

Minutes approved by the Board of Regents at the November 30-December 1, 2023, meeting.

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

Truckee Meadows Community College
Sports and Fitness Center
7000 Dandini Boulevard, Reno

Thursday, September 7, 2023

Video Conference Connection from the Meeting Site to:
System Administration, Las Vegas
4300 S. Maryland Parkway, Board Room
and
Great Basin College, Elko
1500 College Parkway, Berg Hall Conference Room

Members Present:

Ms. Laura E. Perkins, Chair
Mr. Joseph C. Arrascada, Vice Chair
Dr. Michele Cruz-Crawford
Mrs. Carol Del Carlo

Members Absent:

Mr. Patrick J. Boylan

Other Regents Present:

Mr. Byron Brooks, Board Chair
Ms. Heather Brown
Mrs. Amy J. Carvalho
Mr. Jeffrey S. Downs
Mr. Donald Sylvantee McMichael Sr.
Dr. Lois Tarkanian

Others Present:

Ms. Patricia Charlton, Interim Chancellor
Ms. Crystal Abba, Executive Vice Chancellor and Chief of Staff
Dr. Natalie Brown, Assistant Vice Chancellor, Workforce
Development and Community Colleges
Mr. James J. Martines, Vice Chancellor and Chief General Counsel
Ms. Keri D. Nikolajewski, Chief of Staff to the Board
Ms. Carrie L. Parker, Deputy General Counsel
Mr. Alejandro Rodriguez, Director of Government Relations
Ms. Lindsey Sessions, Acting Chief Financial Officer
Ms. Lauren Tripp, Interim Chief Internal Auditor
Mr. Tillery Williams, Director of Community Engagement, Equity and
Inclusion
Dr. Federico Zaragoza, President, CSN
Dr. Kumud Acharya, President, DRI
Ms. Joyce M. Helens, President, GBC
Dr. DeRionne Pollard, President, NSU
Dr. Karin M. Hilgersom, President, TMCC

Others Present:

(Continued)

Dr. Keith E. Whitfield, President, UNLV

Mr. Brian Sandoval, President, UNR

Dr. J. Kyle Dalpe, President, WNC

Faculty senate chairs in attendance were Mr. Patrick Villa, CSN; Mr. JD Lancaster, DRI; Mr. David Sexton, GBC; Dr. Molly Appel, NSU; Mr. Ed Boog, System Administration; Dr. Eric “Rick” Bullis, TMCC; Dr. Bill Robinson, UNLV; Dr. Peter S. Reed, UNR (*Chair, Council of Faculty Senate Chairs*); and Ms. Rachelle Bassen, WNC. Student body presidents in attendance were Mr. Kevin Osorio Hernández, NSSA President, NSU; Mr. Brayson Gomez, SGA President, TMCC; Mr. Matthew Hawn, GSA President, UNR; and Ms. Suzanna Stankute, ASWN President, WNC (*Chair, Nevada Student Alliance*).

Chief Deputy Attorney General Rosalie Bordelove was also in attendance.

Land Acknowledgment

Before beginning, we take a moment to recognize that here in Nevada we stand on the land of the Wa She Shu – Washoe; Numu – Northern Paiute; Nuwe – Western Shoshone; and Nuwu – Southern Paiute. We take a moment to recognize and honor their stewardship that continues into today. With this recognition, we state an intention to rightfully include their voice and respect them as the 27 sovereign tribal nations of Nevada.

Chair Perkins called the meeting to order at 1:00 p.m. with all members present except Regent Boylan.

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 June 8, 2023, meeting minutes. (*Ref. A-2a on file in the Board Office.*)
 - 2b. Approved – Follow-Up: Student Housing, GBC – The Committee recommended approval of the follow-up response to the audit report of GBC Student Housing for the period July 1, 2021, through June 30, 2022. (*Ref. A-2b on file in the Board Office.*)
 - 2c. Approved – Follow-Up: Change in Leadership, NSHE – The Committee recommended approval of the follow-up response to the audit report of NSHE Change in Leadership for the period July 1, 2020, through March 31, 2022. (*Ref. A-2c on file in the Board Office.*)

Regent Del Carlo moved approval of the Consent Items. Vice Chair Arrascada seconded. Motion carried unanimously. Regent Boylan was absent.
3. Information Only – Chair’s Report – Chair Laura E. Perkins stated follow-up reports have improved, and all recommendations have been implemented except for one related to GBC Student Housing.

(Audit Summary on file in the Board Office.)

4. Approved – Fitness and Recreation Sports, UNR – The Committee recommended approval of the report and institutional response to the UNR Fitness and Recreation Sports audit for the period July 1, 2021, through December 31, 2022. *(Ref. A-4 on file in the Board Office.)*

Interim Chief Internal Auditor Lauren Tripp reviewed the *Audit Summary* and *Ref. A-4* and recommended:

- Improved documentation supporting employee travel expenditures.
- Improved documentation supporting student employee work hours.
- Improved equipment tracking/accounting in the fixed assets system.
- Strengthening of change fund controls.

Vice Chair Arrascada moved approval of the report and institutional response to the UNR Fitness and Recreation Sports audit for the period July 1, 2021, through December 31, 2022. Regent Del Carlo seconded. Motion carried unanimously. Regent Boylan was absent.

5. Approved – IT Terminated Employees, NSHE – The Committee recommended approval of the report and institutional response to the NSHE IT Terminated Employees audit for the period January 1, 2022, through December 31, 2022. *(Ref. A-5 on file in the Board Office.)*

Interim Chief Internal Auditor Tripp reviewed the *Audit Summary* and *Ref. A-5* and recommended:

- Computer application access be disabled in a timely manner.
- Written and timely resignation acceptances be provided to employees upon termination.
- Updated resignation policies.

Vice Chair Arrascada moved approval of the report and institutional response to the NSHE IT Terminated Employees audit for the period January 1, 2022, through December 31, 2022. Regent Del Carlo seconded. Motion carried unanimously. Regent Boylan was absent.

6. Approved – Internal Audit Department Plan and Status Report, NSHE – The Committee recommended approval of the Internal Audit Work Plan for the six-month period ending December 31, 2023, and the Internal Audit Department Status Report for the six-month period ended June 30, 2023. *(Ref. A-6 on file in the Board Office.)*

Interim Chief Internal Auditor Tripp reviewed the system-wide audit plan's highlights and themes, including training, responsiveness, collaboration, the hotline, and information technology. The five-year trend of unresolved items is increasing but can be attributed to the report's timing and employee turnover.

6. Approved – Internal Audit Department Plan and Status Report, NSHE – (Continued)

In response to a question from Vice Chair Arrascada regarding whether management responses are from the institutions or NSHE, Interim Chief Internal Auditor Tripp noted it depends on what kind of finding it is, but management responsibility is shown in the report.

Regent Del Carlo moved approval of the Internal Audit Work Plan for the six-month period ending December 31, 2023, and the Internal Audit Department Status Report for the six-month period ended June 30, 2023. Vice Chair Arrascada seconded. Motion carried unanimously. Regent Boylan was absent.

7. Information Only – Audit, Compliance and Title IX Committee Updates – Interim Chief Internal Auditor Tripp offered general remarks regarding updates to Internal Audit proposed standards, the hotline, and departmental updates. Interim Chief Internal Auditor Tripp reported she assists the external auditors with the Student Financial Aid testing which should be wrapped up shortly. The Internal Audit Department has lost valuable, experienced staff over the last year and because of this she will be performing a department assessment.

8. Information Only – New Business – None.

9. Information Only – Public Comment – None

The meeting adjourned at 1:23 p.m.

Prepared by:

Angela R. Palmer
Special Assistant and Coordinator
to the Board of Regents

Submitted for approval by:

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