

**AUDIT AND COMPLIANCE COMMITTEE**  
**Waitzer Hall Boardroom**  
**10:30 AM**  
**December 5, 2023**

**Board Members Present**

Blythe Scott, Chair  
George Faatz  
Conrad M. Hall  
Daun S. Hester  
W. Ashton Lewis, Sr.  
Bruce Waldholtz, MD

**Board Members Absent**

Robert J. Bianchi, RADM, USN (Ret.)  
Betty Bibbins, MD

**Others Present**

Alfred Abuhamad, MD  
Tammy Chrisman  
Brant Cox  
Vickie Dean  
Justynne Friend, KPMG  
Helen Heselius  
Susan James  
Trey Oglesby, KPMG  
Stacy Purcell  
Jennifer Williams  
Barrett Wood

**CALL TO ORDER**

Ms. Blythe Scott, Chair, determined the presence of a quorum and called the meeting to order at 10:34 am.

**APPROVAL OF MINUTES**

Upon a motion made and seconded, the minutes of the Audit and Compliance Committee meetings held on September 19, 2023 and October 31, 2023, were unanimously approved as distributed.

**EXTERNAL AUDIT UPDATE**

Mr. Trey Oglesby and Ms. Justynne Friend, KPMG, provided the status of the external audit. The two major programs of focus were the Student Financial Aid and Child Care and Development Block Grant. There were no findings to bring to the attention of the Board. The Single Audit Report is on track for issuance.

**INTERNAL AUDIT UPDATE**

Mr. Barrett Wood, Executive Director of Internal Audit, provided an executive summary of the Internal Audit for FY24. He provided the status, findings, and pending, or completed corrective action of the risk-based and annual audits that are in progress, completed, or planned.

The FY22 IRB Research Study Compliance and the FY23 Student Financial Assistance – Interim OMB Uniform Guidance Compliance risk-based audits have been completed. Corrective actions for the IRB Research Study Compliance audit are in progress. The FY24 OneSource Procurement System – Requisition Requester & Approver Parameters audit is complete with corrective actions in progress. The Research & Development – OMB Uniform Guidance Compliance audit is pending completion. Fieldwork continues on the Annual Audits for FY24.

There being no further business to discuss, Ms. Scott adjourned the meeting at 10:45 am.

*Susan M. James*  
Recording Secretary