

AGENDA
Audit, Risk Management, Compliance, and Ethics Committee
April 27, 2023

- I. Approval of Minutes – February 2, 2023
- II. Review of Operational Metrics
- III. Action Items
 - A. Approve Changes to FY 23 Audit Plan
 - B. Approve FY 24 Audit Plan
- IV. Informational Items
 - A. Enterprise Risk Management Update (Ms. Stephanie Coleman)
 - B. University Policy Process (Mr. Wayne Poole)
 - C. Regulatory Compliance Committee Update (Mr. Wayne Poole)
 - D. Recent Internal Audits (Mr. Wayne Poole)
- V. Closed Session
- VI. Other Business



AGENDA ITEM

- I. Approval of Minutes Vince Smith, Committee Chair

Situation: Approval of the minutes from the most recent committee meeting.

Background: N/A

Assessment: N/A

Action: This item requires a vote by the committee.

**Minutes from the Audit, Risk Management, Compliance, and Ethics Committee
February 2, 2023 – Main Campus Student Center and Online Meeting**

The Audit, Risk Management, Compliance, and Ethics Committee of the ECU Board of Trustees met in person on February 2, 2023.

Committee members present: Vince Smith (Chair), Angela Moss, Tom Furr, Cassie Burt, and Ryan Bonnett.

Other senior leaders present: Trustee Van Isley, Chancellor Philip Rogers

Vince Smith, Chair of the Committee, convened the meeting at 1:15 PM. Mr. Smith read the conflict-of-interest provisions as required by the State Government Ethics Act. Mr. Smith asked if anyone would like to declare or report an actual or perceived conflict. None were reported.

Mr. Smith asked for the approval of the minutes of the November 3, 2022 committee meeting.

Action Item: The minutes of the November 3, 2022 committee meeting were approved with no changes.

Review of Operational Metrics

The committee reviewed the operational metrics related to Internal Audit and Compliance. Mr. Wayne Poole reported that the metrics are generally on track for the year to date.

Action Items

The committee had no action items at this meeting.

Informational Items

Enterprise Risk Management – Vice Chancellor Stephanie Coleman

Vice Chancellor Coleman shared the matrix of top risks and briefed the committee on the recent activities of the ERM Committee. Ms. Coleman specifically shared information related to workforce challenges and flexible work options. She reported that the ERM Committee will be reviewing the University's risk register and providing the updated copy to senior management, the Board, and the UNC System Office later in the spring.

University Policy Process Update – Mr. Wayne Poole

Mr. Poole updated the committee on the previous recommendations to streamline the University's policy development process and bring it in line with the UNC Code. A small workgroup has begun work on draft process revisions and will share the proposals with a larger group of stakeholders soon. Mr. Smith and other committee members expressed their desire that the University move forward with the process improvements promptly.

External Audit Update – Mr. Wayne Poole

Mr. Poole briefed the committee that the University's annual financial statement audit and the external audits of the affiliated entities have all been completed and all audit reports are clean with no findings. Mr. Poole also told the committee that the annual NCAA Agreed Upon Procedures Audit was completed by an external firm and that there were no findings.

Internal Audit Update – Mr. Wayne Poole

Mr. Poole briefed the committee on upcoming changes to the international audit standards, which are expected to take effect in July 2024.

Mr. Poole also briefed the committee on several new requirements from the North Carolina Council of Internal Audit, which oversees the Internal Audit functions at all 39 state agencies and Universities. The new requirements include the reporting of new performance metrics, Chancellor and Chief Audit Officer quarterly

**Minutes from the Audit, Risk Management, Compliance, and Ethics Committee
February 2, 2023 – Main Campus Student Center and Online Meeting**

attestations, and a review of all state agencies' risk assessment and audit planning processes. Mr. Poole stated that ECU Internal Audit was out in front of these requirements and has processes in place to comply with them.

Recent Internal Audits – Mr. Wayne Poole

Mr. Poole briefed the committee on several recent internal audit engagements. Some of the engagements were related to top institutional risks; others were selected for the briefing due to external interest from the UNC System Office.

Closed Session

At 1:45 pm, Trustee Bonnett made a motion that the committee go into closed session to discuss items that are not public record and are protected by applicable state law. The motion was seconded by Trustee Furr and unanimously approved.

The committee returned to open session at 2:05 pm.

Other Business

There was no other business to discuss, and the committee meeting was adjourned at 2:05 PM.

Respectfully submitted,
Wayne Poole
ECU Office of Internal Audit and Management Advisory Services



AGENDA ITEM

II. Operational Metrics Wayne Poole, Chief Audit Officer

Situation: Presentation of the metrics that are monitored by this committee.

Background: N/A

Assessment: Metrics are generally on track for this point in the FY.

Action: This item is for information only.

AGENDA ITEM

III.A Changes to FY 2023 Annual Audit Plan Vince Smith
Committee Chair

Situation: The University’s annual audit plan must be approved by the BOT Audit Committee, to include any changes to the plan.

Background: Chief Audit Officer Wayne Poole will present proposed changes to the current year audit plan. One engagement is proposed to be added and another is proposed to be postponed until the next fiscal year.

Assessment: There is not a significant impact on the University’s risks by accepting the proposed changes.

Action: This item requires a vote by the committee.

East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2023

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
Integrated/Internal Controls/Operational/Performance Audits:						
Automated Journal Entries	WIP	260	1.5%	X		AF
Campus Living	WIP	80	0.5%	X	X	SA
Procurement and Contracting	OP	300	1.8%	X		AF
SoDM Patient Revenue Cycle	OP	300	1.8%	X	X	AA
Campus Rec and Wellness	OP	300	1.8%		X	SA
Succession Planning and Readiness	OP	300	1.8%	X	X	ALL
Sponsored Programs Subrecipient Monitoring	OP	300	1.8%	X		AA
Campus Safety Systems	OP	300	1.8%	X		AF
New Teacher Support Program	PPD (2)	300	1.8%		X	AA
Flex and Remote Work - Oversight and Accountability	OP	300	1.8%	X	X	ALL
Employee Supplemental Pay	OP	300	1.8%	X		ALL
		3040	18.0%			
Compliance Audits:						
Pandemic Relief Funds	WIP	100	0.6%	X		ALL
GLBA Safeguards Rule	OP, CX (1)	300	1.8%	X		AF
Athletics Camps and Clinics	OP	300	1.8%	X		AT
Athletics Team Policies	OP	160	0.9%	X		AT
		760	4.5%			
Information Technology Audits:						
Employee Enterprise Account Terminations	OP	300	1.8%	X		AF
IT Controls - College of Engineering and Technology	OP	300	1.8%	X		AA
IT Controls - School of Dental Medicine	OP	300	1.8%	X		AA
Outward Facing Servers	OP	300	1.8%	X		AF
		1200	7.1%			
Investigative Reviews:						
Hotline Allegations Triage	OP	140	0.8%			ALL
Investigative Reviews - Already In Progress	WIP	200	1.2%			
Investigative Reviews - Not Yet Received/Started	OP	1300	7.7%			
		1640	9.7%			
Follow-Up Reviews:						
Action Plan Tracking and Follow-Up	OP	600	3.6%			ALL
IT Vulnerability Management	OP	120	0.7%	X		AF
Conflict of Interest Management Plans	OP	120	0.7%	X		AA
MCNC ISO-27002 Recommendations	OP	120	0.7%	X		AF
Campus Living Hiring Process	OP	80	0.5%	X		SA
		1040	6.2%			
Consultations/Management Advisory Services						
Routine and Unplanned Consultations	OP	700	4.1%			ALL
Routine Data Analytics Support for Clients	OP	400	2.4%			ALL
University Committees, Workgroups, Education, and Client Relations	OP	400	2.4%			ALL
ERM Program Support	OP	100	0.6%			AF
Student Athlete Course Clustering	OP	60	0.4%			AA
Youth Programs/Minors on Campus Consult	OP	200	1.2%			SA
University Policy Process	OP	100	0.6%			CH
Regulatory Compliance Workgroup	ADD (1)	100	0.6%			ALL
Ombuds Services Consult	ADD (2)	60	0.4%			CH
		2120	12.5%			
Other/Special Projects:						

OP=Original Plan
WIP=Carry over from prior year
ADD=Added since July 1
CX=Cancelled
PPD=Postponed

East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2023

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
External Audits, SBI Reports, Routine Mtgs	OP	1200	7.1%			ALL
Audit Software Admin and Maintenance	OP	200	1.2%			NA
Student Intern Program	OP	120	0.7%			NA
Increase EnCase Forensic Capabilities	WIP	100	0.6%			NA
Risk Assessment/Audit Planning 2023-2024	OP	100	0.6%			ALL
Required IA Self-Assessment	OP	240	1.4%			CH
University Code of Conduct	WIP	40	0.2%			CH
UNCAA Conference Host 2022	WIP	200	1.2%			CH
		2200	13.0%			
Total Direct/Chargeable Hours		12000	71%			
Administration		1800	10.7%			NA
Leave/Holiday		2300	13.6%			NA
Professional Development		800	4.7%			NA
Total Indirect Hours:		4900	29%			
Grand Total Hours		16900	100%			

Original Plan Approved by Chancellor Rogers on April 12, 2022

Original Plan Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on April 28, 2022

(1) Changes Approved by Chancellor Rogers Oct 14, 2022 and approved by BOT Audit Committee Nov 3, 2022

(2) Changes Approved by Chancellor Rogers on April 11, 2023 and presented to BOT Audit Committee April 27, 2023

OP=Original Plan
WIP=Carry over from prior year
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PPD=Postponed

AGENDA ITEM

III.B Consideration of FY 2024 Annual Audit Plan Vince Smith
Committee Chair

Situation: The University’s annual audit plan must be approved by the BOT Audit Committee, to include any changes to the plan.

Background: Chief Audit Officer Wayne Poole will present the proposed fiscal year 2024 audit plan as well as information about the process through which the plan was developed.

Assessment: The plan is based on an assessment of the University’s risks and consideration of its strategic objectives. In building the plan, Internal Audit consulted with key compliance, risk, and management partners on campus, to include the Executive Council and the Chancellor. The number of engagements and hours on the plan are based on the assumption that the Internal Audit team will be fully staffed for the entire fiscal year.

Action: This item requires a vote by the committee.

FY 2024 Annual Audit Plan

Office of Internal Audit and Management Advisory Services

Annual Audit Planning Process – Why?

- Required to comply with IIA Standard 2010
- Required to submit to UNC System Office/BOG and NC Council of Internal Audit
- Determine the priorities of the IA team based on assessment of risks that may affect ECU's ability to accomplish its objectives
- Coordinate with all compliance and risk units to avoid duplication and ensure key risks are covered

Annual Audit Planning Process – How?

Continuously Assess and Monitor Risk / Update Audit Universe and Plan



- Ensures completeness of risk coverage
- Vision, mission, and strategic plan
- Latest financial statement
- Financial balances
- Organization charts, chart of accounts
- Recent internal and external audits completed and results

- Ratings based on objective guidance; judgment applied
- Criticality of unit
- Internal Control
- Public or political sensitivity
- Legal and regulatory requirements
- Changes in management
- Financial Impact
- Fraud and Abuse

- Facilitated by ERM
- Uncovers issues impacting University at an enterprise level
- Links to strategic objectives
- Identifies most critical risks (strategic, operational, compliance, reputational, financial)

- Review other ECU compliance and assurance providers' plans & reviews
- Review latest findings from State Audit reports
- Review UNC KPIs and Internal Control Assessments
- Discuss with VCs and key management personnel
- Review industry literature for emerging risks and hot topics

- Based on prioritized audit universe
- Include management requests
- Determine if pending audits from previous plan need to be brought forward
- Determine follow-up reviews
- Determine available auditor hours

- Share with Vice Chancellors
- Approval by Chancellor
- Approval by ECU BOT Audit Committee
- Submit to UNC SO
- Submit to NC Council of Internal Auditing

Annual Audit Planning Process – Result

- A work plan/list of priorities for the IA team
- Includes hours for unplanned consultations and investigative audits – based on historical trends
- Flexible; can and will change as new priorities emerge
- Changes will be brought to the Chancellor and BOT/Audit Committee for approval

Annual Audit Planning – Next Steps

- Chancellor approved in April 2023
- BOT/Audit Committee approval sought
- Submit to required external agencies
- CAO will keep Chancellor and BOT/Audit Committee apprised of progress and desired changes throughout the year

East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2024

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
Integrated/Internal Controls/Operational/Performance Audits:						
School of Dental Medicine Patient Revenue Cycle	WIP	100	0.6%	X	X	AA
Succession Planning	WIP	240	1.4%	X		ALL
NC New Teacher Support Program	WIP	300	1.8%		X	AA
School of Dental Medicine Ops and Admin (non-clinical)	OP	300	1.8%	X	X	AA
Facilities Services Inventory Controls	OP	300	1.8%	X		AF
HR Benefits Processes and Accounting	OP	300	1.8%	X	X	AF
Academic Advising	OP	300	1.8%	X	X	AA
Research-Related Systems (use, cost, effectiveness)	OP	300	1.8%	X	X	AA
Cashier's Office	OP	340	2.0%	X		AF
Student Transit	OP	340	2.0%	X		SA
Athletics Alcohol Sales	OP	300	1.8%	X		AT
Athletics Safety Assessment	OP	300	1.8%	X		AT
Healthcare Provider Compensation Model (BSOM)	OP	300	1.8%	X	X	ECUH
		3720	22.2%			
Compliance Audits:						
Effort Reporting	OP	320	1.9%	X	X	AA
		320	1.9%			
Information Technology Audits:						
School of Dental Medicine IT Controls	WIP	300	1.8%	X	X	AA
Review Progress on External IT Recommendations	WIP	140	0.8%	X		AF
Maxient System and Application Controls	OP	200	1.2%	X	X	SA
SIEM Tools and Processes (Incident Detection)	OP	300	1.8%	X		AF
		940	5.6%			
Investigative Reviews:						
Hotline Allegations Triage	OP	160	1.0%			ALL
Investigative Reviews - Details not included	OP	1500	8.9%			ALL
		1660	9.9%			
Follow-Up Reviews:						
Action Plan Tracking and Follow-Up	OP	600	3.6%			ALL
Follow-Up on Parking	OP	120	0.7%	X		AF
Follow-Up on CET IT Controls	OP	120	0.7%	X		AA
		840	5.0%			
Consultations/Management Advisory Services						
Routine and Unplanned Consultations	OP	600	3.6%			ALL
Routine Data Analytics Support for Clients	OP	400	2.4%			ALL
University Committees, Workgroups, Education, and Client Relations	OP	400	2.4%			ALL
ERM and Regulatory Compliance Committee Support	OP	200	1.2%			ALL
Student Athlete Course Clustering	OP	40	0.2%			AA
Greenphire Data Analytics Tool	OP	300	1.8%			AF
ECU Health Consultation (Various topics)	OP	100	0.6%			ECUH
Surplus Property	OP	100	0.6%			AF
		2140	12.8%			
Other/Special Projects:						
External Audits, SBI Reports, Routine Mtgs, BOT Comm	OP	1400	8.3%			ALL
Audit Software Admin and Maintenance	OP	200	1.2%			CH
Student Intern Program	OP	120	0.7%			CH
Increase Encase Forensic Capabilities	WIP	100	0.6%			CH

OP=Original Plan
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East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2024

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
IA Self-Assessment and QAIP	OP	120	0.7%			CH
Implement New Global Audit Standards	OP	200	1.2%			CH
Risk Assessment/Audit Planning 2024-2025	OP	120	0.7%			ALL
		2260	13.5%			
Total Direct/Chargeable Hours		11880	71%			
Administration		1800	10.7%			NA
Leave/Holiday		2300	13.7%			NA
Professional Development		800	4.8%			NA
Total Indirect Hours:		4900	29%			
Grand Total Hours		16780	100%			

Original Plan Approved by Chancellor Rogers on 04/11/2023

Original Plan Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on xx/xx/2023

OP=Original Plan
 WIP=Carry over from prior year
 ADD=Added since July 1
 CX=Cancelled
 PPD=Postponed

AGENDA ITEM

IV.A. Enterprise Risk Management Update Stephanie Coleman
Vice Chancellor for Administration and Finance

- Situation:** Regular update to the committee on the University’s top enterprise risks and emerging risks.
- Background:** This committee oversees ERM.
- Assessment:** Ms. Coleman will update the committee on recent events and changes that impact the risk landscape.
- Action:** This item is for information only.

**East Carolina University Enterprise Risk Management
2022-2024 Cycle Top Risks (as of March 2023)**

Risk	Advisory Team(s)	Sponsor(s)
University workforce challenges: Recruiting and retaining qualified and diverse faculty and staff, including healthcare professionals; Retaining institutional knowledge for long-term success and sustainability; Competitive compensation; Faculty and staff wellness, stress, and burnout concerns; Morale and effectiveness of the workforce. Employee flexibility and remote work are key ways to mitigate these challenges, but these opportunities present risks related to cybersecurity, tax, export controls, compliance, and accountability of University assets.	Cabinet, Human Resources	VCAF
University financial sustainability: The ability to maintain sustainable revenues from all sources (enrollment, auxiliaries, appropriations), understanding the impacts of the new funding model, and the impact of economic conditions during the period covered by this risk assessment	Cabinet, Finance	VCAF
Student crisis management, including food/housing insecurity, mental and physical health, and other urgent needs	Cabinet, Student Affairs	VCSA
Student recruitment and retention in an increasingly competitive market, magnified by reputation/perception challenges outside eastern NC	Strategic Enrollment Planning Team	Provost and All VC's
Cyber threats (from external and internal sources) to the confidentiality, integrity, and availability of data and information systems	CIO, CISO	VCAF
Significant changing regulatory compliance requirements, including healthcare, HIPAA, research, foreign influence/research security, DoD cybersecurity requirements, athletics, Title IX, personnel, pandemic relief funding, equal opportunity, and privacy	Legal Affairs, Internal Audit, Compliance Offices	Chancellor, VC Legal Affairs
Clinical Healthcare: financial sustainability, dependence on external relationships for healthcare delivery, and risks related to the ECU Health integration	BSOM Dean	Chancellor, BSOM Dean
Position vacancies in key areas resulting in weakening of internal controls	Cabinet, Internal Audit	All VCs
Maintaining campus infrastructure, including routine and deferred maintenance, and hiring of external contractors/service providers	Campus Operations	VCAF
Continuing senior leadership transitions and reorganization, consistency and stability at the top, and impact on university's reputation, culture, strategy, goals, and sharing of information across divisions and units	Cabinet	Chancellor

East Carolina University Enterprise Risk Management

2022-2024 Cycle Secondary Risks

(These were considered by the ERM Committee but are not presently considered “top risks”)

- ECU's reputation and visibility in large urban areas/competitive markets and with financial supporters (donors, legislators)
- Governance relationships and the impact on ECU's reputation, budget, and support (*in the top 10 during our previous risk cycle*)
- Sustainability of academic and student support programming and services and ability to meet student needs and parent and societal expectations, especially in the current environment (*in the top 10 during our previous risk cycle*)
- Technology backup, recovery, and continuity and coordination of priorities between IT and functional management
- Increased risk in academic integrity issues with the number of remote students and exams
- Legal liability issues specifically related to or resulting from COVID-19, including health and safety, student access, long-term accommodations, and employment matters (EEOC, ADA, etc.)
- Inability to sustain innovation and economic development due to resource constraints, impacting the engagement with and positive outcomes for eastern NC
- Business continuity planning that could be insufficient to prevent an operational failure from a disaster or other significant event(s)
- Lack of dedicated identification and monitoring of sponsored program expenditures and tracking of institutional metrics for externally funded research amplified by inadequate interfaces between the information systems used for research
- Conflicts of interest in research and patient care, which could result in loss of external funding and reputational damage
- Affiliated Entities' risk of noncompliance with operating agreements, misalignment with the university's mission, and potential for reputational damage
- Social unrest that could result in unsafe conditions, property damage, or reputational damage (could be related to students, employees, or the general public)

East Carolina University Enterprise Risk Management

Emerging Risks as of March 2023

- Inability to sustain extramural research and sponsored programs due to resource constraints, impacting faculty scholarship, discoveries and advances, faculty recruitment and retention, and student engagement.
- Responding to the changing demographics of our students. Adult learners' needs will be different than traditional college-aged students. Adult learners will not be as interested in student affairs services such as clubs, organizations, activities, etc., or perhaps athletics. The University will need to right-size these and other services to meet the needs of our different student populations.

AGENDA ITEM

IV.B. University Policy Process Update Wayne Poole
Chief Audit Officer

Situation: The committee will hear an update on recommended changes to the University Policy vetting and approval process.

Background: Earlier in this fiscal year, Internal Audit completed a consultation on the University Policy Process and made recommendations to make the process more efficient, reduce cost, and better align ECU's process with the UNC Code. The Chancellor has considered the recommendations. The Chancellor and this committee directed that work proceed. Committee Chair Smith asked for regular updates on this progress.

Assessment: Mr. Poole will update the committee on the progress to date, and next steps.

Action: This item is for information only.

AGENDA ITEM

IV.C. Regulatory Compliance Committee Update Wayne Poole
Chief Audit Officer

Situation: A new standing Regulatory Compliance Committee has been formed at the direction of Chancellor Rogers.

Background: The BOT Audit committee is responsible for oversight of University compliance-related activities. As a result of recent Internal Audit recommendations and a review of the compliance infrastructure at numerous other institutions, Chancellor Rogers directed that a new standing committee be established to ensure strong coordination and communication among the various regulatory compliance offices. Regulatory Compliance is among the University's top enterprise risks.

Assessment: The new committee's charge and membership document is included in the Board materials.

Action: This item is for information only.

East Carolina University Regulatory Compliance Committee

Purpose and Responsibilities

The Regulatory Compliance Committee is the forum through which the University's various compliance offices share information, expertise, tools, and techniques related to significant legal and regulatory compliance requirements. The Committee is responsible for communicating significant compliance risks or gaps in coverage per applicable policy or law to University senior management and/or the ECU Board of Trustees.

Authority

The offices listed on this charter are recognized as the University's experts in the various compliance roles they fulfill. They have the authority to provide compliance-related advice and recommendations across the University, no matter what division or office they are organizationally housed within.

Membership

The standing membership consists of administrators with assigned responsibilities related to significant organizational compliance requirements. Other personnel/offices not listed below may participate in the committee's work on an as-needed basis based on the University's wide-ranging compliance needs.

The following offices are represented on the committee:

- Office of Institutional Integrity (OII) (includes Healthcare compliance)
- Athletics Compliance
- Office of Research Integrity and Compliance (ORIC)
- Institutional Review Board (IRB)
- Compliance Monitoring and Strategic Initiatives (REDE/CMSI)
- Title IX Compliance
- Financial Services
- Human Resources
- Information Security Office
- Academic Affairs (FERPA and Financial Aid Compliance)
- Americans with Disability Act (ADA) Compliance
- Office of University Counsel
- Office of Internal Audit and Management Advisory Services

Terms of Office

Members serve indefinite terms of appointment. The membership roster will be reviewed at least annually and updated as the needs of the University dictate.

Committee Reports

The Committee reports significant compliance risks, gaps, and recommendations to University senior leadership through the Vice Chancellor for Legal Affairs and General Counsel. The Committee reports to the Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee through the Chief Audit Officer.

Meeting Times

Meetings are held as needed, typically the first Wednesday of each month. The date and time may change to facilitate the widest participation possible.

Approved by Chancellor Philip Rogers, March 13, 2023



AGENDA ITEM

IV.D. Recent Internal Audits..... Wayne Poole
Chief Audit Officer

- Situation:** The committee receives a briefing at each meeting on selected internal audit engagements that have been closed.
- Background:** Committee Chair Smith selected the engagements to be discussed at this meeting.
- Assessment:** Mr. Poole will present background and results of the selected engagements.
- Action:** This item is for information only.



AGENDA ITEM

V. Closed Session..... Wayne Poole
Chief Audit Officer

- Situation:** The committee will need to discuss certain ongoing or completed audit issues that are not a matter of public record due to their content.
- Background:** This committee is responsible for receiving reports of all internal and external audits.
- Assessment:** The committee will receive a briefing on the relevant issues.
- Action:** The closed session business is for information only.



AGENDA ITEM

II. Other Wayne Poole, Chief Audit Officer

Situation: Other items to be brought to the committee if applicable.

Background: N/A

Assessment: Other items to be brought to the committee if applicable.

Action: This item is for information only.