Minutes were approved at the September 3-4, 2026 Quarterly Meeting

BOARD OF REGENTS and its
AUDIT, COMPLIANCE AND TITLE IX COMMITTEE
NEVADA SYSTEM OF HIGHER EDUCATION

System Administration, Las Vegas
4300 South Maryland Parkway, Board Room
Thursday, June 4, 2026

Video Conference Connection from the Meeting Site to:
System Administration, Reno
2601 Enterprise Road, Conference Room
and
Great Basin College, Elko
1500 College Parkway, Berg Hall Conference Room

Members Present:	Mrs. Susan Brager, Chair Mrs. Carol Del Carlo, Vice Chair Mr. Aaron Bautista Mr. Patrick J. Boylan Mr. Pete Goicoechea
Other Regents Present:	Mr. Joseph C. Arrascada Mrs. Amy J. Carvalho Mr. Carlos D. Fernandez
Others Present:	Mr. Matt McNair, Chancellor Ms. Keri D. Nikolajewski, Chief of Staff to the Board of Regents Mr. Brody Leiser, Vice Chancellor of Budget & Finance/Chief Financial Officer Mr. Jason Frierson, Vice Chancellor of Government Relations Mr. Chris Nielsen, Special Counsel to the Board of Regents Dr. Stacy S. Klippenstein, President, CSN Dr. Amber Donnelli, President, GBC Dr. Amber Lopez Lasater, Acting President, NSU Dr. Chris Heavey, Interim President, UNLV

Faculty senate chair in attendance: El Hachemi Bouali, NSU. Student body president in attendance: Kelechi Odunze, UNLV-CSUN.

Chair Susan Brager called the meeting to order at 10:34 a.m. with all members present.

1. <u>Information Only-Public Comment</u> – Robert Diaz, representing Sheet Metal Workers Local 88, expressed interest in agenda item 2c and learning more about NSHE's processes.

2. Approved-Consent Items – The Committee recommended approval of the consent items.

   2a. Approved-Minutes – The Committee recommended approval of the February 26, 2026, meeting minutes *(Ref. AC-2a on file in the Board Office)*.

   2b. Approved-Follow-Up: Intercollegiate Athletics, UNLV – The Committee recommended approval of the follow-up responses to the audit report of the UNLV Intercollegiate Athletics for the period of July 1, 2023, through March 31, 2025 *(Ref. AC-2b on file in the Board Office)*.

   2c. Approved-Follow-Up: Facilities Contract, NSU – The Committee recommended approval of the follow-up responses to the audit report of the NSU Facilities Contract for the period of July 1, 2022, through March 31, 2025 *(Ref. AC-2c on file in the Board Office)*.

Vice Chair Del Carlo moved approval of the consent items. Regent Bautista seconded. Motion carried.

3. Approved-Change in Leadership, TMCC – The Committee recommended approval of the report and institutional response to the TMCC Change in Leadership audit for the period of July 1, 2023, through June 30, 2025 *(Ref. AC-3 on file in the Board Office)*.

Chief Internal Auditor Lauren Tripp explained that whenever there is a change in an institutional president or chancellor, an exit audit (or change of leadership audit) is typically conducted within the new leader's first year. The audit provides a review of selected areas to ensure operations and internal controls are functioning as intended and to identify any areas that may need additional attention. Ms. Tripp noted that changes in leadership can increase risk levels. Historically, these audits include reviews of expenditures, host, travel and operating expenses, financial accounts, legal actions and equipment.

The audit included recommendations to strengthen internal controls, including recommendations related to expenditures. Findings were also noted regarding host expenses, invoice processing and updating equipment records at the department level.

Regent Bautista moved approval of the report and institutional response to the TMCC Change in Leadership audit for the period of July 1, 2023, through June 30, 2025. Regent Boylan seconded. Motion carried.

4. Information Only-University of Nevada, Las Vegas School of Dental Medicine – Dr. Shawn Gerstenberger, Officer in Charge of the UNLV School of Dental Medicine, provided an update on the progress of audit findings identified in the July 1, 2024, through May 31, 2025, audit report that was presented and approved at the February 26, 2026, Audit, Compliance and Title IX Committee meeting *(Supplemental Material on file in the Board Office)*.

4. Information Only-University of Nevada, Las Vegas School of Dental Medicine - *(continued)*

Dr. Gerstenberger reported that staffing vacancies have been significantly reduced. Of the 62 vacant positions, 30 were filled in 2026, including key Human Resources positions, and 17 additional hires are currently in progress. He also provided an update on improvements to the revenue cycle, including the engagement of an outside consultant, eAssist, to assist with billing and collections, implementation of a daily insurance claim denial review process, and a reduction in aging accounts, resulting in improved collection efficiency. Since implementing eAssist, collection rates have exceeded 100% in recent months as outstanding receivables were recovered in addition to current billings.

Dr. Gerstenberger noted that corrective actions have been implemented at the School of Dental Medicine regarding cash handling, including enhanced security measures, and additional surveillance cameras. He also reported improvements in the management of philanthropic gift funds; ensuring compliance with donor agreements, transferring funds to appropriate accounts and reviewing gift agreements. Dr. Gerstenberger also mentioned that the School has secured additional philanthropic support for Saturday clinics, including free care to pediatric patients and veterans making less than $28,000 annually and women from the shelter.

Chair Brager asked when the newly hired employees would begin their positions and inquired about plans to improve insurance verification training and modernize patient registration and billing processes. Dr. Gerstenberger responded that several employees have already started, additional hires will begin in the coming weeks. The School of Dental Medicine is reviewing the entire billing process while providing staff training and implementing best practices. The consultant eAssist will help immensely in the billing process.

Regent Boylan commended Dr. Gerstenberger and his team for the progress made and asked about the surveillance improvements and measures being implemented to prevent similar audit findings in the future. Dr. Gerstenberger explained that cameras had been installed in cash handling areas, safes had been relocated to improve oversight, and the School is focused on building a culture of accountability through enhanced oversight, training, and management practices.

Vice Chair Del Carlo thanked Dr. Gerstenberger for his leadership.

Chair Brager expressed appreciation for the progress made in addressing the audit findings and asked about marketing or advertising efforts for the School of Dental Medicine. Dr. Gerstenberger stated that no formal marketing campaign currently exists but that the School is exploring opportunities to increase awareness of its services.

Vice Chair Del Carlo asked about the eligibility criteria for the School's Saturday clinics. Dr. Gerstenberger explained that the Veterans Clinic serves veterans earning less than $28,000 annually, while the pediatric clinic serves uninsured children.

5. Approved-Code Revision, Internal Audit Department Documentation – The Committee recommended approval of a revision to the Code *(Title 2, Chapter 9, Section 9.2)* to provide clarification on documentation within the department and the confidentiality of department documentation *(Ref. AC-5 on file in the Board Office)*.

   Chief Internal Auditor Lauren Tripp noted that the proposed revision provides clarification regarding department documentation, working papers, and the confidentiality of audit records. Ms. Tripp explained that the revisions are housekeeping changes intended to clarify the department's responsibility to protect audit documentation and better align the language with Internal Audit Standards.

   Regent Bautista moved approval of the Code revision as presented. Regent Goicoechea seconded. Motion carried.

6. Information Only-Internal Audit, Compliance and/or Title IX Updates, NSHE – Chief Internal Auditor Lauren Tripp shared departmental updates on ongoing audit initiatives.

   She reported that the Internal Audit Department will undergo its required external quality assurance review later in the year, which includes a departmental self-assessment followed by an independent peer review. Ms. Tripp noted that the review process includes organizing department documentation and evaluating compliance with internal audit standards.

   Ms. Tripp also provided an update on the annual external audit, noting that testing will begin soon, including student financial aid testing. She stated that the department is reviewing prior-year audit findings to ensure corrective actions have been implemented and that additional policies and documentation have been developed where necessary. The results of the follow-up audit are expected to be presented to the Committee in September 2026.

   Ms. Tripp concluded her report by sharing departmental outreach efforts during Internal Audit Awareness Month, including participation in the Institute of Internal Auditors' Student Night, where audit professionals met with students to discuss careers in internal auditing.

7. Information Only-New Business – None.

8. Information Only-Public Comment – None.

The meeting adjourned at 11:19 a.m.

Prepared by: Catherine Riley
Special Assistant and Coordinator to the Board of Regents

Submitted for approval by: Keri D. Nikolajewski
Chief of Staff to the Board of Regents