

BOARD OF VISITORS
AUDIT, RISK AND COMPLIANCE COMMITTEE MEETING MINUTES
November 21, 2024

1. Call to Order/Establish Quorum

Dr. Harold L. Watkins II, Chair, called the Audit, Risk and Compliance Committee meeting to order at approximately 10:40 a.m. A quorum was established with a 4-0 roll call.

Committee Members

Dr. Harold L. Watkins II, Chair
Mr. Dwayne B. Blake
The Honorable James W. Dyke, Jr.

Committee Members Virtual

Mr. Gilbert T. Bland
Mr. Conrad Mercer Hall
Mr. Edward Sanders

Additional Board Members

Mr. Michael T. Andrews (Appointed by Rector to complete quorum)

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
Ms. Melody Webb, Athletics Director
Dr. Melissa Barnes, Interim Associate Vice President for Enrollment Management
COP Brian K. Covington, University Police and Parking Services
Mr. Cornelius Graves, Research Innovation Foundation
Mr. Edwin Green, Legal/NSURIF
Mr. Dennis Jones, Executive Budget Director
Ms. Monique D. Robinson, Procurement Services Director
Mr. David R. Simon, Jr., Dean of Students
Dr. Aixi Zhou, Vice Provost for Research & Innovation

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Ms. Sher're S. Dozier, Clerk to the President for the Board of Visitors
Ms. Phillita Peoples, Executive Assistant to Internal Audit and Compliance

2. Recommend Approval of Electronic Participation

The Committee unanimously approved the electronic participation for Mr. Gilbert T. Bland, Mr. Conrad Mercer Hall, and Mr. Edward Sanders with a 4-0 roll call vote. The motion was made by The Honorable James W. Dyke, Jr. and seconded by Mr. Dwayne B. Blake.

3. Approval of the Minutes

The Honorable James W. Dyke, Jr. motioned, Mr. Dwayne B. Blake seconded, and the Committee unanimously approved the Audit, Risk and Compliance Committee meeting minutes for October 1, 2024.

4. Discussion Items

Internal Audit

Mrs. Burgess reported on the State of the Internal Audit department, provided a summary review of the Commonwealth of Virginia Cybersecurity Audit, reviewed BOV Policy #30 (2018) for committee approval, and provided updates on Export Controls Corrective Action.

State of Internal Audit

The State of Internal Audit addressed current conditions and outlined a clear and strategic path for enhancing the future of the internal audit function at NSU. The role of Internal Audit is to strengthen the organization's ability to create, protect, and sustain value by providing independent, risk-based, and objective assurance, advice, and insight.

Vision

Norfolk State University Internal Audit will be recognized for providing superior internal audit services and inspiring stakeholders to continually promote operational effectiveness and efficiency.

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Mission

- Enhance NSU's performance
- Ensure its long-term sustainability
- Identify areas of improvement

Goals

- Realign and expand the audit team
- Develop fraud risk framework
- Broaden management advice and consultation activities

Strategy

- Increase the depth of knowledge and audit approaches in strategic areas including research and information technology
- Develop matrices based on NSU's unique industry, risks, and operations
- Perform target based, forward-looking, actionable consults and training at management's request
- Benchmarking and continuous improvement

Professional Development

- Internal Audit has spent 115 hours of professional development in the areas of Research, Standards, IT, and Consulting.

Campus Outreach

- Training engagements with the campus community has increased two-fold from FY2023 to FY2024.

Objectives

- Internal Audit has achieved Certifications for Staff, Fraud and Risk Analysis, as well as Consults and Training departmental objectives.
- The procurement of a full external assessor in satisfaction of IIA External Quality Review of internal audit activity is underway.

Internal Audit Resources

Staff Resources

- Audit uses a hybrid work model that blends full time professional staff and co-sourced professionals with specialization and expertise to provide quality and assurance services for Norfolk State University.
- The search for an I.T Auditor is in progress.

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Audit Plan

- The planned audit types due by FY2026 are 4-Operational Audits, 1-Financial Audit, 3-I.T. Audits Co-Sourced, and 1-External Review.
- The actual audits completed are 1.5-Operational Audits, 4-I.T. Audits Co-Sourced, 4-Waste, Abuse and Fraud, and 1-External Review.

Actions and Trends

- Management continues to provide action plans to improve processes across the organization.
- Hotline Trends from FY2023-2025 are as follows: Job Performance, Compensation, Abuse of Authority, Waste, and Improper Hiring.
- To date, hotline calls received for FY2025 have been unsubstantiated.

COV Cybersecurity Audit – a summary review

- The Office of State Inspector General (OSIG) performed security audits for the Commonwealth of Virginia (COV) from December 2023 through October 2024.
- The audit resulted in 34 findings, NSU received 2 of the 34.
- The State Inspector General's overall opinion found that VA HEIs do implement processes to support cybersecurity.

Action Item: Approval of BOV Policy #30 (2020) – Reporting and Investigating Suspected Wrongdoing

Mrs. Burgess presented the BOV policy #30 (2020) – Reporting and Investigating Suspected Wrongdoing to the committee for recommendation of approval of the full Board.

- The policy serves as the framework for how suspected wrongdoings are managed and communicated. The policy establishes the overall roles and responsibilities for preventing, identifying, and reporting fraudulent behavior as well as define Abuse, Waste and Fraud.
- Norfolk State University is a supporter of the International Fraud Awareness Week from November 17-23, 2024. The campaign aligns with the principles in BOV Policy #30 (2018).

The Honorable James W. Dyke, Jr. motioned to approve the BOV Policy #30 (2020) Reporting and Investigating Suspected Wrongdoing policy. Seconded by Mr. Dwayne B. Blake with a 4-0 Roll Call Vote the committee unanimously approved.

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Export Controls – Corrective Actions

Findings and Updates

- Identification of Restricted Projects and Individuals
 - Update: OSP modified an existing form to identify all restricted research and CAYUSE research management suite used for tracking pre and post award activities.
- Decentralized Data
 - Update: CAYUSE database provides file share functionality.
- International Travel
 - Update: The Export Control Regulations Acknowledgment is implemented but procedures may vary depending on destination.
- Physical Access
 - Update: University Compliance is working with Research to develop and hire Research Operations Coordinator. OSP is developing a Hazardous Commodities Disclosure Policy. Blackboard Ultra will deliver the Use of Technology Control Policy reminder for all faculty and staff.
- Documentation and Retention
 - Update: Considering adding modules to CAYUSE to address Export Controls records and documentation retention.
- Policy, Procedure and Training
 - Update: Export Control policy will be added electronically to Blackboard Ultra along with periodic updates to all users from the Research and Innovation Center.

Special Presentation: Research and Innovation

Dr. Aixi Zhou provided insight into Export Controls in Research, Research Compliance Gap Closure updates and Animal Care.

Export Controls in Research

- Export Control regulations outline certain conditions under which the export of technology (including technical data) either is prohibited or requires a license.
- Export Controls are a set of regulations that govern the export of commodities and technology outside of the U.S. or to a foreign person (or corporation or entity).

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- The controlled physical items that serve dual usage (i.e., civilian and military) technologies can be located on the Commerce Control List at 22 CFR § 121 of the Export Administration Regulations (EAR) and defense articles are listed on the U.S. Munitions List at 15 CFR § 774, Supp. 1 of the International Trafficking In Arms Regulations (ITAR).
- Controlled Information: information about export-controlled items (e.g., design, development, production, manufacture, assembly, operation, repair, testing, maintenance or modification etc.), including intangible items such as software and algorithms listed under EAR or ITAR.
- The NSU Policy # 39-01 (2023) Export Controls and Economic Sanctions Compliance policy identifies activities, research, and/or research space that requires additional security precautions to comply with export controls.

Research Compliance Gap Closure

- The Research Operations Coordinator position is ongoing.
- The ROC will be responsible for Laser and Radiation Safety while partnering with EHSRM to implement a process for managing hazardous materials/chemicals/equipment.

Care and Use of Laboratory Animals in Research

- A laboratory animal is any vertebrate animal (e.g., traditional laboratory animals, agricultural animals, wildlife, and aquatic species) produced for or used in research.
- Animal use refers to the proper care, use, and humane treatment of laboratory animals produced for or used in research.
- Legal regulations in support of the care and use of laboratory animals in research are in the Animal Welfare Act and PHS Policy on Humane Care and Use of Laboratory Animals, Ethical guidelines (e.g., APA and NAS guides), and Institutional policies.
- Although NSU does not currently have any active research using animals on campus, the Animal Care and Use Policy is in draft for animal use in research.
- NSU employees may conduct research involving animals only with the prior approval of an IACUC, under the auspices of an Inter-institutional Assurance with an assured partner institution.

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University Compliance

Chief Compliance Officer Dr. Hess highlighted Ethics in Compliance along with Compliance Updates on Policies and Student Affairs.

Ethics in Compliance

- University Compliance hosted the first Ethics and Compliance meeting attended by various campus leadership to discuss principles that guide us to make a positive impact through our decisions and actions in alignment with the University's Code of Ethics to discuss.
- The objectives and learning outcomes were:
 - Culture of Trust - Ethical leaders can help employees feel more confident and secure by establishing a culture of trust and respect.
 - Employee Morale - A positive work environment can lead to higher morale.
 - Employee Retention - Ethical leaders can positively affect employee turnover by creating a quality work environment in which employees are happy to be apart.
 - Decision-Making - Ethical decision-making can help avoid costly lawsuits.
 - Collaborative Environment - Transparent decision-making processes can create trust and invite constructive feedback.
 - Organizational Performance - Ethical leadership can enhance organizational performance by integrating moral values into practice

Compliance Updates: Policies

Dr. Hess shared information on compliance-related new, updated, and forthcoming Administrative Policies.

- Proposed Policy: **Civility in the Workplace**
 - Responsible Administrative Office(s): Operations & Institutional Effectiveness/ Human Resources
 - The Civility in the Workplace policy will keep the university in compliance with DHRM Policy 2.35.

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- Proposed Policy: **Animal Care & Use**
 - Responsible Administrative Office(s): Academic Affairs/Research & Innovation
 - The Animal Care & Use policy will align with the Animal Welfare Act.
- Proposed Policy: **Hazardous Commodity Disclosure**
 - Responsible Administrative Office(s): Finance & Administration/ Environmental, Health and Safety
 - The Hazardous Commodity Disclosure will comply with Federal & State Laws.
- Proposed Policy: **Hazing**
 - Responsible Administrative Office(s): Student Affairs/Dean of Students
 - The Hazing policy will support Code of Virginia §18.2-56.

Policies Underway

- Forthcoming Policy: **Minors on Campus**
 - Responsible Administrative Office(s): Operations & Institutional Effectiveness and University Police Department
 - The Minors on Campus will address Code of Virginia § 63.2-1509 (A)(18).
- Forthcoming Policy: **Updating Nondiscrimination Policy**
 - Responsible Administrative Office(s): Operations & Institutional Effectiveness
 - The updated Nondiscrimination Policy ensures compliance continuation with Federal & State Civil Rights Laws.

Compliance Updates: Student Affairs

- University Compliance is continuing collaboration with Student Affairs to complete the Compliance Gap Closure plan from the Compliance assessment conducted earlier this year.
- The Office of Accessibility Services and International Student Services (OASIS) in compliance with Americans with Disabilities Act (ADA), 1990 and Section 504 of the Rehabilitation Act of 1973) addresses:
 - Student Accessibility Services, which is now implementing staff planning.

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- Ms. Mary Banks, MHS, is the new Director of International Student Services.
- The Drug Free Schools and Communities Act Biennial Review is currently in draft.
- The Animals in Housing Program is being developed in compliance with Code of Virginia § 36-96.1.

5. Public Comment

No public comments were made at this meeting.

6. Adjournment

There being no further business, Chairman Dr. Harold L. Watkins II adjourned the meeting at 11:18 a.m.

Respectfully submitted,

Dr. Harold L. Watkins II, Chair
Audit, Risk and Compliance Committee

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

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BOV POLICY # 30 (2020) REPORTING AND INVESTIGATING SUSPECTED WRONGDOING

Policy Title:	Reporting and Investigating Suspected Wrongdoing
Policy Type:	Board of Visitors
Policy Number:	BOV Policy #30 (2020)
Approved:	March 19, 2021
Responsible Office:	Internal Audit
Responsible Executive:	Chief Audit Executive
Applies to:	All University organizations, students, faculty, staff, and volunteers

POLICY STATEMENT

The University will not tolerate fraud, theft, waste or abuse of state or University property or resources. University employees should report suspected wrongdoing or possible fraudulent activities to the Chief Audit Executive or the State Fraud, Waste or Abuse Hotline. All reported allegations will be fully reviewed, and substantiated fraudulent activities will be reported to the proper authorities.

The purpose of this policy is to establish the overall roles and responsibilities of University employees for preventing, identifying, and reporting fraudulent transactions at the University. This policy details responsibility for the reporting and investigation of suspected irregularities.

Non-compliance with this policy may result in disciplinary action up to and including termination of employment. Retaliation against any employee who brings forth a good faith concern, asks a clarifying question, or participates in an investigation is prohibited.

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BOV POLICY # 30 (2020) REPORTING AND INVESTIGATING SUSPECTED WRONGDOING

DEFINITIONS

Abuse: Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse can occur in financial or nonfinancial settings and does not necessarily involve fraud, violation of laws, regulations, or provisions of a contract or grant agreement. Examples may include excessive charges, improper billing practices, or payment for unnecessary services

Fraud: The State Fraud, Waste and Abuse Hotline Policies and Procedures Manual defines fraud as, "The intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to state government, which could result in a tangible or intangible benefit to themselves, others, or the Commonwealth or could cause detriment to others or the Commonwealth. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive."

Some Examples of Fraud, Waste, and Abuse:

- Personal use of state-owned supplies or equipment
- Contract fraud
- Conducting personal business on state time
- Embezzlement or other financial irregularity
- Unauthorized use of University employees/time
- Violations of state procurement policy
- Falsification of official documents (time and leave records, check deposit, etc.)
- Inappropriate expenditures
- Engaging in bribery, kickbacks, or seeking unauthorized rebates

Good Faith Report: A report of conduct wrongdoing or abuse which is made without malice and which the person making the report has reasonable cause to believe is true.

Internal Controls: Policies, practices, and procedures that are designed to provide reasonable assurance that objectives are achieved in the following categories:

- Effectiveness and efficiency of operations (including safeguarding of assets and records)
- Reliability of financial reporting
- Compliance with laws and regulations
- Safeguarding of assets

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BOV POLICY # 30 (2018) REPORTING AND INVESTIGATING SUSPECTED WRONGDOING

Red Flag: A red flag is a set of circumstances that are unusual in nature or vary from the normal activity. It is a signal that something is out of the ordinary and may need to be investigated further. By themselves, they don't necessarily mean anything, but the more that are present, the higher the risk that fraud, waste and abuse is occurring, or could occur.

Waste: Waste is the intentional or unintentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of resources, to the detriment or potential detriment of the University. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

Whistleblower: An employee or citizen of the Commonwealth who witnesses or has evidence of wrongdoing or abuse and who makes or demonstrates by clear and convincing evidence that he is about to make a good faith report of, or testifies or is about to testify to, the wrongdoing or abuse to one of the employee's superiors, an agent of the employer, or an appropriate authority.

Wrongdoing: A violation, which is not merely technical or minimal in nature, of a federal or state law or regulation or a formally adopted code of conduct or ethics of a professional organization to protect the interests of the public or employee.

CONTACT(S)

The President's Office officially interprets this policy and is responsible for matters pertaining to this Policy as it relates to the University Community. The President's Office is responsible for obtaining approval for any revisions as required by [BOV Policy # 01 \(2014\) Creating and Maintaining Policies](#) through the appropriate governance structures. Questions regarding this policy should be directed to the Chief Audit Executive.

STAKEHOLDER(S)

All University organizations, students, faculty, staff, and volunteers

REPORTING AND INVESTIGATING SUSPECTED WRONGDOING POLICY CONTENTS

University employees are responsible for safeguarding University resources under their control and for ensuring that those resources are used only for authorized purposes and in accordance with University policies, and applicable federal and state laws. Administrators and all levels of management have additional responsibility for the design and implementation of effective internal controls to protect University resources from misuse or abuse. Administrators and managers should be familiar with the potential risks and exposures in their areas of responsibility and be alert to any indicators of fraud and financial misconduct, including abusive or dishonest activities.

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BOV POLICY # 30 (2018) REPORTING AND INVESTIGATING SUSPECTED WRONGDOING

Upon discovery of information or circumstances suggesting fraud or misuse of University property or funds, the individual should report the information to the Chief Audit Executive or the Office of State Inspector General Fraud, Waste, and Abuse Hotline by phone at 1-800-723-1615. To avoid conflict, employees are discouraged from personally conducting investigations or interviews. Self-investigating may also compromise the investigation.

Concerns related to employee's moral, ethics or behavior should be referred to the University Human Resource Department or the State Department of Human Resource Management. If unsure whether or not actions are considered as fraud or whom to contact, the employee should contact Internal Audit for guidance.

To protect employee confidentiality, allegations and results will not be disclosed or discussed with anyone other than those with legitimate need to know. The University will provide appropriate support to reporting employees to protect against retaliation and respond to concerns of retaliation or unfair treatment linked to the employee's reporting. Allegations made maliciously will not be tolerated.

All reported allegations will be fully investigated and results reported to the appropriate levels of management. Internal Audit may coordinate the investigations with the General Counsel, University Police and/or other affected areas, both internal and external. Once probable criminal activity has been detected, the University Police will take over the investigation. Internal Audit will support the investigation as required.

Internal Audit will work with management to identify control weaknesses, if any, to prevent further similar violations. Management Action Plans should be developed to mitigate the weaknesses identified. The status of the action plans should be communicated to the President and the Audit Committee on a quarterly basis.

Internal Audit will communicate all substantiated cases of fraud or financial misconduct to the University President, Audit Committee and General Counsel. Internal Audit will not make any recommendations related to disciplinary action. Criminal or civil actions may be taken against employees who participate in fraudulent acts. Decision to take action will be made by the Division Head in conjunction with General Counsel and the President's Office. The determination of disciplinary action is not dependent on the outcomes of law enforcement's investigations or prosecutorial decisions as to whether or not to file criminal charges. The reporter of the allegation may not be privileged to the results of the report submitted.

Code of Virginia § 30-138 requires agency heads to promptly report circumstances suggesting a reasonable possibility that a fraudulent transaction has occurred to the Auditor of Public Accounts, Office of the State Inspector General, and Virginia State Police. The President of the University has assigned this reporting responsibility to the Chief Audit Executive. The University is committed to assisting law enforcement and/or other agencies in the prosecution of those suspected of committing fraud.

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BOV POLICY # 30 (2018) REPORTING AND INVESTIGATING SUSPECTED WRONGDOING

An employee suspected of committing or otherwise involved in fraud may be suspended with or without pay during an investigation of the allegations. If the evidence substantiates that the employee participated in fraudulent acts, the employee will be subject to disciplinary action, up to and including termination, pursuant to the policies outlined in the Virginia Department of Human Resource Management Standards of Conduct Policy 1.60, the Teaching Faculty, and Administrative and Professional Faculty Handbook.

WHISTLEBLOWER PROTECTION

University employees shall not intimidate or take retaliatory action, directly or indirectly, against any member of the University community as a result of whistleblowing. Retaliation against employees for making good faith reports is prohibited by the Virginia Fraud and Abuse Whistleblower protection Act, as set forth in Section 2.2-3011 of the Code of Virginia. The University will provide appropriate support to reporting employees to protect against retaliation and respond to concerns of retaliation or unfair treatment linked to the employee's reporting.

The types of retaliation that are prohibited include, but are not limited to: (1) intimidation, (2) adverse actions with respect to the whistleblower's work assignments, salary, vacation, and other terms of employment; (3) unlawful discrimination; (4) termination of employment; (5) adverse actions against a relative of the whistleblower who is a University employee or student; and (6) threats of any of the above.

EDUCATION AND COMPLIANCE

New employees should be advised of this policy at the time of hire. Periodic training should be provided to all stakeholders, at minimum on an annual basis. Please log into MOAT, choose the Norfolk State University Vault and complete. Completion of this training module is mandatory and failure to complete the training will result in notifications to direct supervisors and the Human Resource Department. An assessment will be given at the end of the session to test understanding of:

- (A) Norfolk State's Suspected Wrongdoing Policy
- (B) The effective use of Fraud, Waste and Abuse Hotline
- (C) The rights and protections afforded to all Hotline Callers

Internal Audit will review completion logs on a quarterly basis and report noncompliance to the Division Vice Presidents for appropriate corrective action.

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BOV POLICY # 30 (2018) REPORTING AND INVESTIGATING SUSPECTED WRONGDOING

PUBLICATION

This policy will be widely published and distributed to the University community. To ensure timely publication and distribution thereof, the Responsible Office will make every effort to:

- Communicate the policy in writing, electronic or otherwise, to the University community within 14 days of approval;
- Submit the policy for inclusion in the Online Policy Library within 14 days of approval; and
- Educate and train all stakeholders and appropriate audiences on the policy's content as necessary. Failure to meet publication requirements does not invalidate this policy.

REVIEW SCHEDULE

- Next Scheduled Review: March 2024
- Approved by, date: Board of Visitors, March 19, 2021
- Revision History: September 28, 2018
- Supersedes: *BOV Policy #30 (2018)*

RELATED DOCUMENTS

State agencies, courts, and local constitutional officers to report certain fraudulent transactions; penalty. [Code of Virginia § 30-138](#)

Department of Human Resource Management Employee Dispute Resolution. <http://www.dhrm.virginia.gov/employmentdisputeresolution/workplaceconflictconsultationprogram>

Department of Human Resource Management policy 1.60 - Standard of Conduct http://www.dhrm.virginia.gov/docs/default-source/hrpolicy/pol1_60.pdf?sfvrsn=2

Office of the State Inspector General, State Fraud, Waste, and Abuse Hotline. <https://osig.virginia.gov/program-areas/citizen-services/report-fraud-waste-and-abuse/>

Code of Virginia: The Fraud and Abuse Whistleblower Protection Act <http://law.lis.virginia.gov/vacode/title2.2/chapter30.1/>

Common types of fraud in higher education and examples of red flags (document attached).

FORMS

There are no forms associated with this policy.

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NSU BOV AUDIT, RISK AND COMPLIANCE COMMITTEE

ROLL CALL VOTE

NOVEMBER 21, 2024

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	Mr. Michael T. Andrews	Totals
Quorum	Yes	Yes	Virtual	Yes	Virtual	Virtual	Yes	4-0
Recommend Approval of Electronic Participation	Yes	Yes	V	Yes	V	V	Yes	4-0
Approval of the Minutes	Yes	Yes	V	Yes	V	V	Yes	4-0
Approval of BOV Policy #30 (2020) – Reporting and Investigating Suspected Wrongdoing	Yes	Yes	V	Yes	V	V	Yes	4-0
Adjourned	Yes	Yes	V	Yes	V	V	Yes	4-0