



Audit Committee
CCSNH BOARD OF TRUSTEES
Meeting of March 18, 2021

Present (teleconference): Trustee Tricia Lucas (Chair), Trustee John Stevens, Trustee Todd Emmons, Trustee Stephen Ellis, Trustee Steven Slovenski, CCSNH Director of Internal Audit Ann-Marie Hartshorn (CCSNH), John Harrington (CCSNH), Jason Bishop (CCSNH), Rob Smalley (BerryDunn), Katie Balukas (BerryDunn)

The meeting was called to order at 2:04 pm by videoconference. 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).

Approval of December 17, 2020 Minutes

VOTE: The Committee, on motion of Mr. Emmons and seconded by Mr. Stevens, voted unanimously by roll call to approve the minutes of the December 17, 2020 meeting as written.

Presentation from BerryDunn for FY21 Audit Engagement

This is last year of a two-year contract extension with Berry Dunn, which will require going out to bid for the FY22 audit.

Mr. Smalley provided an overview of required auditor communication, including management responsibilities and BerryDunn's responsibilities, required supplementary information, federal compliance audit information, and communication at the conclusion of the audit. BerryDunn will consider internal controls with the requirements that could have a direct and material effect on a major program, but do not express an opinion on internal controls.

Ms. Balukas reviewed planned significant audit areas. BerryDunn will select other areas and transactions to test to preserve the element of unpredictability and will modify the audit approach as necessary based on new information that is brought forward.

BerryDunn will perform fieldwork from April 2021 through September 2021, and a final report, including the audit executive summary, financial statements, required communications letter, and uniform guidance reports, will be produced by November 30, 2021.

Emerging issues include Covid-19 relief funds, GASB 95, GASB 96, and GASB 97.



VOTE: The Committee, on motion of Mr. Emmons and seconded by Mr. Slovenski, voted unanimously by roll call to authorize Ms. Lucas to sign the BerryDunn engagement letter.

Procurement Card Audit Concerns

Ms. Hartshorn conducted a review of purchases made by senior leadership and other employees who have procurement cards to ensure policies are being followed. No incidents of purchases made against policy were uncovered.

Power of attorney forms are signed by the chancellor and authorized by the college presidents, and Ms. Hartshorn discovered that many forms were signed by previous chancellors. Discussion followed regarding the purpose and authorization of power of attorney forms and the need to develop a formal process. Ms. Hartshorn will provide an update on this matter at a future meeting.

New Legislation RSA 188-H, Sexual Misconduct at Institutions of Higher Education

New legislation was passed by the governor regarding sexual misconduct at institutions of higher education. Mr. Bishop presented on the components of the new legislation that will greatly impact CCSNH, and he will serve as designee for the CCSNH Chancellor on the governor's task force.

Safety and Risk Management Update

Mr. Bishop provided an updates on safety and risk management, including campus safety & security risk assessments, Mutualink implementation, Black Chip implementation to ensure connectivity with Mutualink, and the extension of the contract with the RAVE CCSNH emergency notification software.

Mr. Bishop provided an update on claim frequency and severity, which has dropped significantly since 2017.

Other Business

Ms. Hartshorn will create a document summarizing issues surrounding procurement card and power of attorney practices and policies.

No further business was stated. The meeting was adjourned at 3:47 pm.

Respectfully Submitted,

Meghan Eckner
Executive Assistant to the Chancellor and Board of Trustees