



**Audit Committee**  
CCSNH BOARD OF TRUSTEES  
Meeting of September 17, 2021

**Present:** Trustee Tricia Lucas (Chair), Trustee John Stevens, Trustee Steven Slovenski, Trustee Stephen Ellis (teleconference), Director of Internal Audit Ann-Marie Hartshorn (CCSNH), Director of Risk Management and Insurance Programs Jason Bishop (CCSNH), CCSNH Chancellor Mark Rubinstein, Robert Smalley (Berry Dunn), Katharine Balukas (Berry Dunn)

**Regrets:** Trustee Todd Emmons

The meeting was called to order at 2:16 pm in in 301 Grappone Hall, NHTI, Concord, NH.

Approval of June 17, 2021 Minutes

**VOTE:** The Committee, on motion of Mr. Ellis and seconded by Mr. Slovenski, voted unanimously by roll call to approve the minutes of the June 17, 2021 meeting as written.

FY20 Uniform Guidance Audit

The 2020 uniform guidance audit report, focusing on compliance with major federal programs, was delayed and deadline postponed due to delayed issuance of federal guidance.

BerryDunn did not audit internal controls over compliance. Billing, collections, and due diligence compliance requirements for the Perkins Loan Program are audited by other independent accountants. BerryDunn issued unmodified opinions on the compliance with the requirements of the major federal programs and on the schedule of expenditures of federal awards.

BerryDunn noted one compliance finding classified as a significant deficiency over compliance with the major program (Finding 2020-001). The finding discovered a total of 15 students deemed “walkaways” in March, and related reporting due in May was not submitted until September. Because the identified issue could be isolated to a very specific type of student at one college and is not a systemic issue, BerryDunn coded it as a significant deficiency and not as a material weakness. Management is now tasked with developing a corrective action plan that will include automating this function and working closely with all colleges on developing a new procedure. The corrective action plan will be reviewed during the next external audit.

Discussion followed regarding the committee’s motion to accept the report from BerryDunn, which does not entail the committee approving the information included in the report.



**VOTE:** The committee, on motion of Mr. Stevens and seconded by Mr. Slovenski, voted by roll call to accept the FY20 Uniform Guidance Audit as presented. Mr. Ellis abstained, and the other voting committee members approved.

Mr. Smalley and Ms. Balukas left the meeting at 3:20 pm.

#### External Audit Firm Contract Bid Request

CCSNH has contracted with BerryDunn since 2012 and will therefore put together a request for proposals (RFP) for other firms to bid for the contract. Discussion followed regarding allowing BerryDunn an opportunity to bid, and the committee agreed that BerryDunn's performance as external audit firm has been very strong. The committee recommends pursuing another 3 + 2 contract for the next external audit firm.

#### Safety and Risk Management Updates

Ms. Hartshorn and Mr. Bishop will meet with each president to discuss Covid-19 mitigation concerns. The campuses are now open for the fall semester, and Mr. Bishop and Ms. Hartshorn will begin conducting reviews of safety measures in place at each college.

Campus safety and security risk management assessments were completed at each campus, with bid submissions due in August.

Mr. Bishop provided an update on recent activity to ensure CCSNH colleges are in compliance with 188-H regarding sexual misconduct at higher education institutions.

Human resources training based on job functions will be made available to each employee this fall.

Mr. Bishop provided an insurance update and reviewed current safety and risk management initiatives.

#### New Compliance Matrix

Ms. Hartshorn provided an update on the compliance matrix that will be completed and presented at the next committee meeting.

#### Other Business

At the next committee meeting in November, the committee will be presented the FY21 external audit to review and accept.

No further business was stated. The meeting was adjourned at 3:59 pm.

Respectfully Submitted,

Meghan Eckner  
Executive Assistant to the Chancellor and Board of Trustees