

**MINUTES**  
**State Board of Community Colleges**  
**ACCOUNTABILITY AND AUDIT COMMITTEE**  
**Thursday, August 19, 2021**

**ACCOUNTABILITY AND AUDIT COMMITTEE MEMBERS**

William Holder, Chair	Andy Penry	Ann Whitford
Jena Gallagher	Burr Sullivan	

Absent: Mary Ann Rice and Jerry Vaughan

**OTHER STATE BOARD MEMBERS**

Breeden Blackwell	Julie Ryan
Shirley Carraway	Sarah West

**LIAISONS**

David Heatherly, President, Coastal Carolina Community College

**OTHERS**

Brandy Andrews	Jonathan Harris	Chris Sparks
Patrick Crane	Tiffany Howell	Pres. Thomas Stith
Lisa Eads	Nate Humphrey	Pres. Larry Keen
Alex Fagg	James "JW" Kelly	Pres. Amanda Lee
Kim Gold	Jim Parker	Pres. Janet Spriggs
Elizabeth Grovenstein	Ruth Riser	
Bryan Jenkins	Gilda Rubio-Festa	

**CALL TO ORDER**

Mr. Holder called the Accountability and Audit Committee meeting to order at 3:31 p.m. in The Auditorium of Wake Technical Community College's RTP Campus.

**ROLL CALL**

Mr. Jenkins took the roll of the Accountability and Audit Committee members.

**ETHICS STATEMENT**

Mr. Jenkins read the Ethics Awareness and Conflict of Interest Statement. No conflicts noted.

**APPROVAL OF THE AGENDA**

Mr. Holder requested a motion to approve the August 19, 2021, meeting agenda. Mr. Penry moved, seconded by Ms. Whitford, agenda approved by voice vote.

**APPROVAL OF THE MINUTES**

Mr. Holder requested a motion to approve the July 15, 2021, meeting minutes. Ms. Whitford moved, seconded by Mr. Penry, minutes approved by voice vote.

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**FOR INFORMATION**

Badge Access Controls Annual Audit Report (Attachment AUD 01)

College Financial Audits with Findings FY 2019-20 (Attachment AUD 02)

Roanoke-Chowan Community College Investigative Audit Report (Attachment AUD 03)

Badge Access Controls Annual Audit Report (Attachment AUD 01)

Mr. Jenkins presented Attachment AUD 01, noting the findings along with the improvements from the prior audit. Mr. Jenkins drew attention to the Management Responses. The Badge Access engagement is part of the annual Internal Audit Plan.

College Financial Audits with Findings FY 2019-20 (Attachment AUD 02)

Mr. Jenkins discussed the tabled item from July 2021, Rowan-Cabarrus Community College Audit Report. Mr. Jenkins shared details of his conversations with President Spalding. Rowan-Cabarrus Community College experienced a substantial amount of turnover in the leadership positions in the Business Office. The College has taken steps to ensure that all Business Office staff receive the training necessary to fulfill their duties. Staff has registered for various upcoming training classes sponsored by ACCBO and the College has hired a retired college CFO, Matt Williams as a consultant to help train existing leadership. President Spalding is confident of the path forward.

Roanoke-Chowan Community College Investigative Audit Report (Attachment AUD 03)

Mr. Jenkins reviewed the Roanoke-Chowan Community College Investigative Audit Report. Mr. Jenkins referenced the key findings found in the Executive Summary of the report. Mr. Jenkins discussed a meeting he and Ms. Brandy Andrews had with President Williams and CFO Dan Figler. Committee had several questions about turnover, etc. Mr. Jenkins will visit Roanoke-Chowan CC and meet with President Williams for an update.

President Stith confirmed the plan for Mr. Jenkins to meet with Pres. Williams.

**ADJOURNMENT**

There being no other business, Mr. Holder declared the meeting adjourned at 4:28 p.m.

Respectfully submitted,  
Bryan Jenkins