

Minutes are intended to note: (a) the date, time and place of the meeting; (b) those members of the public body who were present and those who were absent; and (c) the substance of all matters proposed, discussed and/or action was taken on. Minutes are not intended to be a verbatim report of a meeting. An audio recording of the meeting is available for inspection by any member of the public interested in a verbatim report of the meeting. These minutes are not final until approved by the Board of Regents at its June 2026 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, February 26, 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
Ms. Heather Brown
Mrs. Amy J. Carvalho
Ms. Stephanie Goodman, Board Vice Chair
Ms. Jennifer J. McGrath

Others Present: Mr. Matt McNair, Chancellor
Ms. Renée Davis, Associate Vice Chancellor for Academic and Student Affairs
Mr. James J. Martines, Vice Chancellor and Chief General Counsel
Mr. Chris Nielsen, Special Counsel to the Board of Regents
Ms. Keri D. Nikolajewski, Chief of Staff to the Board of Regents
Ms. Lauren Tripp, Chief Internal Auditor
Mr. Chris Viton, Vice Chancellor of Budget and Finance/Chief Financial Officer
Dr. Chris Heavey, Interim President, UNLV

Chair Susan Brager called the meeting to order at 10:44 a.m. with all members present. Regent Goicoechea led the Pledge of Allegiance and Chair Brager provided the Land Acknowledgement.

1. Information Only-Public Comment – None.

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

- 2a. Approved-Minutes – The Committee recommended approval of the November 20, 2025, meeting minutes (*Ref. AC-2a on file in the Board Office*).

Regent Boylan moved approval of the November 20, 2025, meeting minutes. Regent Bautista seconded. Motion carried.

- 2b. Approved-Follow-Up: Change in Leadership, GBC – The Committee recommended approval of the follow-up responses to the audit report of GBC Change in Leadership for the period of July 1, 2022, through June 30, 2024 (*Ref. AC-2b on file in the Board Office*).

Regent Bautista moved approval of the follow-up responses to the audit report of GBC Change in Leadership. Regent Goicoechea seconded. Motion carried.

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

Vice Chair Del Carlo moved approval of the follow-up responses to the audit report of UNLV Special Course and Differential Program Fees. Regent Boylan seconded. Motion carried.

3. Approved-School of Dental Medicine, UNLV – The Committee recommended approval of the report and institutional response to the UNLV School of Dental Medicine audit for the period of July 1, 2024, through May 31, 2025 (*Ref. AC-3 and Supplemental Material on file in the Board Office*).

Chief Internal Auditor Lauren Tripp presented the report and institutional response to the UNLV School of Dental Medicine audit, highlighting areas identified for improvement, including strengthening internal controls over accounts receivable, improving follow-up on patient account balances and denied insurance claims, transitioning from credit card payments to electronic funds transfers to reduce fees, improving cash handling processes, and ensuring timely transfers of gift funds from the Foundation.

Chair Brager inquired about the changes implemented since this audit has taken place. UNLV Interim President Chris Heavey responded that the institution agrees with the findings and steps are being taken to strengthen leadership and increase capacity in the accounting and billing operations.

3. Approved-School of Dental Medicine, UNLV – *(continued)*

Regent Bautista moved approval of the report and institutional response to the UNLV School of Dental Medicine audit for the period of July 1, 2024, through May 31, 2025. Vice Chair Del Carlo seconded. Motion carried.

4. Approved-Uniform Guidance Audit Report, NSHE – The Committee recommended approval of the Nevada System of Higher Education Single Audit (Uniform Guidance) for the year ended June 30, 2025 *(Supplemental Material on file in the Board Office)*.

Kurt Schlicker, Partner, Eide Bailly, LLP, provided an overview of the audit, noting that 11 major programs were audited, representing approximately 86% of total expenditures. He explained that programs rotate on a three-year cycle unless findings require continued annual review.

Mr. Schlicker reported a total of 27 findings, including three material non-compliance findings resulting in qualified opinions. Key areas of concern included subrecipient monitoring, cost share documentation, and performance reporting accuracy. He emphasized that management and staff across NSHE institutions were professional and cooperative throughout the audit process.

Chair Brager expressed appreciation for the work of the audit team and acknowledged the collaboration with the Chief Internal Auditor.

Regent Boylan asked clarifying questions regarding cost share requirements and Pell Grant eligibility processes.

Chair Brager emphasized the importance of addressing audit findings, encouraging principal investigators to seek additional support where needed, and highlighting the need for System-wide improvements in compliance processes.

Regent Boylan moved approval of the NSHE Single Audit (Uniform Guidance) for the year ended June 30, 2025. Regent Bautista seconded. Motion carried.

5. Information Only-Title IX Update – NSHE Human Resources staff offered general remarks on Title IX regulations.

Ms. Sherry Olson, Letter of Appointment for NSHE Human Resources, provided an update on the Title IX Working Group, noting the group has been meeting regularly to review current policies and ensure alignment with updated federal compliance requirements. Ms. Olson stated that proposed revisions will be brought forward at a future Board of Regents meeting, including adding a definition of power-based violence and updates to legal definitions.

5. Information Only-Title IX Update – *(continued)*

Board Vice Chair Goodman asked if a Title IX representative was invited to a meeting held with the UNR women's volleyball team to discuss whether the team would compete in a match. UNR Title IX Coordinator Zeva Edmondson stated a Title IX officer was not present at the meeting in question. Attendance was neither requested nor required under federal guidelines. Board Vice Chair Goodman thanked Ms. Edmondson for the clarification.

6. Information Only-Code Revision, Internal Audit Department Documentation – Chief Internal Auditor Lauren Tripp presented a proposed revision to the Code (*Title 2, Chapter 9, Section 9.2*). The proposal will be brought back to a future meeting for possible action (*Ref. AC-6 on file in the Board Office*).

Ms. Tripp noted the section was last revised in 2014 and the proposed updates are intended to provide clearer guidance and align with current audit standards. She described the revisions as largely clarifying existing intent and providing additional examples.

7. Approved-Internal Audit Department Work Plan and Status Report, NSHE – The Committee recommended approval of the Internal Audit Work Plan for the six-month period ending June 30, 2026, and the Internal Audit Department Status Report for the six-month period ended December 31, 2025 (*Ref. AC-7 on file in the Board Office*).

Ms. Tripp explained the transition to a biannual work plan to allow for greater flexibility and audit responsiveness for risks. She discussed the department's continued focus on a risk-based approach to audit planning, including monitoring trends and identifying areas of elevated risk across institutions. She highlighted the importance of addressing open audit findings and ensuring timely resolution to strengthen internal controls and accountability. Ms. Tripp also outlined ongoing coordination with institutional stakeholders and subject matter experts to support audit activities and improve operational effectiveness.

Regent Goicoechea moved approval of the Internal Audit Department Work Plan and Internal Audit Department Status Report. Vice Chair Del Carlo seconded. Motion carried.

8. Information Only-Internal Audit, Compliance and/or Title IX Updates, NSHE – Ms. Tripp provided general updates and discussed the upcoming department quality assurance review to be performed later this year. She additionally provided highlights and benchmarks from internal audit reports, which included high risk areas according to an audit survey. With cybersecurity being one of the risks identified, Ms. Tripp discussed how the department is working to evaluate and assess this risk.

9. Information Only-New Business – None.

10. Information Only-Public Comment – None.

The meeting adjourned at 11:42 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