**AGENDA**
**Audit, Risk Management, Compliance, and Ethics Committee**
**November 21, 2024**

I.  Approval of Minutes – September 26, 2024

II.  Review of Operational Metrics

III.  Action Items – None

IV.  Informational Items
   A. Enterprise Risk Management Update (Mr. Chris Rowland)
   B. Athletics Compliance Update (Ms. Alex Keddie)
   C. Regulatory Compliance Committee Update (Mr. Wayne Poole)
   D. External Audit Update (Mr. Wayne Poole)
   E. 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**
**September 26, 2024 – 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 September 26, 2024.

Committee members present: Vince Smith (Chair), Vanessa Workman, Jeff Roberts, Tom Furr, and Anderson Ward.

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Trustee 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 report an actual or perceived conflict.  None were reported.

Mr. Smith asked for the approval of the minutes of the April 11, 2024 committee meeting minutes.

**Action Item**:  The minutes of the most recent committee meeting were approved with no changes.

**Operational Metrics Review**

The committee reviewed the operational metrics related to Internal Audit and Compliance, for the 2024 fiscal year, and the 2025 fiscal year to date through August 2024.

**Action Items**

Chief Audit Officer Wayne Poole presented two proposed changes to the fiscal year 2025 annual audit plan.  **Action**:  Trustee Roberts made a motion to approve the plan as presented.  The motion was seconded by Trustee Ward and approved unanimously.

**Informational Items**

**Enterprise Risk Management – Mr. Chris Rowland**
Mr. Rowland briefed the committee on some of the steps the University is taking to mitigate two top risks – workforce challenges and financial stability.  He specifically commented on the new Well-Being and Success unit that will assist in addressing workforce challenges, and the campus-wide work that is ongoing related to financial stability.  Mr. Rowland also shared recent topics that the ERM committee has received updates on.

**Policy Manual Update – Mr. Wayne Poole**
Mr. Poole updated the committee on the progress towards moving Board-approved directives into the *University Policy Manual*, as directed by this Board earlier this year.  Mr. Poole reported that several policies have been updated and moved, and others are in progress, consistent with the Board's request and with the UNC Policy Manual.  Mr. Poole briefed the committee that the new policy vetting process is being followed and confirmed that it allows for an open comment period to allow all members of the campus community to opine on new or revised policies and regulations.

**Internal Audit Reporting Requirements – Mr. Wayne Poole**
Mr. Poole briefed the committee on the Internal Audit annual report for fiscal year 2024 and the Internal Audit strategic plan.  Mr. Poole also briefed the committee on several other annual requirements, including the audit-related certifications for the UNC System Office and the annual Assessment of Internal Audit that has been affirmed by himself and the Chancellor and submitted to the North Carolina Council of Internal Auditing.

**Recent Internal Audits – Mr. Wayne Poole**
Mr. Poole advised that since our last meeting, Internal Audit has closed 16 engagements.  He briefed the committee on two of the audits, related to IT Controls in the College of Engineering and Technology, and ECU Transit.

**Other Business**

There was no other business to discuss, and the committee meeting was adjourned at 1:45 PM.

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

**ECU** | **BOARD OF TRUSTEES**

## AGENDA ITEM

II.    Operational Metrics ....................................................................................... Wayne Poole, Chief Audit Officer

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

**Background:**       Each committee of the Board receives regular updates on metrics pertaining to their area of oversight.  This committee receives metrics related to audit and compliance activities.

**Assessment:**      Metrics for FY 2025 to date are generally on track.

**Action:**              This item is for information only.

**CEO Tracking Sheet**

**Fiscal Year - 2025**

**Audit, Risk Management, Compliance & Ethics Committee**

| KPI | Measurement | Prior Year | Target | Variance | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Audit Plan Completion (Internal Audit) | Percent of projects on annual plan that are completed | 92.0% | 80% | Plan | 6.6% | 6.6% | 6.6% | 6.6% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 80.0% |
| | | | | Actual | 7.2% | 7.4% | 9.0% | 9.0% | | | | | | | | | 32.6% |
| | | | | + / - | 0.6% | 0.8% | 2.4% | 2.4% | | | | | | | | | |
| | | | | YTD +/- | 0.6% | 1.4% | 3.8% | 6.2% | | | | | | | | | |
| Auditor Productivity (Internal Audit) | Direct Audit & Consult hrs vs. Total hours | 76.3% | 75% | Plan | 75.0% | 75.0% | 75.0% | 75.0% | 75.0% | 69.0% | 76.0% | 76.0% | 76.0% | 76.0% | 76.0% | 76.0% | 75.0% |
| | | | | Actual | 72.6% | 77.4% | 79.7% | 74.5% | | | | | | | | | 76.0% |
| | | | | + / - | -2.4% | 2.4% | 4.7% | -0.5% | | | | | | | | | |
| | | | | YTD +/- | -2.4% | -0.1% | 1.5% | 1.0% | | | | | | | | | |
| Management Corrective Actions Completion Rate (Internal Audit) | Percent of recommendations resolved when IA follows up | 96.6% | 95% | Plan | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% |
| | | | | Actual | 100.00% | 100.00% | 83.30% | 100.00% | | | | | | | | | 94.10% |
| | | | | + / - | 5.00% | 5.00% | -6.70% | 5.00% | | | | | | | | | |
| | | | | YTD % | 5.00% | 5.00% | -2.70% | -0.90% | | | | | | | | | |
| Number of Rules Education Sessions (Athletics Compliance) | Number of sessions spent educating athletes, staff & others | 343 | 300 | Plan | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 300 |
| | | | | Actual | 16 | 34 | 30 | 25 | | | | | | | | | 105 |
| | | | | + / - | -9 | 9 | 5 | - | | | | | | | | | |
| | | | | YTD +/- | -9 | 0 | 5 | 5 | | | | | | | | | |
| Number of NIL Education and Consultation Sessions (Athletics Compliance) | Sessions spent educating athletes, staff & others (NIL-specific) | 86 | 48 | Plan | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| | | | | Actual | 8 | 10 | 10 | 8 | | | | | | | | | 36 |
| | | | | + / - | 4 | 6 | 6 | 4 | | | | | | | | | |
| | | | | YTD +/- | 4 | 10 | 16 | 20 | | | | | | | | | |
| Number of Education Sessions (Healthcare Compliance) | Number of sessions spent educating providers and staff | 776 | 756 | Plan | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 756 |
| | | | | Actual | 62 | 65 | 71 | 65 | | | | | | | | | 263 |
| | | | | + / - | -1 | 2 | 8 | 2 | | | | | | | | | |
| | | | | YTD +/- | -1 | 1 | 9 | 11 | | | | | | | | | |
| Number of Proactive Provider Documentation Reviews (Healthcare Compliance) | Number of providers whose doc. accuracy was reviewed | 298 | 276 | Plan | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 276 |
| | | | | Actual | 25 | 25 | 25 | 25 | | | | | | | | | 100 |
| | | | | + / - | 2 | 2 | 2 | 2 | | | | | | | | | |
| | | | | YTD +/- | 2 | 4 | 6 | 8 | | | | | | | | | |
| Pass Rate Results of Healthcare Provider Documentation Reviews (Healthcare Compliance) | Percent of reviewed providers receiving a passing score | 98.3% | 90% | Plan | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% | 90.0% |
| | | | | Actual | 100.0% | 95.0% | 100.0% | 100.0% | | | | | | | | | 98.8% |
| | | | | + / - | 10.0% | 5.0% | 10.0% | 10.0% | | | | | | | | | |
| | | | | YTD +/- | 10.0% | 7.5% | 8.3% | 8.8% | | | | | | | | | |
| Number of Operational Billing Compliance Reviews (Healthcare Compliance) | Number of audits of clinic accuracy for copays, ABN doc, place of service | 0 New | 50 | Plan | 0 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| | | | | Actual | 0 | 0 | 5 | 5 | | | | | | | | | 10 |
| | | | | + / - | | | 0 | 0 | | | | | | | | | |
| | | | | YTD +/- | | | 0 | 0 | | | | | | | | | |
| Number of Group Education Sessions (Human Subjects Research/IRB) | Number of sessions spent educating groups of researchers | 41 | 24 | Plan | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| | | | | Actual | 1 | 4 | 6 | 4 | | | | | | | | | 15 |
| | | | | + / - | -1 | 2 | 4 | 2 | | | | | | | | | |
| | | | | YTD +/- | -1 | 1 | 5 | 7 | | | | | | | | | |
| Number of Compliance Monitoring Reviews (Human Subjects Research/REDE Compliance Monitoring Office) | Number of human subjects studies reviewed for compliance | 40 | 36 | Plan | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| | | | | Actual | 2 | 3 | 0 | 8 | | | | | | | | | 13 |
| | | | | + / - | -1 | 0 | -3 | 5 | | | | | | | | | |
| | | | | YTD +/- | -1 | -1 | -4 | 1 | | | | | | | | | |
| Employee COI Disclosure Rate (Research Compliance) | Percent of employees who submitted req'd disclosure | 99.87% | 100% | Plan | | | | | | | | | | 90.0% | 95.0% | 100.0% | 100.0% |
| | | | | Actual | | | | | | | | | | | | | 0.00% |
| | | | | + / - | | | | | | | | | | | | | |
| | | | | YTD +/- | | | | | | | | | | | | | |

# AGENDA ITEM

III    Action Items ...................................................................................................................... Wayne Poole
Chief Audit Officer

**Situation:**    The University's annual audit plan and internal audit charter, and any significant changes to them, must be approved by this committee.

**Background:**    The committee has approved changes to the charter and the audit plan at its two most recent meetings.

**Assessment:**    There are no changes or action items for the committee today.

**Action:**    This item is for information only.

# AGENDA ITEM

IV.A.  Enterprise Risk Management (ERM) Update ........................................................................... Chris Rowland
Associate 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.  The ERM function is owned by University senior management and is tightly integrated with Internal Audit, which develops and executes the annual risk-based audit plan. |
| **Assessment:** | Mr. Rowland will update the committee on the current risk matrix, any recent events and changes that impact the risk landscape, and/or activities and updates from the University's ERM Committee. |
| **Action:** | This item is for information only. |

# East Carolina University Enterprise Risk Management
## 2024-2026 Cycle Top Risks (as of May 2024)

| 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; Maintaining strong internal controls and mitigating key personnel vacancies; Faculty and staff wellness, stress, and burnout concerns; Morale and workforce effectiveness. 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 | All VCs |
| **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 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 |
| **Student crisis management**, including basic necessities, mental and physical health, and other urgent needs | Cabinet, Student Affairs | VCSA |
| **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, 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 |
| **Maintaining campus infrastructure,** including routine and deferred maintenance, and hiring of external contractors/service providers | Campus Operations | VCAF |
| **Protecting ECU's reputation and visibility** from negative publicity, lack of differentiation in the market, or failure to effectively communicate its strengths and achievements | Cabinet | Chancellor |
| **Social unrest,** such as protests, demonstrations, or riots, due to various factors, including political tensions, social injustice issues, or campus-specific grievances. These events have the potential to create unsafe conditions for individuals on campus, disrupt academic activities, and result in property damage or loss | Cabinet | Chancellor |

# East Carolina University Enterprise Risk Management
## 2024-2026 Cycle Secondary Risks

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

- 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
- 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, including health and safety, student access, 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
- 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.
- Artificial intelligence – the rising availability and use of which presents opportunities in higher education, but also increases risks related to academic integrity, research, data privacy and security, and student educational outcomes.
- The collegiate athletics landscape – NIL, employer status, amateurism model, revenue model, etc.

# East Carolina University Enterprise Risk Management
## Emerging Risks

- 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.
- New UNC System DEI policy and the elimination of DEI-related positions and associated state funding.

## AGENDA ITEM

IV.B.  Athletics Compliance Update.................................................................................................. Alex Keddie
Senior Associate AD for Compliance

**Situation:**   This committee oversees all compliance functions of the University.  In her role, Ms. Keddie has a reporting relationship to this committee as well as the Chancellor and Director of Athletics.

**Background:**   Intercollegiate athletics is a rapidly evolving industry, with changes in NCAA regulations, business models, and other aspects occurring almost daily.

**Assessment:**   Ms. Keddie will update the committee on the recent changes impacting ECU's compliance efforts, industry hot topics, and ECU's efforts to remain engaged, compliant, and agile.

**Action:**   This item is for information only.

# Transfer Landscape
# and
# Football Recruiting Timeline

Board of Trustees

November 2024

# NCAA Transfer Landscape & History

- **April 2021:** NCAA Division I Uniform One-Time Transfer Exception Adopted; Effective for all transfers in 2021-2022

- **September 2022:** Transfer Portal Windows go in effect for all D1 student-athletes, which were recommended by the Transformation Committee.

- **December 2023:** The northern district court of West Virginia has issued a temporary restraining order (TRO) against the NCAA regarding transfer exception rules.

- **April 2024: Unlimited Transfer Adopted with an effective date of August 1, 2024**

# Overall Football Transfer Stats

- In the 2019 Football season, **just 6.4% of FBS rosters were made up of transfers**, according to data from Sport Source Analytics. **That number grew to 20.5% of rosters in 2023.**

- The position group that has been impacted by the transfer portal has been at quarterback with 56 FBS teams having a transfer quarterback account for 75% or more of the team's passing yards during the 2023 season.

- **In 2023-2024, <u>4,577</u> D1 FBS & FCS Scholarship Football student-athletes (SAs) entered the portal.**
  - **3,254 Matriculated Transfers**

- **2019-20 Total FBS & FCS Scholarship SAs Entered: <u>1,702</u>**

# Transfer Landscape & Process at ECU

- **Transfer Landscape at ECU & Process**
  - **Transfer Window Dates Start the Process (Reference Handout)**

- **ECU Transfer Process & Policy & Timeline**

| Coach Recruits Transfer in Portal & Sends Unofficial Transcript(s) to Compliance | Compliance Reviews Eligibility & Sends EVAL REQUEST to ECU Admissions & Registrar | Admissions Completes Course Articulation | Registrar Reviews & Creates Transfer Eval based on Major | Compliance Reviews & Confirms Eligibility for the Coach | Academics Reviews for Graduation Timeline & Course Sequencing / Scheduling |
|---|---|---|---|---|---|

- **Transfer Certification Accountability Involves All Parties**
  - **Compliance, Registrar, Academics, Admissions, & Coaching Staff**

# 2024 FOOTBALL RECRUITING TIMELINE

| | |
|---|---|
| **Freshmen / 2-4 Transfer Early Signing Period** | **Wednesday, Dec. 4th – Friday, Dec. 6th** |
| **Fall 2024 Transfer Window** | **Monday, Dec. 9th – Saturday, Dec. 28th** <br> *Transfers active in the transfer portal may sign at any time.* |
| **ECU Spring 2025 First Week of Classes** | **Monday, Jan. 13th – Friday, Jan. 17th** |

# 2024 -25 FOOTBALL RECRUITING CALENDAR

- **Nov. 1 – Dec. 1 – Evaluation Period - On-Campus Recruiting & Evals Only**
- **Dec. 2 – 8, 2024 – Dead Period – No On/Off-Campus Recruiting**
- **Dec. 9 – 22, 2024 – Quiet Period – On-Campus Visits May Occur**
- **Dec. 23 – Jan. 5, 2025 – Dead Period – No On/Off-Campus Recruiting**
- **Jan. 1 – 5, 2025 – Quiet Period for two- and four-year college transfer PSAs who intend to enroll midyear (spring 2025).**
- Jan. 6 – 11, 2025 – Contact Period – On & Off-Campus Contacts
- **Jan. 12, 2025 – Quiet Period**
- **Jan. 13-15, 2025 – Dead Period – AFCA Convention**
- Jan. 16 – Feb. 1, 2025 – Winter Contact Period

# FIGURE 13-1

## Notification of Transfer Windows

| Season | Sport | First Day | Final Day |
|---|---|---|---|
| Fall | Cross Country | Saturday, November 23, 2024 | Sunday, December 22, 2024 |
| Fall | Field Hockey | Sunday, November 17, 2024 | Monday, December 16, 2024 |
| Fall | Football (FCS) | Monday, December 9, 2024 | Saturday, December 28, 2024* |
| Fall | Football (FBS) | Monday, December 9, 2024 | Saturday, December 28, 2024* |
| Fall | Men's Soccer | Monday, November 25, 2024 | Tuesday, December 24, 2024 |
| Fall | Women's Soccer | Monday, November 18, 2024 | Tuesday, December 17, 2024 |
| Fall | Women's Volleyball | Sunday, December 8, 2024 | Monday, January 6, 2025 |
| Fall | Men's Water Polo | Sunday, December 1, 2024 | Monday, December 30, 2024 |
| Spring Window | Football | Wednesday, April 16, 2025 | Friday, April 25, 2025 |
| | All Other Fall Sports | Thursday, May 1, 2025 | Thursday, May 15, 2025 |
| Winter | Men's Basketball | Monday, March 24, 2025 | Tuesday, April 22, 2025 |
| Winter | Women's Basketball | Tuesday, March 25, 2025 | Wednesday, April 23, 2025 |
| Winter | Women's Bowling | Wednesday, April 2, 2025 | Friday, May 16, 2025 |
| Winter | Fencing | Tuesday, March 18, 2025 | Thursday, May 1, 2025 |
| Winter | Men's Gymnastics | Tuesday, April 15, 2025 | Thursday, May 29, 2025 |
| Winter | Women's Gymnastics | Monday, March 31, 2025 | Wednesday, May 14, 2025 |
| Winter | Men's Ice Hockey | Sunday, March 30, 2025 | Tuesday, May 13, 2025 |
| Winter | Women's Ice Hockey | Sunday, March 16, 2025 | Tuesday, April 29, 2025 |
| Winter | Rifle | Monday, February 24, 2025 | Wednesday, April 9, 2025 |
| Winter | Skiing | Tuesday, March 4, 2025 | Thursday, April 17, 2025 |
| Winter | Men's Swimming and Diving | Wednesday, March 19, 2025 | Friday, May 2, 2025 |
| Winter | Women's Swimming and Diving | Wednesday, March 12, 2025 | Friday, April 25, 2025 |
| Winter | Indoor Track and Field | Tuesday, March 11, 2025 | Thursday, April 24, 2025 |
| Winter | Men's Wrestling | Wednesday, March 19, 2025 | Friday, May 2, 2025 |
| Fall Window | All Spring Sports | Sunday, December 1, 2024 | Sunday, December 15, 2024 |
| Spring | Baseball | Monday, June 2, 2025 | Tuesday, July 1, 2025 |
| Spring | Women's Beach Volleyball | Sunday, May 4, 2025 | Monday, June 2, 2025 |
| Spring | Men's Golf | Wednesday, May 7, 2025 | Thursday, June 5, 2025 |
| Spring | Women's Golf | Wednesday, April 30, 2025 | Thursday, May 29, 2025 |
| Spring | Lacrosse | Sunday, May 11, 2025 | Monday, June 9, 2025 |
| Spring | Women's Rowing | Tuesday, May 27, 2025 | Wednesday, June 25, 2025 |
| Spring | Softball | Sunday, May 18, 2025 | Monday, June 16, 2025 |
| Spring | Tennis | Monday, May 5, 2025 | Tuesday, June 3, 2025 |
| Spring | Outdoor Track and Field | Thursday, May 29 2025 | Friday, June 27, 2025 |
| Spring | Men's Volleyball | Sunday, April 27, 2025 | Monday, May 26, 2025 |
| Spring | Women's Water Polo | Monday, May 5, 2025 | Tuesday, June 3, 2025 |

*Student-athletes who are members of teams that participate in a postseason contest (bowl game, NCAA Division I Football Championship, College Football Playoff, etc.) may also provide written notification of transfer during a five consecutive-day period beginning the day after their team's final postseason contest.

## AGENDA ITEM

IV.C.  Regulatory Compliance Committee Update  ........................................... Wayne Poole, Chief Audit Officer
Meagan Kiser, Interim General Counsel
and VC for Legal Affairs


**Situation:** This committee oversees the University's compliance functions, which are decentralized and coordinated through a standing administrative committee of University compliance, legal, and audit professionals.

**Background:** The Chancellor directed the establishment of a standing Regulatory Compliance Committee, led by General Counsel and the Chief Audit Officer, to ensure that the disparate compliance functions stay closely aligned, communicate regularly, assess gaps, and mitigate the risk of non-compliance with key regulatory and legal requirements.

**Assessment:** Mr. Poole and Ms. Kiser will update the Board on the recent work of the Regulatory Compliance Committee, key accomplishments, and future considerations.

**Action:** This item is for information only.

# Regulatory Compliance Committee

## Update for BOT Audit, Risk, Compliance, and Ethics Committee
## November 2024

Wayne Poole – Chief Audit Officer

Meagan Kiser – Interim General Counsel and Vice Chancellor for Legal Affairs

# Background

- Top enterprise risk

- Decentralized compliance structure

- August 2022 – workgroup established to identify mitigation approaches

- March 2023 – Chancellor established and charged a new Administrative Committee

- Ongoing – reports and feedback to leadership

# Committee Details

Forum through which the University's various compliance offices share information, expertise, tools, and techniques related to significant legal and regulatory compliance requirements.

Responsible for communicating significant compliance risks or gaps in coverage to University senior management and/or the ECU Board of Trustees.

# Committee Details

- Office of Institutional Integrity (OII) (includes Healthcare compliance)
- Athletics Compliance
- Office of Research Integrity and Compliance (ORIC)
- Institutional Review Board (IRB)
- Compliance Monitoring (REDE)
- Title IX Compliance
- Financial Services
- POSO (formerly 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

*Others as needed for specific topics*

# Key Accomplishments and Progress

- New website https://compliance.ecu.edu
- Regulatory Compliance Inventory matrix
  - Federal, State and UNC requirements
  - Sub-groups for specific areas and opportunities
- Privacy Incident Response Process
- Investigative practices
- Regular meetings and communications
- Monitoring new or changing requirements

# On the radar


RISK

- UNC Policy Manual Revisions
- Antidiscrimination – Title IV, Title VI, Title VII, Title IX, ADA, and other related laws and regulations
- Privacy – Legal and Regulatory Complexity, evolving risks to consider such as AI and cloud
- Changes in Collegiate Athletics
- Conflicts of Interest and Commitment
- Workforce Challenges

# Future State/Needs?

- Highly competent professionals
- Building bench depth
- Creative ideas/resourcing
  - Sharing people, expertise, tools
  - Flexibility and synergy
- Industry trends

SUCCESS ▶
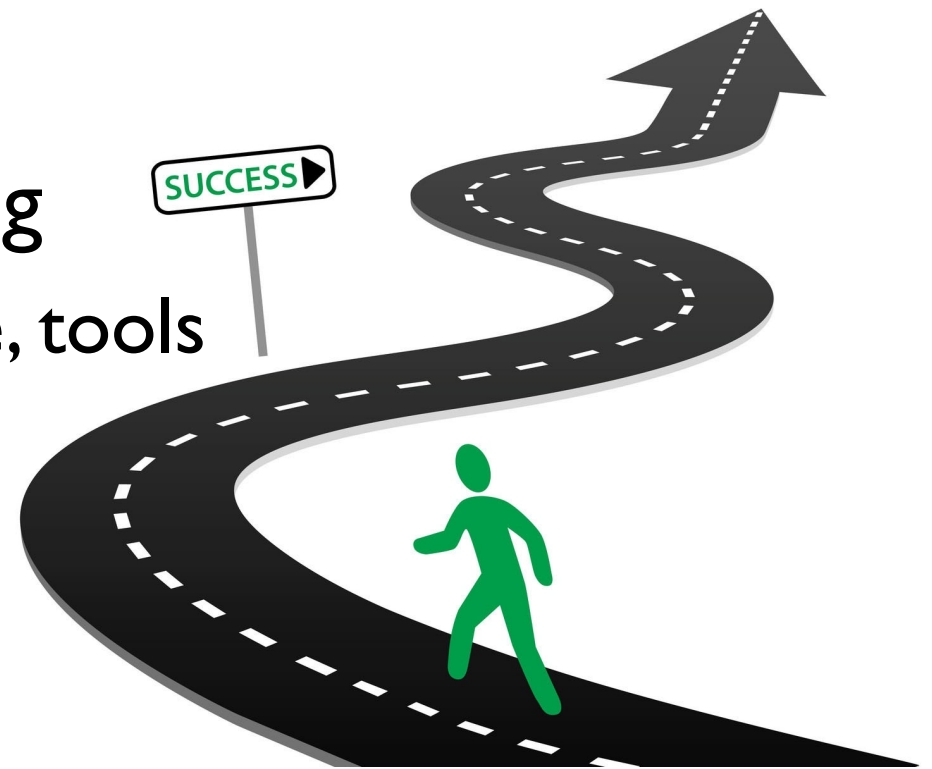
## AGENDA ITEM

IV.D.  Update on External Audits ......................................................................................................Wayne Poole
Chief Audit Officer


**Situation:**          The committee receives external auditor reports related to the University and its affiliated entities.

**Background:**          The annual financial statement audits for the University and our affiliated entities are underway and nearing completion in the late fall.

**Assessment:**          Mr. Poole will provide an update on the status of the external audits.

**Action:**          This item is for information only.

# AGENDA ITEM

IV.E.  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 and Vice Chair Workman selected the engagements to be discussed at this meeting.

**Assessment:**      Mr. Poole will present background and results of the selected engagements.  Members of University management will also be present to answer questions about the status of resolving any audit recommendations.

**Action:**      This item is for information only.

## AGENDA ITEM

V.     Closed Session ................................................................................................................ Vince Smith
Committee Chair

**Situation:**            This committee receives updates on specific audits, compliance, and other related topics that are not a matter of public record in accordance with applicable North Carolina General Statutes.

**Background:**            The committee does need to receive updates on some non-public matters at this meeting.

**Assessment:**            The committee will receive updates on the relevant issues from University administrators.

**Action:**            This item is for discussion only.

# AGENDA ITEM

VI.     Other Business ............................................................................................................. Vince Smith
Committee Chair


**Situation:**          This agenda item is for any other business deemed necessary by the committee.

**Background:**        This committee members will suggest any other items needing discussion.

**Assessment:**        The committee will discuss the relevant issues.

**Action:**            This item is for discussion only.