DRAFT

BOARD OF VISITORS
AUDIT, RISK AND COMPLIANCE COMMITTEE MEETING
October 22, 2026

MINUTES

1. Call to Order/Establish Quorum

Mr. Edward Sanders, Chair, called the Audit, Risk and Compliance Committee meeting to order at approximately 1:58 p.m. A quorum was established with a 5-0 roll call.

Committee Members - Present
Mr. Edward Sanders, Chair
Mrs. Heidi Abbott
Dr. Tony Brothers
Dr. Keisha Samuels
Dr. Michael Thornton

Committee Members - Virtual
Mr. Darrell "DJ" Jordan

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, Vice President for Student Affairs
Dr. Gerald Ellsworth Hunter, Vice President for Finance and Administration & Chief Financial Officer
Dr. Justin L. Moses, Vice President for Operations and Chief Strategist for Institutional Effectiveness
Dr. Melody Webb, Vice President and Athletics Director
Dr. Tanya S. White, Vice President and Chief of Staff
Dr. Aurelia T. Williams, Provost and Vice President for Academic and Faculty Affairs
Mr. Eric Claville, Executive Advisor to the President for Governmental Relations
Ms. Erica L. Saunders, Executive Administrative Assistant, Provost Office
Mrs. Sharea' Williams, Executive Administrative Assistant of Operations and Institutional Effectiveness
Mr. Kenneth R. Radford, Office of Information Technology
Mr. Rasool A. Shabazz, Office of Information Technology
Ms. Sher're S. Dozier, Clerk to the University President for the Board of Visitors
Mrs. Phillita Peeples, Executive Assistant to Internal Audit and Compliance

2. **Approval of the Minutes**

   Dr. Keisha Samuels motioned, Mrs. Heidi Abbott seconded, and the Committee unanimously approved the Audit, Risk and Compliance Committee meeting minutes for May 7, 2026.

3. **Recommend Approval of Electronic Participation**

   The Committee unanimously approved the electronic participation for Mr. Jordan with a 5-0 roll call vote. The motion was made by Dr. Michael Thornton and seconded by Dr. Keisha Samuels.

4. **Discussion Items**

   Internal Audit

   Chief Audit Executive Burgess presented the annual review of the 2027 Internal Audit Charter and the Internal Audit Strategic Plan, including the FY2027–FY2028 Audit Plan, budget resources, and learning plan.

   2027 Internal Audit Charter | Annual Review - ACTION ITEM

   - **Purpose:** Help the University create, protect, and sustain value through independent, risk-based assurance and advisory services covering governance, risk management, internal controls, and regulatory compliance.
   - **Role:** The role of Internal Audit is to evaluate and improve risk management, internal controls, and regulatory compliance.
   - **Authority:** Full, unrestricted access to data, systems, and activities. Internal Audit is accountable for the records and information it controls.
   - **Independence:** Unbiased, evidence-based professional judgment.
   - **Governing bodies:** The Charter explicitly identifies the external and institutional requirements that guide Internal Audit's work, including Office of the State Inspector General (OSIG) oversight, University policies, Government Auditing Standards, Generally Accepted Accounting Principles, and VITA SEC530 information security guidance.
   - **Communication:** The Charter provides for direct, unrestricted communication with senior management, the President, and the Board of Visitors.
   - **Services:** Internal Audit services include assurance and consulting across operational, financial, and information technology areas, along with investigations, training, follow-up engagements, and external audit coordination.

- **Board oversight:** The Board of Visitors approves the charter, mandate, audit plan, and budget. Reviews the strategic plan, learning plan, resources, reports, and assessments.
- **Quality assurance:** A quality assurance and improvement program measures performance.

Dr. Keisha Samuels motioned, Dr. Tony Brothers seconded, and with a 6-0 roll call vote the Committee recommended the FY27 Internal Audit Charter to the full Board for approval.

State of Internal Audit | FY 27 Strategy

- Mrs. Burgess presented an update on the State of Internal Audit focusing on FY2027 strategies. The design and intent are to strengthen the organization's ability to create, protect, and sustain value. The vision remains the same: to be a trusted strategic partner helping the University achieve its mission.

- Internal Audit's approach will prioritize based on institutional risk, expand its use of data analytics and continuous monitoring to identify emerging issues while improving service quality through practical recommendations, root-cause analysis, and training.

FY2027–FY2028 Audit Plan | ACTION ITEM

The Chief Audit Executive reviewed the proposed FY2027-FY2028 Audit Plan and planned audit engagements. The scheduled audits were acknowledged and selected engagements were discussed in greater detail.

- **Spring 2027:** The Voyager Gas Card and Blue Card will undergo a state aligned review of administrative and transactional usages. Academic Excellence and Accessible Learning instructional practices and digital course access will be reviewed in compliance with ADA.

- **Fall 2027:** The Federal Award Closeout Compliance audit review addresses sensitive system protection and the risk of reporting gaps in research, any questionable costs, and repayment exposure. This audit also includes security controls for our other sensitive systems, federal award closeouts. A Partnership Governance review will validate if University partnerships are aligned with institutional goals.

- **Spring 2028:** The security controls for the institutional ERP and sensitive system, Ellucian Colleague will have an ARMICS compliant assessment. The Office of Internal Audit will receive an independent external quality assessment. An audit on the services that OIA provide,

and the quality of that service, and the conformance with globally recognized professional standards.

- **Fall 2026-Spring 2028:** Federal student aid follow-ups are strategically scheduled for the next 2 years. The goal is to evaluate the prescribed corrective actions for APA audit findings are actively implemented, operating effectively, and prevent recurrent findings.

FY2027-FY2028 Budget and Learning Plan | Approval

- Mrs. Burgess presented a budgetary overview for FY2027-FY2028. The budget provides the capacity to execute the audit plan. Thirty percent of the resources are exclusively for technology including data analytics support, evidence management, and continuous monitoring tools. Another twenty percent is allocated to staff training and aligning skill development with upcoming engagements. Thirty-five percent supports specialized expertise, such as co-sourced support for complex reviews, and fifteen percent will be expensed for a mandatory external assessment.

- A snapshot of the FY2027 learning plan displayed staff training in alignment with upcoming engagements. The complete plan is available upon request.

Mrs. Heidi Abbott motioned, Dr. Keisha Samuels seconded, and with a 6-0 roll call vote the Committee recommended the FY2027–FY2028 Internal Audit Plan, related budget, and learning plan to the full Board for approval.

University Compliance

Chief Audit Executive Burgess presented updates on the 2026 Ethics and Compliance Summit, compliance leadership, policy updates, legal considerations, and required training.

2026 Ethics and Compliance Summit | Results

- The annual Ethics and Compliance Summit was held on August 6, 2026. There was a mixture of 27 attendees, primarily mid- and senior-level leaders positioned to influence University policy, ethics, and governance.
- Twenty-three attendees completed the survey. All respondents reported overall satisfaction, job relevance, and the ability to share takeaways with colleagues; 91% reported an improved understanding of the NSU Code of Ethics, and 87% reported learning something that will support better decisions.
- Participants requested campus-wide expansion, more real-world scenarios, and additional discussion time.

Compliance Partners | Policy Updates

- Mrs. Burgess reported that University Compliance continues to work with compliance partners on policies addressing Employee Housing and Children in the Classroom.
- The University participated in a Department of Homeland Security assessment.
- Other priorities highlighted were timely completion of required training, statutory reporting, and designated laser and radiation safety responsibilities.

Legal Considerations | 2026 General Assembly

Mrs. Burgess reported on legislative developments affecting higher education governance, funding, procurement, campus safety, student matters, workforce issues, and reporting. She confirmed that the following bills have passed, except where noted.

- **SB 699 (Board Meetings)** – Requires proposed agendas to be posted online and generally bars final action on items added after a public meeting begins, with exceptions for time-sensitive matters. Shared governance and related proposals were vetoed, but interest in these issues continues.
- **HB 131 (Religious Accommodations)** – Requires reasonable academic accommodations for religious observance and a grievance process in the student and faculty handbooks. University Compliance is working with Title IX, which will manage the request form in Maxient and route it to Academic Affairs. University Counsel noted that existing policy governs accommodation, and the new law adds a formal review and grievance process.
- **HB 427 (Student-Parent Data)** – Authorizes SCHEV to collect statewide data on students who are parents. University Compliance is identifying responsible offices and ensuring the data remains protected under federal privacy requirements, pending SCHEV guidance.
- **HB 5 (Paid Sick Leave)** – Provides one hour of paid sick leave for every 30 hours worked to employees beyond full-time staff, for the employee's own physical or mental health, care of a qualified family member, or certain safety-related needs. Implementation is pending DHRM guidance.
- **HB 1 / SB 1 (Minimum Wage)** – Increases the minimum wage to $12.77 this year, $13.75 next year, and $15.00 in 2028, followed by annual inflation adjustments, and includes a hiring preference provision pending DHRM guidance.

NSU Employee Required Training | Spring and Summer 2026

- The Spring and Summer 2026 NSU employee required training reached a ninety-four percent completion rate.
- Some areas of participation include financial, technology, and environmental health and safety functions.
- Required training satisfies regulatory and safety standards and protects the University from fines and avoidable errors. Mrs. Burgess noted the administrative follow-ups and trackings are managed by the Executive Assistant.

5. **Closed Meeting – Pursuant to 2.2-3711(A) 1, 7, 8, and 19 of the Code of Virginia of the Code of Virginia**

Mrs. Heidi Abbott read the following motion, seconded by Dr. Keisha Samuels, and with a 6-0 roll call vote the Committee unanimously approved.

Motion by Mrs. Heidi Abbott.

Pursuant to Section 2.2-3711(A) 1, 7, 8, and 19 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 include, more specifically, discussion of the performance of specific departments' operational vulnerabilities and Compliance "Gap" closure activities;

(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;

(19): Discussion of plans to protect public safety as it relates to terrorist activity or specific cybersecurity threats or vulnerabilities and briefings by staff members, where discussion in an open meeting would jeopardize the safety of any person or the security of any facility, building, structure, information technology system, or software program; or discussion of reports or plans related to the security of any governmental facility, building or structure, or the safety of persons using such facility, building or structure.

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 and Vice President for Institutional Effectiveness
Vice President for Finance and Administration
Vice President and Chief of Staff

Chief Audit Executive, Internal Audit
Provost and Vice President for Academic Affairs
Vice President for Student Affairs
Interim Chief Information Officer and Director Enterprise Applications

6. Reconvene Meeting

Mr. Sanders, Chair, read the following motion, and with a 6-0 Roll Call Vote the Board unanimously approved.

Motion by Mr. Edward Sanders

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, Mr. Edward Sanders adjourned the meeting at 3:38 p.m.

Respectfully submitted,

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

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

NORFOLK STATE UNIVERSITY BOARD OF VISITORS

RESOLUTIONS

2026 BOARD RESOLUTION

NORFOLK STATE UNIVERSITY BOARD OF VISITORS
RESOLUTION TO APPROVE
THE INTERNAL AUDIT CHARTER

WHEREAS, the audit plan is developed to provide management with assurance and advisory services on areas that represent risk to the university; and

WHEREAS, the Norfolk State University Board of Visitors received a report from the Audit Committee on the status of the FY 2027 Internal Audit Charter that expires on July 1, 2027, including associated resources such as budgeting and learning plan; and

WHEREAS, the upcoming change in administration and the appointment of NSU's 7th President presents an opportunity to align the Charter with mission and vision of the Board and University; 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 this resolution to approve the FY27 Internal Audit Charter until July 1, 2027.

Board Approval Date: October 23, 2026

NORFOLK STATE UNIVERSITY BOARD OF VISITORS

RESOLUTIONS

2026 BOARD RESOLUTION

NORFOLK STATE UNIVERSITY BOARD OF VISITORS
RESOLUTION TO APPROVE
THE INTERNAL AUDIT PLAN

WHEREAS, the audit plan is developed to provide management with assurance and advisory services on areas that represent risk to the university; and

WHEREAS, the Norfolk State University Board of Visitors received a report from the Audit Committee on the status of the FY 2027-28 Internal Audit plan that expires on July 1, 2028 including associated resources such as budgeting and learning plan; and

WHEREAS, the upcoming change in administration and the appointment of NSU's 7th President presents an opportunity to align the audit plan with the strategic 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 Committee, the Norfolk State University Board of Visitors approves this resolution to approve the FY27-28 Internal Audit Plan until July 1, 2028.

Board Approval Date: October 23, 2026

NSU BOV AUDIT, RISK AND COMPLIANCE COMMITTEE

ROLL CALL VOTE

OCTOBER 22, 2026

Item	Mr. Edward Sanders (Chair)	Mrs. Heidi Abbott	Dr. Tony Brothers	Mr. Darrell "DJ" Jordan (Virtual)	Dr. Keisha Samuels	Dr. Michael Thornton	Totals
Quorum	Yes	Yes	Yes	A	Yes	Yes	5-0
Approval of May 7, 2026 Minutes	Yes	Yes	Yes	A	Yes	Yes	5-0
Approval of Electronic Participation	Yes	Yes	Yes	—	Yes	Yes	5-0
Recommend Approval of the 2026 Internal Audit Charter	Yes	Yes	Yes	V	Yes	Yes	6-0
Recommend Approval of the Strategic Plan, FY2027–FY2028 Audit Plan, Budget, and Learning Plan	Yes	Yes	Yes	V	Yes	Yes	6-0
Motion - Closed Meeting	Yes	Yes	Yes	V	Yes	Yes	6-0
Motion - Reconvene Meeting	Yes	Yes	Yes	V	Yes	Yes	6-0
Adjournment	Yes	Yes	Yes	V	Yes	Yes	6-0

- " A" = ABSENT