

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

Thursday, March 4, 2021

Members Present: Dr. Patrick R. Carter, Chair
 Ms. Laura E. Perkins, Vice Chair
 Mr. Joseph C. Arrascada
 Dr. Jason Geddes
 Mr. Donald Sylvantee McMichael Sr.

Other Regents Present: Dr. Mark W. Doubrava, Board Chair
 Mrs. Carol Del Carlo, Board Vice Chair
 Mr. Patrick J. Boylan
 Mr. Byron Brooks
 Ms. Amy J. Carvalho
 Mrs. Cathy McAdoo
 Mr. John T. Moran
 Dr. Lois Tarkanian

Others Present: Dr. Melody Rose, Chancellor
 Ms. Crystal Abba, Vice Chancellor, Academic and Student Affairs
 Mr. Andrew Clinger, Chief Financial Officer
 Mr. Nate Mackinnon, Vice Chancellor, Community Colleges
 Ms. Yvonne Nevarez-Goodson, Deputy General Counsel
 Ms. Keri Nikolajewski, Interim Chief of Staff to the Board
 Mr. Joe Reynolds, Chief General Counsel
 Ms. Tina Russom, Deputy General Counsel
 Mr. Joe Sunbury, Chief Internal Auditor
 Dr. Federico Zaragoza, President, CSN
 Dr. Kumud Acharya, President, DRI
 Ms. Joyce M. Helens, President, GBC
 Mr. Bart J. Patterson, President, NSC
 Dr. Karin M. Hilgersom, President, TMCC
 Dr. Keith E. Whitfield, President, UNLV
 Mr. Brian Sandoval, President, UNR
 Dr. Vincent R. Solis, President, WNC

Faculty senate chairs in attendance were: Mr. Glenn Heath, SA; Ms. YeVonne Allen, TMCC; Dr. Vicki Rosser, UNLV; and Dr. Amy Pason, UNR. Student body presidents in attendance were: Ms. Alyssa Fromelius, SGA President, TMCC; and Mr. Will Carrasco, GSA President, UNR.

Chair Carter called the meeting to order at 10:25 a.m. with all members present.

1. Information Only – Public Comment – None.
2. Information Only – Audit, Compliance and Title IX Committee Orientation – Chief Internal Auditor Joe Sunbury provided a framework for new members for their future work within the Committee, which also served as a refresher for returning Committee members. Chief Internal Auditor Sunbury delivered general remarks on the Committee's purview based on its Bylaws, the Internal Audit Department's state, and a summary of each meeting's cadence and coverage. *(Ref A-2 on file in the Board Office.)*

Chair Carter asked Chief Internal Auditor Sunbury to elaborate on his role as Ombudsman. Chief Internal Auditor Sunbury stated he was tasked with developing a process for concerns to flow through an Incident Management Hotline. His role is to provide a way for the NSHE community to voice their concerns and then distribute the concerns to an appropriate subject matter expert to be addressed.

3. Approved – Consent Items – The Committee recommended approval of the consent items.
 - 3a. Approved – Minutes – The Committee recommended approval of the December 3, 2020, meeting minutes. *(Ref. A-3a on file in the Board Office.)*
 - 3b. Approved – Follow-Up: Travel, TMCC – The Committee recommended approval of the follow-up response to the audit report of TMCC Travel for the period July 1, 2018, through September 30, 2019. *(Ref. A-3b on file in the Board Office.)*

Regent Geddes moved approval of the consent items. Vice Chair Perkins seconded. Motion carried.

4. Information Only – Chair's Report – Chair Carter noted Deputy General Counsel Tina Russom had joined the Committee as its new attorney. Chair Carter reminded the Committee that a couple of the NSHE External Audit pieces have not been completed due to the pandemic but will be presented at the June Committee meeting.
5. Information Only – Internal Audit Updates: IT Audit Edition, NSHE – NSHE Senior IT Auditor Alex Tolliday-Wright presented a PowerPoint with Information Technology audit initiatives, ongoing assessments, updates on assurance, and advisory projects included in recent audit plans. *(Ref. A-5 on file in the Board Office.)*

Chair Carter stated there are many risks associated with Information Technology, and it is valuable to be able to evaluate and audit the processes.

NSC President Bart J. Patterson stated he appreciates what the Internal Audit team is doing related to risk assessment. There was a time that NSHE was using more resources on smaller dollar audits versus the amount of risk that the audit may have created.

Chief Internal Auditor Sunbury appreciated the comments related to the cost of compliance.

6. 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, 2021, and the Internal Audit Department Status Report (previously called the "Audit Exception Report") for the six-month period ended December 31, 2020. (*Ref. A-6 on file in the Board Office.*)

Chief Internal Auditor Sunbury presented the Internal Audit Work Plan for the six-month period ending June 30, 2021, and the Internal Audit Department Status Report for the six-month period ended December 31, 2020. Pages three and four tell how the plan was put together and the measures to build agility and flexibility. Chief Internal Auditor Sunbury highlighted his team's commitment to continuing education, best practices, collaboration, and cost savings.

Chief Internal Auditor Sunbury presented the status of ongoing audits included on page six. Senior IT Auditor Tolliday-Wright updated the Committee on the Gramm-Leach-Bliley Act (GLBA) analysis/assistance, which referenced the risk assessment work to correlate with the external audit findings.

Chief Internal Auditor Sunbury noted that cumulative unresolved items are decreasing.

Regent Geddes moved approval of the Internal Audit Work Plan for the six-month period ending June 30, 2021, and the Internal Audit Department Status Report (previously called the "Audit Exception Report") for the six-month period ended December 31, 2020. Regent McMichael seconded. Motion carried.

7. Information Only – New Business – None.
8. Information Only – Public Comment – None.

The meeting adjourned at 11:06 a.m.

Prepared by:

Angela R. Palmer
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to the Board of Regents

Submitted for approval by:

Keri D. Nikolajewski
Interim Chief of Staff
to the Board of Regents

Approved by the Board of Regents at its June 10-11, 2021, meeting.