migrated ERM Survey to Qualtrics • ERM Workshop on Health Sciences Campus • Office Calls with Executive Council Members • Introduced Risk Reviews Format • Risk Survey Results Briefed to Leadership • Formal ERMC Appointments • ERM on Key Committees 	<ul style="list-style-type: none"> • Risk Working Groups • Risk Mgmt Process Owners • ERM Training Sessions – Webinar Series • Robust Risk Presentation to Executive Council and Board Audit Committee • CRO Professional Development • ERM in Chancellor Goals/Assessment 	<ul style="list-style-type: none"> • Risk Assessment Tool Development • 2-Year ERM Cycle Model Adopted • Enhanced ERM Materials “Push” to Full Board • ERM Form Development • Connection with College of Business Risk Management Faculty/ Program



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Two Year ERM Activities Model

Year	Primary Activities	Focus
Even "On" Year (example: '12-'13)	<ul style="list-style-type: none"> • Full ERM Risk Survey • Full Risk Prioritization Exercise • Reset • BOT & EC Presentations and Involvement • Risk Management Plans Creation (or Updates) 	<ul style="list-style-type: none"> • Engaging Key Sensors • Assessment Process (Rigor and Detail) • Risk Register Update • Fresh Look at Current and Anticipated Risk Environment
Odd "Off" Year (Example: '13-'14)	<ul style="list-style-type: none"> • Smaller Scale Re-Prioritization/Re-Validation Exercise • Departmental Workshops • Interviews and Sensing Sessions • Presentation to Other Key Committees/Groups 	<ul style="list-style-type: none"> • Risk Management Plans Update/Adjustment • "By Exception" Reviews • Select Risk Management Project Work • ERM "Maturity" Assessments • Education



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ERM Successes

<ul style="list-style-type: none">• Risk Committee	<ul style="list-style-type: none">• Interview/Survey Balance
<ul style="list-style-type: none">• Relationship with Counsel and IA	<ul style="list-style-type: none">• Board and Senior Leader Support
<ul style="list-style-type: none">• Collaboration and Partnership	<ul style="list-style-type: none">• SharePoint Reference Library
<ul style="list-style-type: none">• ERM Orientation Packets	<ul style="list-style-type: none">• Consultation "Niche"
<ul style="list-style-type: none">• Weekly and Quarterly Reports	<ul style="list-style-type: none">• Early Wins (MCA's, Deposits, Etc.)
<ul style="list-style-type: none">• Establishing an ERM "Rhythm"	<ul style="list-style-type: none">• Increasing Inclusion in Consultations and Evaluation Actions



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ERM Challenges

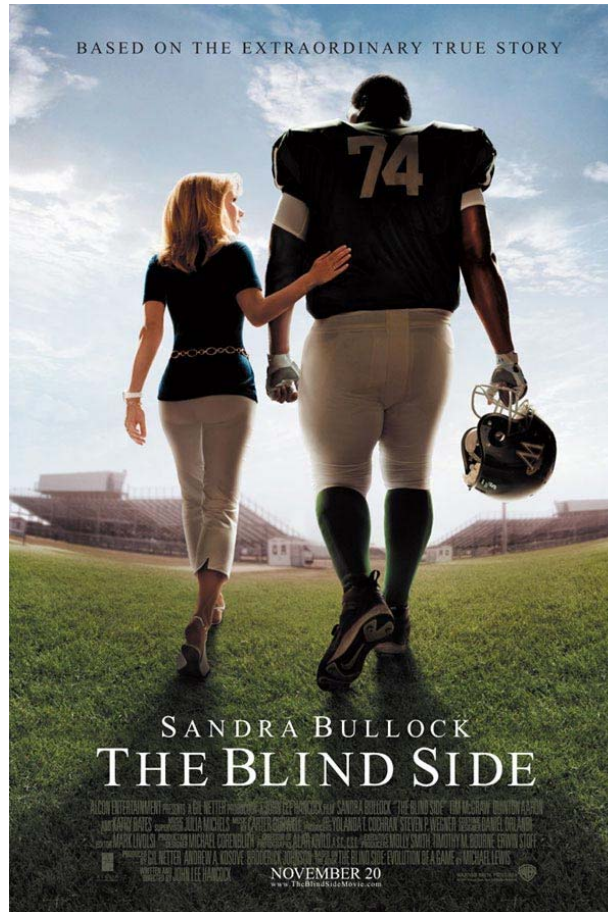
<ul style="list-style-type: none"> • Acceptance of the ERM (and Risk Officer) Role and Function 	<ul style="list-style-type: none"> • Measuring and Demonstrating Tangible Value
<ul style="list-style-type: none"> • Allocating Time to Training vs Recordkeeping vs Promoting/Marketing vs Analysis 	<ul style="list-style-type: none"> • Mid-Level Management Buy-In
<ul style="list-style-type: none"> • Departmental Adoption of ERM Principles and Practices 	<ul style="list-style-type: none"> • Continuous "Re-Introduction"
<ul style="list-style-type: none"> • Maintaining Distance but not Being Aloof 	<ul style="list-style-type: none"> • Establishing and Maintaining Trust – Combating Departmental Defensiveness
<ul style="list-style-type: none"> • Merging ERM with Ongoing Initiatives 	<ul style="list-style-type: none"> • Getting ERM Included Early Enough in Decision-Making and Strategic Planning



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ERM – Protecting the Blind Side



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Responsible Person	Mr. Tim Wiseman
Agenda Item	V.c.
Item Description	Article on Defining Risk
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3 essential elements of risk

Crispin ("Kik") Piney Wednesday, August 13, 2014

All risk management standards agree that the goal of risk management is to enhance the chances of success of the relevant endeavor. However, each of them provides a different definition of risk: ISO31000:2009 calls it "effect of uncertainty on objectives," the PMI "PMBOK Guide" has "an uncertain event or condition that, if it occurs, has a positive or negative effect on the project's objectives," and the preferred Risk Doctor definition is "uncertainty that matters."

Each description is true, but only partly so. This matters because, until we know what we are dealing with, we cannot manage it in the best way possible:

- If we use the ISO definition, then our first thought will be to focus on the effect;
- If we follow PMI, then we will start from the potential occurrence;
- With the Risk Doctor definition, we start from uncertainty.

Each of these — the effect, the event and the uncertainty — is a component of risk, but on its own is not a risk. Even taken in pairs they do not provide the full picture:

- an effect plus an event is an issue;
- an event plus an uncertainty is a prediction;
- an uncertainty plus an effect is a concern.

It is only when you put all three together that you can see what a risk is made of, and use this information to decide on what, if anything, to do about it. Of course, this then requires a longer definition, but the goal enhancing the chances of success is worth the effort.

But what is "success"? It is more than simply "meeting objectives;" it must also include the condition of "complying with project constraints" in order for the final result to remain within scope.

Given this clarification, a more complete definition is: "Risk consists of three parts: an **uncertain situation**, the **likelihood of occurrence** of the situation, and the **effect (positive or negative)** that the occurrence would have on project success."

The three-part definition helps with three important stages of the risk management process:

In **risk identification**, it supports the structured description of a risk ("risk metalanguage") in the form: "Because of <one or more causes>, <uncertain situation> may occur, leading to <one or more effects>."

In **risk evaluation**, knowledge of potential causes allows you to evaluate the likelihood; identification of effects provides a basis for quantifying the impact.

In **risk response planning**, the different parts of the definition suggest different response approaches:

- for threat avoidance, understanding the situation may allow you to stop it happening or protect against its results;
- understanding the situation can also be used to help us exploit opportunities;
- in risk transfer or sharing, we seek a partner better equipped to address the effect;
- for threat reduction or opportunity enhancement, we focus on the effect and/or the likelihood;
- in risk acceptance, any contingency plan has to address the effect.

Including these three components when you describe risks (the uncertainty, the event and the effect) will help everyone involved in risk management to take account of these three important aspects of risk, and act on them to enhance the chances of success.

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	VQa.
Item Description	Status of Annual Audit Plan
Action Requested	Information
Disposition	
Notes	

**Internal Audit
Status of Annual Audit Plan
As of 08/29/14**

Assurance Services – Work-in Process:

4 Operational Reviews

- Human Resources
- Purchasing Port
- Pharmacy Services
- Physical Therapy

1 Informational Technology Review

- 2014 Disaster Recovery/Business Continuity Planning

5 Investigations

3 Follow-Ups

Advisory Services:

- 29 completed consultations/advisory services
- 10 work-in-progress consultations

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

Session	Audit
Responsible Person	Ms. Stacie Tronto
Agenda Item	VQb.
Item Description	Changes in Audit Processes
Action Requested	Information
Disposition	
Notes	

East Carolina University
Board of Trustees
September 18, 2014
Audit Committee

Session	Audit
Responsible Person	Mark Copeland, Committee Chair
Agenda Item	VQ
Item Description	Other Business
Action Requested	Information
Disposition	
Notes	