

**APPROVED BY COMMITTEE – 06-14-18**

**OLD DOMINION UNIVERSITY  
BOARD OF VISITORS  
AUDIT COMMITTEE  
April 26, 2018**

**MINUTES**

The Audit Committee of the Board of Visitors of Old Dominion University met on Thursday, April 26, 2018, at 8:00 a.m. in Committee Room A of the Broderick Dining Commons on the Norfolk campus. Present from the Board were:

R. Bruce Bradley, Vice Chair  
Jerri F. Dickeski  
Donna L. Scassera  
Robert M. Tata

Absent from the Board were:

Ross Mugler, Chair  
Carlton Bennett (*ex-officio*)  
Lisa Smith (*ex-officio*)

Others present were:

John R. Broderick  
Leigh Comsudis  
Gregory DuBois  
ReNee Dunman  
Morris Foster  
Donna Meeks  
Rusty Waterfield  
Jay Wright

Mr. Bradley called the meeting to order at 8:02 a.m.

- I. **Approval of Minutes** – Ms. Dickeski moved to approve the minutes of the December 7, 2017 meeting. Mr. Tata seconded the motion and the minutes were approved by all members present and voting. (*Dickeski, Scassera, Tata*)

**II. Red Flag Report** – Vice President Gregory DuBois briefed the Committee on the University’s efforts to identify and react to Red Flags as required by University Policy #3001 - Identity Theft Protection Program, and Board Policy #1601 – Identity Theft Protection. This talks about credit card identity theft and the Office of Finance said that no risks were determined so this can continue as usual.

**III. Report from the Internal Audit Director** – Ms. Amanda Skaggs, the University’s Chief Audit Executive, reported on the current and completed projects.

- A. Projects in Progress:
- General Accounting
  - College of Education (Child Development IT)
  - Procurement Services
  - Card Center Information Technology
  - Office of the University Registrar
  - College of Health Sciences
  - Department of Human Resources
  - Special Projects/Consulting Engagements
  - Annual Risk Assessment Process
- B. Completed Audits:
- Institutional Equity and Diversity
  - Research Center Bioelectrics
  - NCAA Compliance Eligibility

Ms. Diceski asked if there is a hotline. Ms. Skaggs responded that there is a State-wide hotline and if the calls or emails are not about the Audit Office or the President’s Office, her office handles those complaints, in addition to handling the complaints that go directly to her office. If the complaints come from the State hotline, the auditors have to investigate and submit a report within 60 days to the State.

Vice President DuBois added that professional development is a requirement for the internal auditors, and they must do 40 hours of professional development a year for the CPA’s. All staff regardless of certification status are provided a minimum of 40 hours of professional development. Ms. Skaggs noted that the auditors belong to the College and University Auditors of Virginia and they are going to this year’s conference at James Madison University, which will give them 20 of the 40 hours of professional development for this year.

Ms. Skaggs then spoke about the Institutional Equity and Diversity audit, in regards to Title IX compliance. The review focused on Title IX compliance and associated process; department involvement in the hiring process, salary equity review process, management of IT resources and record management, expenses, and budget monitoring.

Mr. Tata also asked if there is something that people need to do to obtain the training. Ms. Skaggs referred this question to Ms. ReNee Dunman, Assistant Vice President for Equity and Diversity. Ms. Dunman responded that there is student training that goes through Student Engagement and Enrollment Services. They have touch points for orientation for the freshmen students and that training is refreshed the second year. Preview and Orientation, as well as in Housing, include this training to ensure that all new students to the University have the required training.

President Broderick added that transfer students also attend Preview where the training is provided as well. He added that a concerted effort has also been done on the faculty side to ensure training for them.

Ms. Dunman added that faculty have an 89% completion rate of the on-line module. To ensure they take the training, they receive notifications with the link and several reminders. Faculty members have six weeks to complete the training.

Ms. Skaggs then went into detail regarding the eight (8) reportable issues noted: a couple of missing elements from the student training module related to Title IX, updates to the University's Discrimination Policy, the need to enhance distribution of the non-discrimination statement. Also, contract updates and risk assessment needed for the department hosted technology solution, enhancements needed for the purchase card documentation, records management process needing to be established, position descriptions needing to be updated and a need for a formal conflict of interest policy and procedures.

Regarding the department's purchase card record, they had a 25% error rate for the purchase card, which mainly pertains to catering requests for events. She added that the department has four employees and only one person has a purchase card. They found that the reconciliation was not complete and documentation for meals purchased was a concern, but all else looked good.

Also, the department did not submit the records destruction documents for over two years. It is important that they identify a records coordinator and also maintain and destroy their records properly. In addition, they also need to also work with the University Records Management to dispose of documents properly.

Mr. Tata asked if the point of this department to ensure that minorities and women are treated fairly at this University. Ms. Skaggs responded that is part of their responsibility to ensure the hiring process is done properly. They are also responsible for investigating claims of sexual misconduct.

Mr. Tata asked if pay equity is a component of it also? Ms. Skaggs said that salary equity is also done and the University has some cases of salary inequity, but very few and when they come up, they are addressed.

Ms. Skaggs then spoke about Bioelectrics. There were six reportable issues. The first relates to the lack of financial account monitoring. Two of their accounts have negative balances, and the department had an instance of a separated employee that was overpaid for 14 pay periods.

President Broderick added that this situation also included an immediate change in leadership in that department.

Other reportable items included non-compliance with small purchase documentation requirements, need to adhere to asset policies and procedures, need to develop emergency management plans, need to adhere to travel procedures, and a lack of compliance with Human Resources-related policies.

Ms. Skaggs then discussed that one employee went over a year without an evaluation (which was due in October). An evaluation was submitted the following January. Then, the following October another evaluation was not done, but the employee separated from the University in December of that year.

The next topic was NCAA Compliance. Vice President DuBois informed the Committee that Athletic Director Wood Selig was not able to attend this meeting, but the Vice President hopes that he can answer any questions that may arise.

Mr. Bradley asked about the auditors having to read 400 pages of NCAA By-Laws. Ms. Skaggs said they research all of the compliance requirements pertaining to the established audit scope. This year's focus was on eligibility.

The NCAA By-Law requires approval by the President for the Eligibility Certification Policy and Procedures. Evidence of this was not available. A President can either sign the eligibility document or he/she can formally delegate the authority. President Broderick plans to delegate the Athletic Director for this, who will formally sign off on this policy and procedure.

Ms. Skaggs then briefed the Committee on the need to establish a formal records management program within the department and specifically include exit interview survey records. Then opportunities to strengthen existing practices were discussed as it relates to certification of eligibility reports, exit interview survey, and reporting violations.

Mr. Bradley asked if the NCAA comes to campus to review compliance. Ms. Skaggs responded that they can come, but they normally designate someone from the conference to come for the review

Next on the agenda were discussions for Closed Session.

The Committee went into Closed Session to discuss current investigations. Ms. Dickeski read the motion for the Committee to go into Closed Session at 8:51 a.m.

At 8:55 a.m., the Committee reconvened in Open Session with Mr. Bradley reading the certification and the meeting was adjourned.

There being no further business, the meeting was adjourned.