

**MINUTES**  
**State Board of Community Colleges**  
**ACCOUNTABILITY AND AUDIT COMMITTEE**  
**Thursday, July 16, 2020**

**ACCOUNTABILITY AND AUDIT COMMITTEE MEMBERS PRESENT**

Lisa Estep	Samuel Powell	Ann Whitford
William Holder	Burr Sullivan	Breeden Blackwell
Frank Johnson	Jerry Vaughan	

Absent: Jim Rose

**OTHERS IN ATTENDANCE**

Jennifer Haygood	Sondra Jarvis	Andrea Poole
Elizabeth Grovenstein	Bryan Jenkins	Jane Stancill
Jon Harris	Maureen Little	Mary Shuping

**CALL TO ORDER**

Ms. Estep called the Accountability and Audit Committee meeting to order at 3:44 p.m. in the Dr. W. Dallas Herring State Board Room in the Caswell Building.

**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**

Ms. Estep requested a motion to approve the July 16, 2020 meeting agenda. Mr. Holder moved, seconded by Dr. Powell, agenda was approved by the Committee via roll call vote.

**APPROVAL OF THE MINUTES**

Ms. Estep requested a motion to approve the February 20, 2020 meeting minutes. Mr. Holder moved, seconded by Mr. Sullivan, minutes were approved by the Committee via voice vote.

---

**FOR INFORMATION**

**NC Community Colleges Foundation Financial Audit (Attachment AUD 01)**

Mr. Jenkins presented Attachment AUD 01, providing an overview of the audit. Mr. Jenkins spoke about Note 7 – Net Assets with Donor Restrictions and reviewed the detailed information. Ms. Poole provided additional commentary, highlighting the connection with Strategic Planning Committee and Programs Committee conversations.

**Department of Administration Compliance Review (Attachment AUD 02)**

Mr. Jenkins reviewed the compliance report. Discussed findings.

**MINUTES**  
**State Board of Community Colleges**  
**ACCOUNTABILITY AND AUDIT COMMITTEE**  
**Thursday, July 16, 2020**

EAGLE Update (Attachment AUD 03)

Mr. Jenkins reviewed the annual EAGLE certification. Discussed EAGLE program in detail. Highlighted the early certification date, earliest in history for the System Office.

College Financial Audit Findings 5 Year Summary (Attachment AUD 04)

Mr. Jenkins reviewed the update on College Financial Audits. No findings thus far at any college.

Ms. Whitford asked about Compliance Services. Mr. Jenkins state the compliance team is close to being fully staffed. The examiners have not been conducting reviews during the pandemic.

---

**NEW BUSINESS**

Ms. Estep moved to go into closed session pursuant to North Carolina General Statute section 143-318.11(a)(3) to consult with our General Counsel to protect attorney-client privileged discussion. I also move to go into closed session pursuant to 143-318.11(a)(1) to prevent the disclosure of information that is confidential or privileged pursuant to North Carolina General Statute section 115D-27. Dr. Powell seconded; committee entered closed session via roll call vote.

The Committee discussed matters related to the topics referenced above.

Following a motion by Mr. Sullivan and a second by Mr. Holder, the Committee returned to open session via roll call vote.

---

Dr. Gold provided a SACSCOC update, focused on policy and process. She reviewed the history of the actions that have been taken and the delays caused by COVID. The next SACS board meeting will be in September.

Ms. Whitford verified that the visit will only focus on the three items noted unless other items are discovered during the visit. Dr. Gold said that the committee could be aware of public information. Ms. Haygood said that no evidence that the information discussed by the committee came to light during their visit this past week. If SACSCOC continues probation, new information can be considered. Roanoke-Chowan CC can be continued on probation for one (1) more year. Mr. Harris stated the college will reach two (2) years (maximum) on June 30, 2021.

---

**ADJOURNMENT**

Mr. Johnson motioned to adjourn, seconded by Dr. Powell. The meeting adjourned at 4:15 p.m. via roll call vote.

Respectfully submitted,  
Bryan Jenkins