



Audit Committee
CCSNH BOARD OF TRUSTEES
Meeting of June 17, 2021

Present (teleconference): Trustee Tricia Lucas (Chair), Trustee Todd Emmons, Trustee Steven Slovenski, CCSNH Director of Internal Audit Ann-Marie Hartshorn (CCSNH), Jason Bishop (CCSNH)

Regrets: Trustee John Stevens, Trustee Stephen Ellis

The meeting was called to order at 2:08 pm in the Chancellor's Office Conference Room, NHTI, Concord, NH. With respect to (1) the sudden expiration of the prolonged state of emergency last week, (2) the expectation that the upcoming board committee meetings would be held as remote meetings, (3) the inability of most trustees to attend in-person for reasons related to travel and other scheduling conflicts, and (4) the need to conduct committee business that cannot be further delayed by rescheduling to a later date when all members are available to attend in-person, the Chair declares an emergency meeting, pursuant to RSA 91-A:2, III, to allow the conduct of a telephonic meeting counting all members toward the quorum requirement whether or not physically present in the meeting location.

Approval of March 18, 2021 Minutes

VOTE: The Committee, on motion of Mr. Emmons and seconded by Mr. Slovenski, voted unanimously by roll call to approve the minutes of the March 18, 2021 meeting as written.

Update on FY20 & FY21 External Financial and Uniform Guidance Audits

BerryDunn is currently working on both the FY21 Uniform Guidance Audit and the FY20 Uniform Guidance Audit, as the deadline was extended to September 30, 2021 due to the delay in audit guidelines for federal cares act from the federal Office of Management and Budget (OMB).

The FY21 Financial Audit is going smoothly and no concerns have been brought forward. The deadline for submission to the State of NH is December 1, 2021, and BerryDunn is on track to present the audit to the committee and full board in November.

FY22 Internal Audit Schedule through December 2021

As the audit of purchasing cards found varying spending limits across the colleges, Ms. Hartshorn has been working on setting spending limits by position and title to improve consistency.

CCSNH has decided that any new chancellor must sign all power of attorney forms in the system. The committee suggests CCSNH look into have power of attorney forms expire on the same date annually.



Mr. Slovenski left the meeting at 2:21 pm and rejoined at 2:30 pm.

Ms. Hartshorn presented a half-year audit plan to the committee and will present a full FY22 plan to the committee in September. Through December 2021, Ms. Hartshorn will conduct an audit of student activity accounts, a reopening plan review of all of the colleges, and an RSA 188-H sexual harassment and misconduct policy compliance review.

New Compliance Program History and Update

The compliance function was absorbed by Mr. Bishop and Ms. Hartshorn following the departure of legal counsel last year, and they are developing a compliance matrix that will list key federal laws and regulations that govern colleges and universities.

Discussion followed regarding the reporting structure for Ms. Hartshorn with respect to the compliance function and oversight of compliance at the system. The committee asked Ms. Hartshorn to research how other organizations have structured oversight and reporting of the compliance function and to report back to the committee on those findings.

Safety and Risk Management Update

Mr. Bishop provided updates on the following current safety and risk management initiatives:

- RSA 188:H Sexual Misconduct at Institutions of Higher Education
- Campus safety & security risk assessment RFP
- The implementation of Report Exec incident reporting software
- Insurance renewal and claims
- Human resource training compliance matrix

Discussion followed regarding increasing cyber threats and reporting requirements of sexual misconduct complaints. The committee requested CCSNH provide a report to the board on sexual misconduct complaints across the system.

Other Business

Committee members commended Ms. Hartshorn and Mr. Bishop for the materials they developed and presented at the committee meeting.

No further business was stated. The meeting was adjourned at 3:33 pm.

Respectfully Submitted,

Meghan Eckner
Executive Assistant to the Chancellor and Board of Trustees