



**Audit Committee**  
CCSNH BOARD OF TRUSTEES  
Meeting of June 14, 2017

**Present:** Trustee Allen Damren, Trustee Jack Calhoun, Trustee Claudette Mahar, Trustee Kathy Shields, Ann-Marie Hartshorn

**Regrets:** Trustee John Stevens

**Others Attending:** Renee Bishop (BerryDunn), Rob Smalley (BerryDunn), Katy Balukas (BerryDunn), Jeanne Herrick

Mr. Damren called the meeting to order at 9:05 a.m. at the Northeast Delta Dental Conference Center in Concord, NH.

Approval of May 22, 2017 Minutes

**VOTE:** The Committee, on motion of Mr. Calhoun and seconded by Mr. Damren, voted unanimously to approve the minutes of the May 22, 2017 meeting as written.

Presentation of BerryDunn Engagement Letter

Ms. Bishop presented the BerryDunn engagement letter to the Committee. Mr. Smalley reviewed the audit responsibilities. Ms. Balukas presented on the audit report proposed schedule, areas of investigation, and introduced the on-site service team. Discussion followed on these topics and emerging issues, including potential implications to the System and College budgets and procedures due to changes to GASB and other regulations. The Committee declined the option to meet alone with the Trustees, absent any staff.

**VOTE:** The Committee, on motion of Mr. Calhoun and seconded by Ms. Mahar, voted unanimously by roll call to enter a non-public session according to the provisions in RSA 91-A:3, II (c), in order to discuss a confidential matter.

Mr. Damren invited Ms. Herrick, Ms. Hartshorn, and Ms. Robinson to stay in the room for the non-public session. The Committee entered non-public session at 10:30am and re-entered public session at 10:50am. Mr. Damren noted that no votes were taken during non-public session.

#### FY 2018 Internal Audit Plan

Ms. Hartshorn reviewed the internal audit plan for FY 2018, which is based on the highest areas of concern brought forward during the State of NH LBA Audit. Discussion followed on the areas Ms. Hartshorn identified. The Committee was in approval of the plan as presented.

#### BerryDunn Audit Findings Tracking Log

Ms. Hartshorn reviewed the log with the Committee, a brief discussion followed.

#### Grants Status Report Update

Ms. Hartshorn reviewed the grant status report with the Committee. Mr. Harrington and Ms. Barton from the System Office will be working with the colleges to ensure that the reports are regularly updated. The Committee requested a highlight of significant grants to the Board of Trustees, so that they may better understand the work and support that the System and Colleges are receiving to accomplish the mission and vision.

#### Update on LBA Audit

Ms. Hartshorn provided an explanation on the continuing process with the State of NH LBA audit.

No further business was stated. The meeting was adjourned at 11:25 a.m.

Respectfully Submitted,

Hannah Robinson  
Interim Executive Assistant to the Chancellor and Board of Trustees

**Audit Committee**  
COMMUNITY COLLEGE SYSTEM OF NH  
Meeting of June 14, 2017

NON-PUBLIC SESSION

**Present:** Trustee Allen Damren, Trustee Jack Calhoun, Trustee Claudette Mahar, Trustee Kathy Shields, Ann-Marie Hartshorn

The Committee entered non-public session at 10:30am.

Discussion followed on concerns held by the Committee that may require additional investigation by the Audit Committee, with respect to risk for fraud and compliance.

The non-public session adjourned at 10:30am.

Respectively Submitted,

Hannah Robinson  
Executive Assistant to the Chancellor and Board of  
Trustees