



Audit Committee
CCSNH BOARD OF TRUSTEES
Meeting of March 19, 2020

Present: Trustee Tricia Lucas (Chair), Trustee Stephen Ellis, Trustee Cheryl Kahn, Trustee Steven Slovenski, CCSNH Director of Internal Audit Ann-Marie Hartshorn (CCSNH), CCSNH Legal Counsel Jeanne Herrick, Jason Bishop

Regrets: Trustee John Stevens

The meeting was called to order at 1:04 pm in the Chancellor's Office conference room, NHTI campus, Concord, NH. The chair declared an emergency meeting in order to follow social distancing guidelines related to the current public health crisis, pursuant to RSA 91-A: 2 (III)(b).

Ms. Lucas welcome Mr. Bishop to the committee.

Approval of December 19, 2019 Minutes

VOTE: The Committee, on motion of Mr. Ellis and seconded by Ms. Kahn, voted unanimously by roll call to approve the minutes of the December 19, 2019 meeting as written.

Risk Management

Mr. Bishop provided an update on the current public health situation. All colleges are working under guidance from the Chancellor's Office, assessing risk at each campus individually, with meetings held regularly by Administration to discuss new information made available to the public. College Administrators are working to ensure messaging that's being sent out is clear and consistent. Surveys have been sent out to monitor travel plans of students, faculty, and staff.

Colleges with residence halls are locating appropriate spaces for resident students who may become symptomatic or have travelled to a level 3 location.

Mr. Bishop reviewed the 2019 safety and security report with the committee. The main focus of compliance within the safety and security report over the next few months is the emergency operation plan at each College.

Insurance negotiations will begin in April/ May, and an 8-10% increase in rates is expected, which Mr. Ellis will further discuss with staff following the meeting. Fred C. Church will continue to aid in this process.

Mr. Bishop left the meeting at 1:26 pm.



Internal Audit

Ms. Hartshorn provided an update on the third-party contract compliance audit. Third party contracts are not filed into a single database, causing delays for the audit process. Ms. Hartshorn provided an overview of the contract approval process at CCSNH. If the contract is \$100,000 or less, CCSNH COO Charles Ansell and the college presidents are authorized to sign the contract. Ms. Hartshorn will provide information on the range of sizes of contracts to the committee following the meeting.

Regarding the LBA audit report, Ms. Hartshorn reported that the last outstanding item relates to foundation policies and procedures for gift giving and acceptance which is expected to be completed in June. Procurement card procedures have been revised with respect to oversight of executive management purchases. CCSNH CFO will review purchases made by executive management at least quarterly. Ms. Lucas and the committee acknowledged Ms. Hartshorn's efforts in resolving the items in the LBA audit report.

The last audit scheduled for this fiscal year is the procurement card audit, which may be impacted by the current public health situation.

External Audit

Have begun preparing for the FY20 audit. Berry Dunn has requested documents related to student financial aid, but delays are expected due to the public health situation. Ms. Hartshorn is currently working to ensure that CCSNH will continue to meet deadlines set by the state.

Compliance

Ms. Herrick reported on the system-wide human resources and payroll processing review and internal controls report. The report was completed by BerryDunn, and it states that housing payroll within the human resources department does not pose a conflict. Payroll specialists reporting up through human resources have more fluid access to human resources experts who have labor and employment-related information they need to perform their work. Regarding duplication of efforts, the auditor outlined the title of each position and function they are performing as it related to a specific process. The current process is adequate, efficient, and shows appropriate designation of duties. The committee discussed employee termination in terms of the payroll function, and the need for CCSNH to improve the process of terminating access rights to accounts and databases immediately following an employee's termination.

No further business was stated. The meeting was adjourned at 2:17 pm.

Respectfully Submitted,

Meghan Eckner
Executive Assistant to the Chancellor and Board of Trustees