MINUTES

1. **Call to Order/Establish Quorum**

   Mr. Edward Sanders, Chair, called the Audit, Risk and Compliance Committee meeting to order at approximately 1:09 p.m. A quorum was established with a 3-0 roll call.

   Mrs. Heidi Abbot indicated her location was more than 60 miles away resulting in virtual participation.

   Committee Members - Present
   Mr. Edward Sanders, Chair

   Committee Members - Virtual
   Mrs. Heidi Abbott

   Additional Board Members (appointed by Rector to complete quorum)
   Mr. Dwayne B. Blake
   Dr. Katrina L. Chase

   NSU Administrators and Staff
   Dr. Javaune Adams-Gaston, President
   Ms. Pamela F. Boston, University Counsel and Senior Assistant Attorney General
   Mrs. Derika L. Burgess, Chief Audit Executive
   Dr. Leonard E. Brown Jr., Vice President for Student Affairs
   Dr. Gerald Ellsworth Hunter, Vice President/CFO, Finance and Administration
   Dr. Justin L. Moses, Vice President for Operations & Chief Strategist
   Mr. Clifford Porter, Vice President for University Advancement
   Dr. Melody Webb, Athletics Director
   Dr. Tanya S. White, Vice President/Chief of Staff
   Dr. Aurelia Williams, Interim Provost and Vice President for Academic Affairs
   Dr. Melissa Barnes, Interim Associate Vice President for Enrollment Management
   Mr. Eric W. Claville, Executive Advisor to the President for Governmental Relations
   Mr. Gregory Baptiste, Interim Chief Information Officer/Dir. Enterprise Applications
   Mr. Ronald King, Chief Information Security Officer/Director of IT Security
   Ms. Erica Saunders, Executive Assistant, Provost Office and Academic Affairs
   Dr. James Walke, Associate Vice President for Institutional Effectiveness and Planning

Mrs. Sharea' Williams, Executive Assistant/Operations and Institutional Effectiveness
Mr. Terry G. Woodhouse, Interim Associate Vice President for Facilities Management
Mr. Christopher Gregory, Office of Information Technology Media Specialist
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

2. **Recommend Approval of Electronic Participation**

The Committee unanimously approved the electronic participation for Mrs. Heidi Abbott with a 3-0 roll call vote. The motion was made by Dr. Katrina Chase and second by Mr. Dwayne Blake.

3. **Approval of the Minutes**

Dr. Katrina L. Chase motioned, Mr. Dwayne B. Blake seconded, and the Committee unanimously approved the Audit, Risk and Compliance Committee meeting minutes for December 4, 2025.

4. **Discussion Items**

Internal Audit

CAE Burgess provided updates on FY2026 audit plan and IT sensitive system audit. She also led a comprehensive overview of the new AI policy, NSLDS reporting, and required Continuous Monitoring.

FY2026 Audit Plan | Update

- The audit fieldwork for Maxient, a centralized database for reporting and tracking student conduct, is complete and the final report has been released.
- Softdocs, an electronic document management platform, is classified as a sensitive system and projected to be audited in Summer 2026.

I.T. Sensitive System Audit | Maxient

- Findings across key domains and vulnerabilities in access controls, logging, incident response, configuration management, and vendor oversight were discussed.
- Although no known breaches are present, Internal Audit is working closely with the Office of Information Technology to create targeted corrective actions in effort to reduce exposure through configuration updates, training, and enhanced vendor due diligence.

Local Policy | Ethical Uses of AI

- OIA has developed and implemented the university's first policy for the Ethical Use of Artificial Intelligence.
- The policy provides strong internal controls and governance ensuring transparency and explainability, sustained data privacy and security, organization and regulatory compliance, data quality, over reliance and, skill erosion prevention when engaging generative AI.
- The local policy is departmental but will be assessable in the policy library.

NSLDS Reporting Update

- A data analysis of 20 Fall 2025 students that were withdrawn by 9/19/25 was conducted to evaluate the university's alignment with federal regulations, timely reporting, and accuracy of student enrollment data delivered to the National Student Loan Data System (NSLDS).
- The reviews are scheduled to continue for Fall 2025 and Spring 2026 withdrawals. A follow-up report will be presented when results are disseminated.
- Currently, the institution is adhering to federal 60-day certification standards along with validated and timely submissions.
- The university remains in compliance and has received recommendations of reinforcement:
  - Document – Establish a documentation log for all roster submissions and corrections.
  - Train – Conduct periodic staff training on enrollment reporting regulations, especially when ED releases updates.
  - Review – Schedule periodic reviews to validate reporting accuracy and ensure continued compliance
  - Automate - Automate alerts or workflows, (if Student Information System capable) when a student's enrollment status changes.

Continuous Monitoring | NSUPD Property and Evidence Inspection

- OIA performed a semi-annual inspection of the NSUPD Property and Evidence room, which is part of Internal Audit's ongoing monitoring activities. The assessment focused on cash inventory lists, digital inventory management, routine dispositions, restrictive property and evidence entry, compliant bagged and vouchered evidence, and active case controls.

- NSUPD scored an overall Satisfactory+ rating solidifying that key controls are operating effectively. In addition to the positive audit, several enhancement opportunities were extended:
    - Request Commonwealth Attorney's consent to permit civil asset forfeiture on all currency without evidentiary value.
    - Procure a currency counter to confirm denomination accuracy and heat sealer bags/equipment to detect tampering and protect seized property.
    - Acquire an additional scanner to improve intake and outtake active case evidence and reinforce chain-of-custody control.

Continuous Monitoring | Self-Assessment

- A mature Internal Audit function is required to be reviewed internally and externally.
- The 2025 external assessment has concluded and the recommendations for Communication, Monitoring, and Resources are implemented:
    - Communication - OIA developed and submitted quarterly aging reports with corrective actions and completion dates. This provides the Audit, Risk and Compliance Committee and President an opportunity to weigh issues and address appropriately and promptly.
    - Monitoring - OIA and UC have sourced separate modules within K10 Vision software. The platform has the capability to automate requests for data submissions and create dashboards and reports.
    - Resources – OIA has staffed a certified IT Auditor.

- The results from the 2025 internal assessment are highlighted:
    - IIA Global Audit Charter BoV reviewed and approved
    - Planned risk-based annual audits
    - Staff maintain prerequisite skills and education
    - Audit partners rated the department good to excellent across 18 criteria
    - Audit projects are appropriately planned, and the work performed is adequately documented, following the guidelines in the IIA Standards.

- o Budget is balanced between internal audits, external audits and professional development.
- o Internal control, risk management and consultations support a reduction in hotline calls. To date, they have remained lower than previous years.

University Compliance

Chief Audit Executive Burgess presented updates on Compliance Partners along with Required Employee Training and Compliance Submissions results for 2025.

Compliance Partners

- University Compliance collaborative mission to support compliance partners campus wide continues with the division of Student Affairs, Environmental, Health & Safety, Campus Police, as well as Research and Innovation. Key compliance activities updates include:
    - o International Students Via-TRM platform acquisition & support staff
    - o Confined Spaces SOP, signage, and training
    - o Campus Security Authority (CSA) identification for 2026
    - o Support Chemical Hygiene Plan development and review

Compliance | Required Employee Training

- Through collaboration with 10 distinct campus areas, Compliance discovered 55 mandatory compliance related employee training.
- The required employee training reached a completion rate of 94.4%

Compliance Activities | Submissions

- On behalf of the University, 31 units collectively manage, monitor, and remit over 430 compliance reporting obligations required by governing laws and regulations.
- In 2025 compliance activities resulted in 100% submissions without penalty.

4. **Public Comment**

No public comments were made at this meeting.

5. **Adjournment**

There being no further business, Mr. Edward Sanders, adjourned the meeting at 1:31 p.m.

Respectfully submitted,

_____

Mr. Edward Sanders, Chair
Audit, Risk and Compliance Committee

_____

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

NSU BOV AUDIT, RISK AND COMPLIANCE COMMITTEE

ROLL CALL VOTE

MARCH 5, 2026

Item	Mr. Edward Sanders (Chair)	Mrs. Heidi Abbott (Virtual)	Mr. Dwayne Blake (Quorum)	Dr. Katrina Chase (Quorum)	Totals
Quorum	Yes	V	Yes	Yes	3-0
Approval of Virtual Participation	Yes	V	Yes	Yes	3-0
Approval of the December 4, 2025 Minutes	Yes	Yes	Yes	Yes	4-0
Adjournment	Yes	Yes	Yes	Yes	4-0