

BOARD OF VISITORS
AUDIT, RISK AND COMPLIANCE COMMITTEE MEETING
April 15, 2025

MINUTES

1. Call to Order/Establish Quorum

Dr. Harold Watkins II, Chair, called the Audit, Risk and Compliance Committee meeting to order at approximately 12:25 p.m. A quorum was established with a 5-0 roll call.

Committee Members

Dr. Harold L. Watkins II, Chair
Mr. Dwayne B. Blake
Mr. Gilbert T. Bland
The Honorable James W. Dyke, Jr.
Mr. Edward Sanders

Committee Members Absent

Mr. Conrad Mercer Hall

Counsel Present

Ms. Pamela F. Boston, University Counsel and Senior Assistant Attorney General

NSU Administrators and Staff

Dr. Javaune Adams-Gaston, President
Dr. Tanya S. White, Chief of Staff
Ms. Derika L. Burgess, Chief Audit Executive
Dr. Dawn Hess, Chief Compliance Officer
Dr. DoVeanna S. Fulton, Provost and Vice President for Academic Affairs
Dr. Justin L. Moses, VP Operations and Chief Strategist for Institutional Effectiveness
Dr. Aurelia Williams, Senior Vice Provost for Academic & Faculty Affairs
Dr. Melody Webb, Athletics Director
Ms. Monica Reid, Sr. Executive Assistant, Provost Office and VP for Academic Affairs
Mr. Terry G. Woodhouse, Interim Associate Vice President for Facilities Management
Mr. Christopher Gregory, Office of Information Technology
Ms. Sher're S. Dozier, Clerk to the University President/Liaison to the Board of Visitors
Ms. Phillita Peoples, Executive Assistant to Internal Audit and Compliance

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2. Approval of the Minutes

Mr. Gilbert T. Bland motioned, Mr. Dwayne B. Blake seconded, and the Committee unanimously approved the Audit, Risk and Compliance Committee meeting minutes for February 11, 2025.

3. Discussion Items

Internal Audit

Chief Audit Executive Burgess presented the latest revisions of the Internal Audit charter, along with the updated Mission, Vision and Goals for committee approval. Ms. Burgess also provided insights on continuously monitored Corrective Action, Trends and Aging Reports.

Internal Audit Charter | OIA Charter

- The International Professional Practices Framework (IPPF), which organizes the Institute of Internal Auditors (IIA) authority on professional practice of internal auditing, updated the Global Internal Audit Standards in 2024 and required Virginia State Auditors to comply by January 2025. The standards formally document the role, authority, responsibilities, and position of the Internal Audit function.
- The benefit of these updates increases effectiveness of function, establishes lines of communication, and sets clearer expectations.
- IIA has pinpointed seven key areas that support the overall strength and effectiveness of the activity and should be addressed in the departmental Charter.

OIA Charter | IIA Key Changes

IIA Requirement:

- **Purpose of Internal Auditing:**
 - “To strengthen Norfolk State University’s ability to create, protect, and sustain value by providing the Board of Visitors, President of the University and management with independent, risk-based, and objective assurance, advice, insight, and foresight.”

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- **Ethics and Professionalism:**
 - Commitment to Adhering to the Global Internal Audit Standards of integrity, objectivity, competency, professional care, and confidentiality; as evidenced in our annual quality assessment program.
 - Respect, meet and contribute to the expectations of the organization.
- **Mandate: (*new requirement*)**
 - Adhere to: ...requirements from Office of the State Inspector General who is charged with oversight of all state internal audit programs.
 - ...relevant University policies, ...Governmental Auditing Standards of the Government Accountability Office (GAO). ...Generally Accepted Accounting Principles (GAAP.) ...Commonwealth of Virginia Information Technology (VITA) Resource Management Information Security Standard SEC530 as guidance.
- **Board and Senior Management Responsibilities:**
 - Expanded authority for both ARC and the President: Discuss essential conditions of the Audit function; ensure unrestricted access to data, premises and systems; have discussions on changes to be included in the charter.
- **CAE's Role**
 - Expanded to include the promotion of ethics; freedom from impairments; management of various IA functions; communication requirements with the Board, President and management.

Action Item: Approval of Office of Internal Audit 2025 Charter

Mrs. Burgess presented the 2025 Internal Audit Charter to the committee for recommendation of approval.

- The Charter serves as the framework for how the Office of Internal will operate.
- Aids the Audit, Risk and Compliance committee, Board of Visitors, and the President signal the value of Audit's independence, objectivity, and authority.
- It outlines the Chief Audit Executive reporting lines and behaviors relevant in performance of functional roles and responsibilities.

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Mr. Dwayne B. Blake motioned to approve the 2025 Internal Audit Charter. Seconded by Mr. Gilbert Bland with a 5-0 Roll Call Vote the committee unanimously approved.

State of Internal Audit: Mission, Vision and Goals

- **Audit Purpose and Mission:**
 - Enhance and protect organizational value by providing risk-based and objective assurance, advice, insight and foresight. (IIA 2025 Standards). The internal audit's mission is to help identify areas where improvements can be made to achieve operational excellence over achievement of its objectives, governance, risk and control processes, decision making, credibility and ability to serve the public.
- **Vision:**
 - To be recognized in providing superior internal audit services and inspiring stakeholders to continually promote operational effectiveness and efficiency.
- **Goals:**
 - Realign and expand the audit team to support emerging opportunities
 - Broaden management advice, training and consultation services
 - Improve the quality of the audit function
- **Strategy 1:**
 - Increase the depth of knowledge and audit approaches in strategic areas including research, Human Resources and Information Technology.
- **Strategy 2:**
 - Develop training tools regarding internal controls, fraud and ethics.
- **Strategy 3:**
 - Review and refresh the corrective action tracking program for timeliness and efficiency.
 - Build a knowledge warehouse to capture reportable data as an assist to senior management with future planning, assessments and other governance activities.

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Action Item: Approval of Office of Internal Audit FY2026 Mission, Vision, Goals and Strategy

Mr. Dwayne B. Blake motioned to approve the Internal Audit FY2026 Mission, Vision and Goals. Seconded by Mr. Edward Sanders with a 5-0 Roll Call Vote the committee unanimously approved.

Corrective Actions, Trends, and Aging Reports

- Corrective Action Status:
 - MRIA | Matters Requiring Immediate Attention– 30 closed out of 57
 - MRA | Matters Requiring Attention – All closed
 - OBS | Observation – All closed

- Hotline Trends Allegations:
 - There were no reported allegations in 2025 for the following categories: Job Performance, Compensation, Waste, and Improper Hiring.
 - Currently, there are 2 claims in both “Abuse of Authority” and “Misrepresentation”.

University Compliance

Dr. Hess presented status updates as of April 2025 on Compliance Assessments and Gap Closures.

Human Resources Compliance Assessments

- For the assessment areas of Employee Separation, Retirement Data, and Conflict of Interest | Outside Employment | Familial Relationships, the compliance assessment process is at the phase of Reviewing Current Controls

- For the assessment areas of Candidate Selection & Recruitment and Background Checks. The compliance process is at the phase of Data Collection

University-wide Gap Closure Monitoring of Compliance Assessments

- The compliance gap closure plans to improve compliance posture for Environmental Health and Safety, ADA (Student), and I-9 are actively being monitored.

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4. Closed Meeting – Pursuant to Section 2.2-3711(A) 1, 7, and 8 of the Code of Virginia

Mr. Dwayne B. Blake read the following motion, seconded by The Honorable James W. Dyke, Jr., and with a 5-0 Roll Call Vote the Board unanimously approved.

Motion by Mr. Dwayne B. Blake

Pursuant to Section 2.2-3711(A) 1, 7, and 8 of the Code of Virginia, for the following purposes, pursuant to the noted subsections:

(1): To discuss personnel matters, including more specifically, appointment, and/or promotions, to certain university employees, and further, to discuss the evaluation of performance specific employees; and personnel matters regarding the evaluation of performance of specific university departments where such evaluation will necessarily including more specifically the performance of specific departments and operational vulnerabilities and Compliance “Gap” closure activities so as to inform the committee members and the President of outstanding corrective actions/closure activities; and

(7) and (8): Consultation with legal counsel regarding specific matters requiring the provision of legal advice pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the university, including more specifically for legal counsel to give a status update on pending and potential litigation of which the Board should be made aware; along with any necessary consultation with legal counsel regarding matters noted in this motion; and that any member of the NSU Board of Visitors be permitted to attend virtually, or by phone to participate in the Closed Meeting;

and that any non-committee member of the NSU Board of Visitors be permitted to attend virtually or by phone to listen in the Closed Meeting; but not participate or vote;

and further, that the following remain for or attend when called the Closed Meeting.

the President

University Council

Chief Strategist for Operations & Vice President for Institutional Effectiveness

Vice President for Finance and Administration

Vice President for Student Affairs

Interim, AVP Facilities Management

Chief Audit Executive

Chief Compliance Officer

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5. Reconvene Open Meeting

Dr. Harold Watkins II read the following motion, and with a 5-0 Roll Call Vote the Board unanimously approved.

Motion by Dr. Watkins II

Having reconvened in open session, we will now take a roll call vote on certification that (1) only public business matters lawfully exempted from open meeting requirements, and (2) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the meeting by the Board. Any member of the Board who believes that there was a departure from the requirements as stated above, shall so state prior to the vote, indicating the substance of the departure that in his, or her judgment, has taken place.

7. Public Comment

No public comments were made at this meeting.

8. Adjournment

There being no further business, Dr. Harry Watkins II, adjourned the meeting at 1:56 p.m.

Respectfully submitted,

Mr. Delbert Parks, Chair
Audit, Risk and Compliance Committee

Ms. Phillita M. Peeples, Executive
Assistant to Audit and Compliance

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NSU BOV AUDIT, RISK AND COMPLIANCE COMMITTEE**ROLL CALL VOTE****APRIL 15, 2025**

Item	Dr. Harold Watkins, II (Chair)	The Honorable James Dyke, Jr.	Mr. Gilbert Bland	Mr. Dwayne B. Blake	Mr. Edward Sanders	Mr. Conrad Mercer Hall	Totals
Quorum	Yes	Yes	Yes	Yes	Yes	Absent	5-0
Approval of the Minutes	Yes	Yes	Yes	Yes	Yes	A	5-0
Motion of Approval for 2025 Internal Audit Charter	Yes	Yes	Yes	Yes	Yes	A	5-0
Motion of Approval for Office of Internal Audit FY2026 Mission, Vision, Goals and Strategy	Yes	Yes	Yes	Yes	Yes	A	5-0
Motion to go into Closed Meeting Pursuant 2.2- 3711(A) 1, 7, and 8 of the Code of Virginia	Yes	Yes	Yes	Yes	Yes	A	5-0
Motion for Open Meeting	Yes	Yes	Yes	Yes	Yes	A	5-0
Adjourned	Yes	Yes	Yes	Yes	Yes	A	5-0