



**Audit Committee**  
CCSNH BOARD OF TRUSTEES  
Meeting of April 21, 2022

**Present:** Trustee Tricia Lucas (Chair), Trustee John Stevens, Trustee Todd Emmons, 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, CCSNH Board Chair Kathy Bogle Shields

**Others Presenting to the Committee (videoconference):** Robert Smalley (BerryDunn), Trustee Paul Holloway

The Chair called the meeting to order at 2:14 pm in 301 Grappone Hall, NHTI, Concord, NH.

Approval of February 17, 2022 Minutes

**VOTE:** The Committee, on motion of Mr. Stevens and seconded by Mr. Emmons, voted unanimously by roll call to approve the minutes of the February 17, 2022 meeting as written.

FY 2022 Audit Plan

Mr. Smalley reviewed required audit communication, internal control considerations, planned significant areas, audit timeline, emerging issues, and planning inquiries for the FY22 annual audit. NHTI, Manchester CC, and Nashua CC will receive site visits this year, and the committee discussed with Mr. Smalley the factors that are considered when deciding which colleges are chosen for visits. Emerging issues include Covid-19 relief funds, GASB 87, GASB 96, GASB 97, and the Statement on Auditing Standards (SAS) No. 134. Planning inquiries may include items such as fraud, compliance with laws and regulations, lawsuits, commitments or contingencies, and policy changes.

**VOTE:** The Committee, on motion of Mr. Emmons and seconded by Mr. Stevens, voted unanimously to accept the BerryDunn engagement letter dated April 6, 2022, as presented.

RSA 188-H Sexual Harassment and Misconduct Update

CCSNH Colleges have partnered with the Preventative Innovations Research Committee (PIRC) at UNH and administered the required biannual survey that ended March 31. Results of the survey will be shared with the colleges and are required to be posted on the colleges' websites within 120 days of completion. Colleges are required to send reports based on the results of the survey to the NH Department of Education within 120 days of completion.

Mr. Bishop provided an overview of the steps CCSNH has taken to comply with the law, and he reported that next steps will include the contacting local law enforcement to update existing



memorandums of understanding (MOUs), updating MOUs with existing crisis centers to comply with 188-H legal requirements, and continuing training of CCSNH staff on Title IX. Discussion followed regarding the challenges of getting more people to complete the survey that was issued.

#### Insurance Renewal Update

CCSNH received a letter of non-renewal from the current insurance carriers, and steps will need to be taken to identify a new carrier. Mr. Bishop presented the steps CCSNH has taken to mitigate cyber insurance costs, noting that multifactor authentication will need to be implemented in order to attain the best insurance policy, and the premium is likely to increase depending on the controls CCSNH has in place. Mr. Bishop will provide an update at the next committee meeting on this issue.

#### IT Policies and Revisions

CCSNH is reviewing and updating process and policies on third party applications, multifactor authentication, credentialing access to accounts, and acceptable use.

#### Compliance Update

Current risk management initiatives include installing water sensors at NHTI, WMCC and RVCC, CCSNH report writing platforms, working with Minuteman to remove over 120,000 contacts in CCSNH's card access system, C-Cure, completing insurance applications & handling of claims, and aiding HR in administration of the employee training systems.

Discussion followed regarding system security across the colleges. Mr. Bishops meets with the safety directors at the colleges every two months, and physical security infrastructure at the campus is regularly assessed. Cameras and card access for main doors continue to be installed, but low staffing levels at college security departments continue to be a concern. Discussion followed regarding investments that need to be made to ensure a high level of safety at each campus.

Mr. Ellis joined the meeting at 3:13 pm.

Ms. Hartshorn provided an update on FY22 Financial and Uniform Guidance audits. Both audits are related to Financial Aid, and Ms. Hartshorn has assumed the responsibilities previously covered by Shannon Carroll, former CCSNH Financial Aid Systems and Compliance Officer.

CCSNH continues work on Title IX compliance by developing the Title IX CCSNH webpages to ensure compliance with the requirements outlined in RSA188-H and by holding quarterly meetings with the Title IX Coordinators.

CCSNH is in the process of completing an internal audit of expenditures tied to the Federal ARP (American Rescue Plan) funds. A few expenditures did not have evidence of the federal debarred and suspended list being checked for some vendors, which is a federal requirement



for all purchases over \$25,000. College business offices were asked to complete the same review of their files prior to BerryDunn starting their audit of federal funds.

NH Career Academy

Chancellor Rubinstein provided an overview of the NH Career Academy (NHCA) charter school, which recently presented a proposal to CCSNH to scale the current NHCA model to up to 600 high school students, who would take NHCA courses as full-time students on CCSNH campuses. The committee is charged with discussing and assessing items of risk related to this proposal. Discussion followed regarding the process committees follow to engage better with new, innovative programs.

Other Business

No further business was stated. The meeting was adjourned at 4:03 pm.

Respectfully Submitted,

Meghan Eckner  
Executive Assistant to the Chancellor and Board of Trustees