

**Florida Agricultural and Mechanical University  
Board of Trustees**



**Audit & Compliance Committee Meeting  
*Conference call***

**Date: Tuesday, January 08, 2019**

**Time: 3:00 PM**

**Committee Minutes**

Members Present: Trustee Craig Reed, Vice Chair  
Trustee Belvin Perry, Jr. (Absent),  
Trustee Harold Mills, Trustee Robert Woody (Absent)

Other Members: Trustee Al Lawson (Visiting Trustee)  
Trustee Thomas Dortch (Visiting Trustee)

Chair Craig Reed called the meeting to order by requesting Debra Barrington to call the roll. Ms. Barrington called the roll. There was not a quorum. Chair Reed agreed to proceed with the meeting as scheduled.

Chair Reed stated that the *Informational Item* before the Board was the review of the 2017 Operational Audit. He also noted that the agenda contained one action item -- the approval of minutes from June 6, 2018 and September 25, 2018. Action on those items were deferred until later. Chair Reed then requested that VP Givens present the review of the 2017 Operational Audit.

VP Givens reviewed the Operational Audit, issued in December 2018. The audit reviewed 36 operational areas and included five (5) findings (compared to 10 findings in the previous audit). VP Givens noted that the number of findings for the other Universities ranged from two (2) to nine (9). VP Givens also referenced the timeframe of the audit, which began shortly after receiving the audit report for the previous year.

VP Givens summarized the findings. VP Beverly Barrington outlined the development of corrective action plans. VP Wanda Ford, AVP Sameer Kapileshwari, AVP Archie Bouie, and AD John Eason reviewed specific corrective action plans designed to address the findings relative to their divisions/departments.

Adjourned by Chair Craig Reed.

Florida Agricultural and Mechanical University  
Board of Trustees



**Audit & Compliance Committee Meeting**

**Date: Tuesday, September 25, 2018**

**Time: 3:00 PM**

**Committee Minutes**

**Members Present:** Trustee Craig Reed, Vice Chair  
Trustee Harold Mills, Trustee Belvin Perry, Jr.  
Trustee Robert Woody (Absent)

Debra Barrington, called the roll. There was a quorum.

Chair Craig Reed called the meeting to order by welcoming everyone to the Audit and Compliance Committee Meeting and requested the roll be called. Chair Reed shared there was one *Action Item* and a couple of *Informational Items*. VP Givens was requested to give his presentation.

VP Givens stated that audit standards require that an Annual Risk Assessment be prepared for the purpose of allocating resources to the work to be done in the next year. The full Risk Assessment was posted on the website. VP Givens shared he was going over the highlights and to answer any questions. The methodology for this year was the same as prior years and included interviews, surveys, consideration of information received from audits, investigations, and advisory services provided throughout the year.

An overview of the high-risk areas was provided.

- **Auxiliary Services: Athletics**
  - budget and cash management,
  - NCAA compliance, and
  - employee turnover.
- **Financial management:**
  - cash management, budgetary, revenue pressures and cash forecasting for the University.
  - IT Compliance - data protection, NIST Standards, and not using best practices,
  - IT Daily Operations, including concerns relating to availability of systems, unauthorized access, change management, and incident response,
  - IT Strategy Planning and Governance - concerns regarding aligning IT with University business objectives, patch management, development of IT strategic plans,
  - IT Development and Research, IT governance and oversight, prioritizing projects, whether they had adequate staffing levels, and how IT risk is identified.
- **Instruction and Academic Support:** - Course and curriculum development, coordination and development of curriculums between Colleges/Schools and Registrar's office, curriculums and course offerings not updated to match job market requirement, online education, course offerings not in line with the needs of the Students,
- **Leadership and Governance** - Institutional Compliance related to Athletics, E-Procurement, ITS (including NIST Standards), and Cybersecurity,

- Plant Operations and Maintenance: building maintenance, inadequate resources to provide deferred maintenance on infrastructure; major repair and renovation, construction management, utilities, and infrastructure,
- Purchasing / E-Procurement: contract administration, failure to follow established policies and procedures, competitive procurement and obtain services,
- Research and Development: compliance research, training and monitoring, awareness programs, grant close-out documentation for cost transfers, security research related to the NIST standards and standards. It is required that the University have certain controls in place in order to receive federal funding.
- Student Services: Financial Aid - evaluation for compliance with NIST Standards has not begun.

The proposed Work Plan for the 2018-19 year includes the following projects linked to the risk areas they address (Pages 14-18 of the Risk Assessment document).

- Audits and Assurance Services
  - Performance funding data integrity audit – includes coverage in governance, academic reporting, academic records management,
  - Athletics expense review,
  - Decentralized cash collections,
  - Athletic Booster review,
  - Band member eligibility compliance review,
  - Online education and support,
  - Cloud service provider review,
  - IT review automation/use of PeopleSoft,
  - IT active directory,
  - FAMU/FSU College of Engineering review (joint with the Florida State Internal Audit),
  - Construction management, and
  - Data analytics.

Chair Reed requested VP Givens give greater details as to what items were being presented for better understanding. VP Givens shared that these are the general projects which are being proposed for the 2018-19. Chair Reed then confirmed that VP Givens weren't just calling out 2018-19 but that all of the projects for the three (3) year plan is being reported. VP Givens gave clarity that it is for the 2018-2019 year. The projects are recorded on Page 14 within the 2018-19 Risk Assessment and Internal Audit Plan the projects listed; as well as some additional information related to the number of hours that's being proposed for the projects.

Chair Reed whether the audit plan could be executed with existing staff or whether external support is needed. VP Givens shared that the total hours and a description is provided in the Risk Assessment Plan on Page 18 under the Planned Coverage for Fiscal Year. There's a total of 16,640 hours for staffing at the current level. DAC has seven (7) staff; if everybody worked the full year that would be the number of hours that we have available to us. We developed a plan based on spending 80% of our time related to direct project hours and taking into consideration the hours needed for training, administration and leave. Chair Reed shared that this is to be done with internal resources not external. VP Givens said that is correct. There are resourced in the budget if it is needed to go outside.

Trustee Kelvin Lawson inquired about the work that VP Givens being done regarding some of the plans put in place to address the potential facilities infrastructure risk. VP Givens shared that the infrastructure issue came up primarily because of deferred maintenance had not been done. Trustee Harold Mills questioned whether the Boilers and Chillers would fall under deferred maintenance for Housing or would that stand alone.

President Larry Robinson / Dr. Wanda Ford shared that the refinancing program provides HBCUs with access to capital financing or refinancing for the repairs, renovations, and construction of classrooms, libraries, laboratories, dormitories, instructional equipment, and research instrumentation.

Trustee Mills inquired regarding there is accountability for the items that have been on the report for a year. Chair Reed requested VP Givens to discuss accountability for follow up on the Audit Findings and then get closure on those as a part of the audit plan. VP Givens shared that Auxiliary Services, Financial Management, and Informational Technology would fall under the CFO. The University has a Chief Information Officer and a Chief Information Security Officer to address the Informational Technology issues. The Instruction and Academic Support would fall under the Provost, Leadership and Governance fall under the Board and Leadership Team, Plant Operations and Management and Purchasing fall under the CFO, Research and Development falls under the Vice President of Research, and Student Services falls under the Vice President for Student Affairs. Once the audit is done, the responsible parties provide a corrective action plan which would include an expected action date for implementation of corrective actions.

Chair Reed since this is an action item, he requested a motion for the approval of the Risk Assessment Work Plan. Trustee Belvin Perry, Jr., moved that the 2018-19 Work Plan be adopted. The motion was second by Trustee Harold Mills; all in favor.

Chair Reed, the 2018-2019 Risk Assessment was adopted with approved. Chair Reed suggestion proceeding with Division Activities. VP Givens provided a detailed report of the Status of Prior Audit Findings and a summary of the status of open audit findings. VP Givens provided the name of each executive owner, total number of open findings, partially corrected findings, uncorrected findings, corrective actions to be validated (those implemented and validation of those in process), and number of findings with corrective actions not due.

Chair Reed requested Dr. Wanda Ford, Vice President of Financial and Administrative Services to share an update on the uncorrected findings. Dr. Ford and Clifford Stokes, Chief Informational Security Officer indicated that there are four (4) open findings in the IT Department and corrective actions are in progress and anticipate closing two of the findings by the end of October 2018. The other two require more time and effort to correct; however, implementation requires coordination and collaboration from multiple departments across the University. The Risk Assessment finding will be closed. The finding of the inventory for unknown stores will be closed in October 2018 and requires collecting information from each department across the University to get information on what type of sensitive information is kept in each department. The finding regarding the Risk Management Program is going to require a lot more effort and is contingent on the completion of the current risk assessment being completed now. The finding for User Access for the IRattler System requires us meeting with all the different departments and trying to understand the different roles and permission that each User must have based upon their work description.

Chair Reed asked VP Givens to give greater insight regarding how the due date to correct an audit finding is determined. VP Givens shared that the date is provided by the executive owner of the finding. Considerations for establishing a due date include determining what needs to be done to correct the issues and a realistic time needed to address the issue. Chair Reed recommended reporting progress toward achieving the goal or some type of timeline, such as 20, 30, 40, or 50% complete. Chair Reed would like to see the progress of the work that's taken place. Chair Reed recommended that as we go through this phase of the process that we assess from an audit perspective if there's nothing else driving the requirement, such as compliance related from a legislative perspective or to some policies and procedures. We need to do those immediately. This process is to uncover areas where we can potentially have an issue or we have high risk and to put a plan in place to reduce the risk. We can never eliminate all the risk but we can reduce them. VP Givens shared he made a note and would try and include that in the future report.

Chair Reed asked if there were any other comments and/or questions for the status of prior audit findings. There were none; we then proceeded with VP Givens presenting the next item.

VP Givens proceeded with the Review on the findings related to the Rattler Booster Financial Records. The review disclosed that 1) money collected was being deposited in the Foundation and the Athletic Director was approving disbursements as required by the BOT Regulation 2005-18; 2) membership records were maintained, 3) separation of duties had been achieved through assignment of duties to Booster Board Members and implementing compensating controls; and 4) a general ledger system had been acquired and implementation is in process for the June 30, 2018. Corrective actions for written policies and procedures covering the Boosters financial operations had not been implemented. The Division is working in collaboration with Boosters management to monitor implementation of the corrective actions. Trustee Belvin Perry, Jr., asked when this would be completed? VP Given shared it would be by December, 2018. Trustee Perry then asked how long have they been working on this? VP Givens shared that it has been approximately one year. Trustee Perry reminded all that we are going down the same road that we just went down.

VP Givens shared that they have addressed the inadequate records and, by doing this, they hope to receive an opinion on the financial statements for the year, and he will follow up with the Boosters to get the status of the written policies and procedures. Trustee Lawson was given the floor; Trustee Lawson said he agrees with Trustee Perry and wants to put a date certain for completion, but a broader question is how we know that the Boosters are following these procedures which VP Givens outlined. VP Givens shared that we have been working with the Boosters. We have someone on our staff that has continuous contact with the Boosters about once a month. We have looked to see if the records that the Boosters are maintaining will be adequate, we reviewed some of the checks as supporting documentations and the documentation for some of the collections. At the end of the year the Boosters will have their independent audit. The work plan includes a project that relates to determining the requirements of BOT Policy 2005-18. We will periodically check to see that they are doing these things.

**Uncorrected findings:**

**Update – Athletics Review:** The disclosures are as following – Untimely payment of bills and budget over-expenditures appeared to result from lack of resources, failure to encumber obligations, expenses for football were charged to the budgets for other Athletic teams, goods/services were authorized and received prior to issuance of a requisition and purchase order, Purchasing Card transactions were not timely reconciled, no additional disciplinary actions were taken, and improvements in pre-audit of purchases of services are needed. The Division is working in collaboration with the Controller’s office and Athletics Department to implement a new process for ticket office sales.

**Operational Audit –** The Division had an exit conference but have not received written findings; therefore, it is premature to discuss at this time.

Rica Calhoun, CCEO shared for discussion the compliance risks and coordination of the compliance function with audit operations. Rica also provided an update regarding the compliance and ethics plan.

Adjourned by Chair Craig Reed.

**Florida Agricultural and Mechanical University  
Board of Trustees**



**Audit & Compliance Committee Meeting**

**Date: Wednesday, June 6, 2018  
Time: 11:30 AM**

**Committee Minutes**

**Members Present:** Trustee Craig Reed, Vice Chair  
Trustee Harold Mills (Absent), Trustee Belvin Perry, Jr.  
Trustee Robert Woody

Debra Barrington, called the roll and acknowledged having a quorum.

**Action Items**

Chair Craig Reed opened the meeting and confirmed there was a quorum. Chair Reed requested a motion to approve the Thursday, March 8, 2018 Minutes. Trustee Perry made a motion to approve the noted minutes. The motion was second by Trustee Woody. Motion carried.

Chair Reed indicated the second action item was the compliance program. The program was sent to the Board members for review. The members were asked if everyone had the chance to review the program. Chair Reed requested Rica Calhoun, Chief Compliance and Ethics Officer to give presentation regarding the compliance program.

Rica Calhoun provided an overview of the report. First, Rica gave a road map as to what would be discussed and will be answering some frequently asked questions that we've received:

- Why compliance and ethics program;
- The difference between Audit and Compliance;
- The seven (7) elements of an effective Compliance and Ethics Program; as well as progress.

**Why Compliance and Ethics?** As we know Higher Education is one of the most widely regulated industry; from Federal to State Law and numerous administrative enforcement agencies in between, there is an intense focus on so many aspects of our operations. It is important to have a concentrated view of compliance and ethics issues through a formalized process that a program can provide. Then we look at our various structure; our Institution, like many others, have a decentralized structure, which means that each compliance area has subject matter experts. This is a benefit as a subject matter experts are highly knowledgeable and can closely monitor their area. The disadvantage is that these areas tend to work in silos, which can result in compliance gaps and a sometimes fragmented institutional response, especially in response to issues span multiple departments and compliance and ethics issues. An effective compliance and ethics program helps us bridge those gaps by working with compliance partners throughout the Institution to identify those issues and assist in the development of a comprehensive institutional response. There's also a cost savings in effectively monitoring compliance and ethics issues, in comparison to the serious cost associated with defending allegations of wrong doing or payment in the form of settlement or ordered remedy. This does not include the cost of corrective action or the negative impact to the Institution reputation. For example, in the last few

years the Equal Employment Opportunity Commission has filed multiple complaints against universities for a number of alleged violations; including:

- Sex discrimination;
- Disability discrimination; and
- Retaliation.

A compliance and ethics program allows the University to be proactive through monitoring, response and working proactively prevent us from lapsing back into noncompliance. As importantly is University culture; the compliance and ethics program promotes the cultural of compliance and ethical decision making by making it a priority, giving members of the University Community the tools that they need to clear expectations and to make reports.

A question received with some frequency is what is the difference between Audit and Compliance? There is some overlap but important distinctions. Internal audit is focused on providing assurance for validation by periodically testing internal controls established by management that determines effectiveness. Compliance focuses on working continually with compliance elements throughout the University to comply with applicable law and policy by promoting a culture that empowers members of the University Community to consistently engage in compliance and ethical decision making. So, where audit tests the decisions that management has made compliance works with management on ways to achieve compliance with requisite law and policy and maintain compliance.

#### The Program Plan:

The focus of the Program Plan is outlined in the University Strategic Plan; it is Priority 5, Goal #3. The basis of the Program Plan follows the expectations established by the Board of Governors and the United States Sentencing Commission; which is comprised of seven (7) elements that have been incorporated into this Plan. Rica shared she would be expounding on these elements throughout the presentation; they range from and as simple as the standard and procedures that governs the program to incentive and disciplinary measures.

1) Standards and Procedures that govern our Compliance and Ethics Program are the:

1. University's Code of Conduct;
2. Code of Ethics for Public Officers and Employees;
3. University Compliance and Ethics Charter.

Standards and Procedures are necessary to establish a baseline expectation for behavior and the implementation of the compliance roles.

2) Oversight and Structure: oversight and commitment from the top down plays a large role in the implementation of an effective compliance and ethics program. It is important that our Institution is structured in such a way to support and promote the program from the leadership down throughout the organization. We have that through the oversight provided by the Board of Trustees and the Compliance Committee. We also have highly effective, high level personnel. The President and his Executive Leadership TEAM, which includes: Rica Calhoun, University President's, Vice Presidents, Directors, General Counsel, Director of Athletics, and Faculty Representation from central areas), these leaders work with the CCEO in the enforcement of the program and accountability for their particular areas.

3) Compliance Partners — Are the subject matter experts in their Department. They are invaluable in the process of supporting the program, compliance and ethical decision making in their area. Their input and

work in the Enterprise Compliance Committee will allow us to address gaps in compliance and provide a comprehensive response to compliance issues that span multiple areas, or provide a high risk to the institution. Then to faculty, Staff, and Students, these constituencies are critical as supporting a culture in which this program can drive. They're responsible for ultimately using the education and the resources that we provide the commit to compliance and ethical decision making and report misconduct.

- 4) **Appropriate Screening** – It is noted that Compliance and Ethical decision making are the responsibility of every member of the University Community. It is easier to promote a culture of compliance when individuals in positions of power are committed to the same. The BOG Regulations require an appropriate process to insure that individuals engage in compliance or ethics misconduct are excluded from positions of substantial authority; to meet this expectation the CCEO will be working with Human Resources to review the existing search process which includes: Background checks and employment verification, collaborating with appropriate offices to ensure constancy with federal and state law and University policy.
  
- 5) **Communication and Training** – Educating members of the University - The cornerstone of effective outreach gives University stakeholders adequate resources and confidence in the program. Compliance and ethics training provides members of the campus community with the tools they need to incorporate ethical decision-making into their everyday routine and demonstrate a consistent commitment to compliance with law, regulation, and policy. Training also educates individuals to identify misconduct and opportunities for better compliance at the University. The Chief Compliance and Ethics Officer will focus on communication and training using various platforms to achieve broad based outreach.

**Target Groups:**

- Board of Trustees;
- High Level Personnel;
- New Employees;
- Faculty;
- Staff;
- Students.

This is Rica's project for the Summer.

**Training Methods/Platforms:**

- New Employee Orientation;
- Online platform for mandatory training;
- Periodic face to face training on various compliance and ethics issues (Rica is presently working on a *Newsletter* that will focus on this);
- Track trainings provided by compliance partners.

**Outreach Methods:**

- Lunch Learn;
- Constituency presentations;
- Marketing;
- Surveys;
- Promotional Materials.



- 6) **Monitoring and Auditing – Internal and External Monitoring** identifies what’s working well and areas on which we can improve. Consistent monitoring is going to be achieved through collaboration. Compliance partners monitor their areas through periodic risk assessments and operational assessments, as well as immediately reporting ethical misconduct or compliance concerns to the CCEO through the dotted line relationships. The CCEO will coordinate with compliance partners on concerns according to the Division of Audit and Compliance (DAC) or that which is brought to the CCEO attention.

The CCEO will conduct investigations and compliance reviews as necessary, reporting such findings to the department and executive compliance owner.

The CCEO will provide resources to Compliance Partners to collaborate in monitoring compliance throughout campus. Resources include compliance calendars for each department, compliance literature, and worksheets to assist Compliance Partners in evaluating their areas. The CCEO will conduct annual surveys to compliance partners to access program progress. The results of those surveys will be included in the CCEO Annual Report to the Board and updates of the progress to the Audit Committee monthly.

The CCEO will also annually survey the University community to evaluate program effectiveness and University perceptions of compliance and ethics. One survey has already been submitted.

Most compliance issues span multiple departments and disciplines. The Enterprise Compliance Committee will serve as an additional source of comprehensive monitoring, as Compliance Partners will be able to identify and monitor compliance concerns comprehensively.

The Committee will also assess policies and regulations to ensure that they are current and revised appropriately. It is required to requisition an external review of the program within five (5) years from the effective date of the regulation. BOG regulation became effective November 3, 2016, which places FAMU at November 3, 2021. The CCEO would like to start the process earlier for 2020, to assure that FAMU has everything in place in 2021.

The CCEO will collaborate with the Office of Human Resources to review existing processes, such as employment verification and background checks, which will assist the University in its responsibility to employ reasonable efforts to exclude personnel from substantial authority who have engaged in illegal activities or other conduct inconsistent with University expectations regarding compliance and ethics. The University will implement additional practices as appropriate. The CCEO will also work with the Office of Human Resources to provide training to search committees regarding this institutional responsibility and their role during the employment process.

- 7) **Appropriate Response and Enforcement** - A timely, consistent, and appropriate response is central to fostering trust and commitment to the program. The CCEO has begun collaborating with Office of the General Counsel to revise the University Code of Conduct. The suggested revisions to the Code of Conduct will underscore that all members of all University Community have an explicit responsibility to adhere to compliance obligations and demonstrate ethical decision-making. Members also have a responsibility to report misconduct of which they become aware. The suggested revisions will also reinforce and establish prohibitions on retaliation. Reporting concerns is an important part of

cultivating the University culture that understands the benefits that Compliance and Ethical decision making has in their workplace every day; from their interactions with their colleagues to their own personal safety. There are many ways to report concerns; including:

- The Compliance and Ethics Hotline;
- The Web Page Complaint Portal; and
- Complaints made in person.

The reportable areas include anything from discrimination to research misconduct.

Members of the University community and entities conducting business with the University have a responsibility to report concerns about ethical misconduct and compliance to any of the following individuals/Offices (as applicable):

- Immediate supervisor (if one's immediate supervisor is the subject of the report, the second line supervisor);
- Division Vice President;
- Chief Compliance Officer;
- Division of Audit and Compliance;
- Division Compliance Partner (outlined below);
- Office of the University Ombudsman;
- Office of the General Counsel.

Members of the University community may also submit anonymous reports of misconduct and compliance concerns to the Florida Agricultural and Mechanical (FAMU) University Compliance and Ethics Hotline, a reporting FAMU Compliance and Ethics Program Plan. There is a system maintained and operated by NAVEX Global (located here). The CCEO will coordinate with Compliance Partners and the Division of Audit and Compliance, as necessary, to investigate complaints based on the standards outlined by the State University Audit Council. Individuals will not suffer adverse treatment due to reporting a concern or participating in the investigation of any compliance or ethics matter.

**8) Incentives and Disciplinary Measures – Accountability:**

- Increases morale;
- Clarifies expectations;
- Performance metrics;
- Cultural impact;
- High level enforcement;
- Recognizing and rewarding excellence.

Incentives and Accountability - Clear expectations of behavior and accountability at all levels is essential for workforce morale and risk mitigation. The Program Plan calls for an application of University will apply a combination of incentives and disciplinary measures through the performance evaluation process and internal rewards. Appropriate high-level personnel will enforce accountability within their divisions by responding to findings and coordinating with human resources or student employment/student affairs to implement appropriate disciplinary action. High-level personnel will also collaborate as necessary to employ best practices and explore the implementation of policies and procedures that benefit the institution. The CCEO

will assess institutional progress by following up with each division and employment function to document the progress and resolution of such matters.

Pursuant to Board of Governors Regulation 4.001, the CCEO and/or the Vice President of the Division of Audit and Compliance (or designee) will timely report complaints of waste, fraud, or financial mismanagement to the Board of Governor's Inspector General. All employees and business entities conducting business with the University assist the Division of Audit and Compliance in monitoring the misconduct by reporting incidences observed or of which individuals are made aware.

Chair Reed shared that the reporting was very comprehensive and in such a short period of time Rica Calhoun has accomplished a lot in the way she has collaborated across the University in support of really driving this program to the point it is today. It is definitely appreciated; Ms. Calhoun has done great work. Chair Reed then requested a motion for the Compliance and Ethics Report to be approved. It was motioned by Trustee Belvin Perry, and second, by Trustee Robert Woody. Motion carried.

Chair Reed acknowledged for VP Givens to present the Informational Item.

VP Givens proceeded that the first informational item is regarding the status of the prior audit findings. A detail report was sent to the Board earlier. The Summary indicates there are two (2) findings that have been partially corrected; Four (4) that have been uncorrected; One (1) has to do with the Athletics Department which has been discussed extensively at various Committee Meetings; and Three (3) that relate to the Financial Administration.

VP Givens continued; there are nine (9) findings where the validation is in process. These findings all relate to the audit that was done last year for the decentralized cash process and as was mentioned Budget and Financial Committee the responsibility for the Ticket Office has been assumed by the Controller's Office. A new process and new procedures are being implemented. DAC is working with the Controller's Office and the Athletic Department in an advisory capacity to help implement those procedures. The last column in the report shows the findings with corrective actions not due (most of those are in the Athletic Department those relate to the NCAA Investigations and to the Rattler Boosters Organization. DAC is monitoring the progress. The status of the Rattler Boosters in another information item.

Trustee Lawson asked VP Givens to elaborate on the four (4) findings that are uncorrected. VP Givens shared that, for the Four (4) that are uncorrected, the corrective actions have not been fully implemented by the due that was submitted to DAC when the findings were originally issued. The finding mentioned earlier relates to IT User Access. The initial finding related to specific departments and has been corrected. We expanded the corrective action process to review all University Departments and this review is still in process. There is another finding that relates to IT Risk Assessment that's in process. Another relates to Accounts Payable and management concerns. If more detailed information is needed, VP Givens would be glad to provide that.

Chair Reed then asked if there were any other questions on prior findings. Although there are Four (4) uncorrected findings in terms of how the work was originally established, we have completed the actual work as it related to the original findings, we have actually expanded the scope of the work in support of the entire University. Although, it still looks like it's open, we have extended the deadline. We need those to be corrected.

VP Givens pointed out that there has been some progress made since the last that there have been 11 findings that has been corrected.

Adjourned by Chair Craig Reed.