

MINUTES
State Board of Community Colleges
ACCOUNTABILITY AND AUDIT COMMITTEE
Thursday, February 15, 2018 – 3:00 p.m.

ACCOUNTABILITY AND AUDIT COMMITTEE MEMBERS PRESENT:

Lisa Estep, Chair	Todd Johnson	Bob Stephens
Ann Whitford, Vice-Chair	Bill McBrayer	Burr Sullivan *
Breeden Blackwell	Samuel Powell	
Frank Johnson	Lynn Raye	

Via phone *

Members absent: Clark Twiddy

OTHERS IN ATTENDANCE:

Anne Bacon	Shanté Martin	Bill Ingram (Durham TCC)
Sondra Jarvis	Mary Shuping	Dale McInnis (Richmond CC)
Bryan Jenkins	Chris Sparks	Linda Suggs (Gates Fnd)
Brian Long	David Johnson (Johnston CC)	

WELCOME AND ETHICS STATEMENT

Ms. Estep called the Accountability and Audit Committee meeting to order at 3:45 p.m. in the Dr. W. Dallas Herring State Board Room.

ROLL CALL

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

ETHICS STATEMENT

Mr. Raye read the Ethics Awareness and Conflict of Interest Statement and asked if there were any known conflicts. None were noted.

APPROVAL OF THE AGENDA

Ms. Estep requested a motion to approve the February 15, 2018 meeting agenda. Dr. Blackwell moved to approve, Mr. Raye seconded, and the agenda was approved by the committee via voice vote.

APPROVAL OF THE MINUTES

Ms. Estep requested a motion to approve the November 16, 2017 minutes. Dr. Blackwell moved to approve, Mr. McBrayer seconded, and the minutes were approved by the committee via voice vote.

FOR INFORMATION

College Financial Audit Findings 5 Year Summary (Attachment AUD 01)

Mr. Jenkins reviewed the College Financial Audit Findings for the Committee. Dr. Blackwell asked about the follow-up process for colleges with findings. Mr. Jenkins discussed the current protocol, contacting the president for details on the college response plan.

College Financial Audits with Findings FY 2016-17 (Attachment AUD 02)

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Mr. Jenkins shared information about the audits from Blue Ridge Community College and Haywood Community College.

Federal Compliance Audit FY 2016-17 (Attachment AUD 03)

Mr. Jenkins reviewed the letter received from the Office of the State Auditor confirming completion of the federal compliance audit at the North Carolina Community College System for the year ending June 30, 2017. No material weaknesses were identified.

FOR ACTION

System Office Internal Audit Plan FY 2018 (Attachment AUD 03)

Mr. Jenkins shared that there were a few due date changes to the System Office Internal Audit plan based on the new Internal Auditor, Mr. Chris Sparks, beginning his employ with the System. Mr. Jenkins introduced Mr. Sparks to the Committee.

Mr. T. Johnson moved, and Dr. Blackwell seconded approval of the plan. The Committee approved via voice vote.

ADJOURNMENT

Mr. McBrayer motioned to adjourn, seconded by Mr. Raye. The meeting was adjourned at 4:07 p.m. via voice vote.

Respectfully submitted,
Sondra Jarvis