

**BOARD OF VISITORS
AUDIT, RISK AND COMPLIANCE COMMITTEE MEETING
October 23, 2025**

MINUTES

1. Call to Order/Establish Quorum

Mr. Delbert Parks, Chair, called the Audit, Risk and Compliance Committee meeting to order at approximately 11:47 a.m. A quorum was established with a 4-0 roll call.

Committee Members

Mr. Delbert Parks, Chair
Mrs. Heidi Abbott
Dr. Teresa McNair Gladney
Mr. Edward Sanders

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, Vice President/Chief of Staff
Ms. Derika L. Burgess, Chief Audit Executive
Dr. Dawn Hess, Chief Compliance Officer
Dr. Leonard E. Brown Jr., Vice President for Student Affairs
Dr. Gerald Ellsworth Hunter, VP/Chief Financial Officer, Finance and Administration
Dr. Justin L. Moses, VP Operations and Chief Strategist for Institutional Effectiveness
Mr. Clifford Porter, Vice President for University Advancement
Dr. Melody Webb, Athletics Director
Dr. Aurelia Williams, Senior Vice Provost for Academic & Faculty Affairs
Mr. Gregory Baptiste, Interim Chief Information Officer/Dir., Enterprise Applications
Dr. Melissa Barnes, Interim Associate Vice President for Enrollment Management
Ms. Kim Gaymon, Office of the President
Mr. Ronald King, Chief Information Security Officer/Director, OIT Security
Ms. Erica Saunders, Executive Assistant, Provost Office and VP for Academic Affairs
Ms. Sharea' Williams, Executive Assistant/Operations and for Institutional Effectiveness
Mr. Terry G. Woodhouse, Interim Associate Vice President for Facilities Management
Mr. Christopher Gregory, Office of Information Technology
Mr. Rasool Shabazz, Office of Information Technology
Ms. Sher're S. Dozier, Clerk to the University President/Liaison to the Board of Visitors
Ms. Phillita Peeples, Executive Assistant to Internal Audit and Compliance

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2. Approval of the Minutes

Ms. Heidi Abbott motioned, Mr. Edward Sanders seconded, and the Committee unanimously approved the Audit, Risk and Compliance Committee meeting minutes for April 15, 2025.

3. Discussion Items

Internal Audit

Ms. Burgess presented the FY26 Mission, Vision, Strategy and FY26 Risk Assessment, Resource and Audit Plan for committee approval. She provided comprehensive insights on Continuous Monitoring: Actions, Trends and Aging Reports.

Audit Mission, Vision, and Goals

- The Internal Audit purpose, mission, and vision, was presented along with 3-unit goals and coinciding strategies to achieve each goal.

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

Mrs. Burgess presented the Internal Audit FY2026 Mission, Vision, Strategy to the committee for recommendation of approval.

Ms. Heidi Abbott motioned to approve the Internal Audit FY2026 Mission, Vision, Strategy. Seconded by Mr. Edward Sanders with a 4-0 Roll Call Vote the committee unanimously approved.

Audit Resource Plan

- The Internal Audit organization chart outlines a tiered hierarchy structure with the Chief Audit Executive overseeing staff with specialized roles and audit co-sources to support audit execution.
- An expense pie chart illustrates 4-audit resources and the % expensed.
 - Conference/workshop | 9%
 - Auditing Services | 57%
 - Supplies/Materials | 9%
 - Computers | 25%

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- The Audit Plan charts 6-audits, 2-management advisory services, and the progress of each activity.
 - Operational Audits | 2-planned / 0-actual
 - Financial Audits | 2-planned / 1-actual
 - I.T. Audit | 2-planned / 1-actual
 - Fraud, Waste, Abuse Consultations | 2-planned / 1-actual

ERM: Higher Education Top Risk

- An industry heat map visualized the distribution of risks based on likelihood and impact.
- The risk areas range from high to low, with warmer colors like red which indicate higher impacts and cooler colors like green reflecting a lower impact to the University.
 - R1 | Technological Infrastructure/Cybersecurity
 - R2 | Campus Safety
 - R3 | Funding Resources
 - R4 | Political Environment
 - R5 | Access and Affordability
 - R6 | Employee Retention
- The risk drivers for the top 3 risks:
 - R1 | Increase sophistication of bad actors and third-party applications
 - R2 | External threats and global factors impacting the community
 - R3 | Historic underinvestment and regulatory environment

FY2026 Audit Plan

- The audit plan for fiscal year 2026 consist of 10 proposed audit areas along with an audit description/preliminary audit scope, and reason for inclusion.
- Audit Timeframe:
 - Fall 2025 | 2
 - Spring 2026 | 2
 - Summer 2026 | 1
 - Continuous Monitoring | 3
 - In Progress | 1
 - *As Required | 1

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Action Item: Approval of Office of Internal Audit FY2026 Risk Assessment, Resource and Audit Plan

Mr. Edward Sanders motioned to approve the Internal Audit FY2026 Risk Assessment, Resource and Audit Plan. Seconded by Ms. Heidi Abbott with a 4-0 Roll Call Vote the committee unanimously approved.

Actions, Trends, and Aging

- Corrective Action Status:
 - OBS | Observation – All closed
 - MRA | Matters Requiring Attention – 1 closed out of 8
 - MRIA | Matters Requiring Immediate Attention – 31 closed out of 58
- Hotline Trends:
 - An allegation of Abuse of Authority was reported in 2026.
- Corrective Action Aging Report
 - MRIA | 5 audits | 25 overdue
 - MRA | 5 audits | 7 overdue

University Compliance

Chief Audit Executive Burgess presented status updates on Compliance obligation On-time Submissions and completed Mandatory Employee training.

Required Employee Training

- University Compliance partnered with 10 distinct areas campus wide and identified 55 required employee trainings related to compliance.
- The required employee training achieved 98% on time completion rate.

Required Submissions

- A total of 24 out of 223 compliance required submissions were received after the due date.
- The compliance submissions resulted in an 90% on-time submission rate without penalty.

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4. Public Comment

No public comments were made at this meeting.

5. Adjournment

There being no further business, Mr. Delbert Parks, adjourned the meeting at 12:11 p.m.

Respectfully submitted,

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

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

FY 2025 – 2026 BOARD RESOLUTION

**NORFOLK STATE UNIVERSITY BOARD OF VISITORS
RESOLUTION TO APPROVE
RISK ASSESSMENT, RESOURCE AND AUDIT PLAN
FOR FISCAL YEAR 2025 – 2026**

WHEREAS, the Norfolk State University Board of Visitors must formally approve the internal audit activity's Risk Assessment, Resource and Audit Plan as mandated by [The Institute of Internal Auditors](#) (IIA) 2024 Global Internal Audit Standards and promulgated by the [Virginia Office of Inspector General](#).

WHEREAS, the Norfolk State University Board of Visitors has considered the proposed Internal Audit Risk Assessment, Resource and Audit Plan as presented by the Internal Auditor to the Audit Risk and Committee regarding the opportunity to align the function's activities with the mission and vision of the administration; and

THEREFORE, BE IT RESOLVED, that after due consideration and careful review by the Chief Audit Executive, the University President, and by the University Counsel for legal sufficiency, and upon the recommendation of the Audit, Risk and Compliance Committee, the Norfolk State University Board of Visitors approves this resolution for the FY2026 Risk Assessment, Resource and Audit Plan as presented the 24th day of October 2025.

Signature

Mr. Bishop Kim Brown, Rector
Norfolk State University Board of Visitors

Date _____

FY 2025 – 2026 BOARD RESOLUTION
NORFOLK STATE UNIVERSITY BOARD OF VISITORS
RESOLUTION TO APPROVE
INTERNAL AUDIT MISSION, VISION, STRATEGY
FOR FISCAL YEAR 2025 – 2026

WHEREAS, the Norfolk State University Board of Visitors must formally approve the internal audit activity's Mission, Vision and Strategic Plan as mandated by [The Institute of Internal Auditors](#) (IIA) 2024 Global Internal Audit Standards and promulgated by the [Virginia Office of Inspector General](#).

WHEREAS, the Strategic Plan includes the purpose, goals, and indicators of performance for the internal audit function to support the organization's mission and the value the organization creates; and

WHEREAS, the Norfolk State University Board of Visitors received a report from the Audit Committee on the development and the status of the Strategic Plan; and

THEREFORE, BE IT RESOLVED, that after due consideration and careful review by the Chief Audit Executive, the University President, and by the University Counsel for legal sufficiency, and upon the recommendation of the Audit Committee, the Norfolk State University Board of Visitors approves resolution for the FY2026 Mission, Vision and Strategy as presented the 24th day of October 2025.

Signature

Mr. Bishop Kim Brown, Rector
Norfolk State University Board of Visitors

Date _____

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NSU BOV AUDIT, RISK AND COMPLIANCE COMMITTEE**ROLL CALL VOTE****OCTOBER 23, 2025**

Item	Mr. Delbert Parks (Chair)	Ms. Heidi Abbott	Dr. Teresa McNair Gladney	Mr. Edward Sanders	Totals
Quorum	Yes	Yes	Yes	Yes	4-0
Approval of the April 15, 2025 Minutes	Yes	Yes	Yes	Yes	4-0
Motion of Approval of Resolution for FY 26 Internal Audit Mission, Vision, and Strategy	Yes	Yes	Yes	Yes	4-0
Motion of Approval of Resolution for FY 26 Risk Assessment, Resource, and Audit Plan	Yes	Yes	Yes	Yes	4-0
Adjourned	Yes	Yes	Yes	Yes	4-0