CCSNH BOARD OF TRUSTEES
AUDIT COMMITTEE
December 19, 2012

Members present: Kathy Shields, Ned Densmore, Tricia Lucas, Claudie Mahar

Regrets: Robert Duhaime, Ron Rioux and Lucille Jordan.

Also in attendance: Ann-Marie Hartshorn and Mike Marr.

The meeting was called to order at 1:09 p.m. at NE Delta Dental, Delta Dr., Concord, NH.

1. Approval of the September 12, 2012 Meeting Minutes

VOTE: The Committee, on motion of Ms. Mahar, seconded by Ms. Lucas, voted unanimously to approve the September 12, 2012 meeting minutes as presented.

2. Financial Aid Audit Update and Final Report

Chair Shields noted that this is the first audit using the response format that was established. In addition to reviewing this report, the format will also be discussed.

Ms. Hartshorn reported on the recommendations.

The first recommendation was to have an updated policies and procedures manual that is available online for new and current employees.

Colleges abide by the policies but procedures may vary due to number of employees at each college.

Ms. Lucas questioned the use of wording of policies and procedures together. It was requested that we have Ms. Proulx provide more narrative - clarify that there is a common understanding that we want common procedures; and more description of consistency of procedures.
The second recommendation was to develop a standardized training program for existing and new employees.

The committee felt it is important to have a standardized training program.

Ms. Shields indicated that the committee needs to have a follow-up report by every audited unit. Ms. Hartshorn will watch the recommended completion date and notify them if they have not met the recommended completion dates and will report back the status to this committee.

The third recommendation centered on the elimination of one contract position that performed testing and was the liaison between FAO and the IT department.

**Regarding this recommendation, Ms. Shields will discuss with Mr. Roux to question what happens without this contract person.**

Regarding the fourth recommendation, Ms. Hartshorn reported that the System Leadership Team has developed and approved a conflict of interest policy.

All felt this format which included responses to the recommendation as well as a completion date were excellent.

3. **Clery Act College Self-Audit Reports Update**

Ms. Hartshorn reported this is a huge process. Due to the resignation of Attorney Butterfield, Mr. Rioux is reviewing the position job description to possibly include the compliance responsibility. These reports are being reviewed by the Board ad hoc committee as well.

This topic will not be included on the audit agenda until the committee reviews Ms. Hartshorn’s audit plan schedule for next year.

4. **Business Office Procedure Audit Update**

Ms. Hartshorn met with four of the seven colleges regarding efficiently. There are areas that could be improved. A report will be presented to this committee in March.
5. **System Audit Update**

Mr. Marr asked the audit committee to review and release the CCSNH audit report to the state by December 31, 2012 as required by law. Timing is an issue. He circulated the draft BerryDunn financial statements and report.

**VOTE:** The Committee, on motion of Mr. Densmore, seconded by Ms. Mahar, voted unanimously to release the BerryDunn audit report information as required to the Office of Legislative Budget Assistant.

BerryDunn will present their final report to this committee at the next meeting.

6. **Non-Public Session**

**VOTE:** The Board, on motion of Ms. Mahar, seconded by Ms. Lucas, voted unanimously, by roll call vote, resolved to conduct a non-public session for the purpose of discussing personnel matters and noting that such a non-public session is authorized by RSA 91-A:3, II a. and the Committee’s executive and deliberative privileges. Each member recorded his or her vote on the motion, which passed by the unanimous vote of all members present.

The meeting moved into non-public session at 2:38 p.m.

The meeting moved into regular session at 2:53 p.m.

Upon reconvening in public session, it was noted by the Chair that no votes were taken in non-public session.

7. **Other**

**NEXT MEETINGS:** March 20, 2013, June 19, September 18

The meeting adjourned at 2:53 p.m.

Respectfully submitted,

Marie Anne Mills  
Assistant to the Chancellor
Members present: Kathy Shields, Ned Densmore, Tricia Lucas, Claudie Mahar

The non-public session was called to order at 2:40 p.m.

A discussion of a personnel matter followed.

The non-public session adjourned at 2:53 p.m.

Respectfully submitted,

Marie Anne Mills,
Assistant to the Chancellor