

**OLD DOMINION UNIVERSITY  
BOARD OF VISITORS  
Audit, Compliance, and Human Resources Committee**

**December 5, 2024**

**MINUTES**

The Audit, Compliance, and Human Resources Committee of the Board of Visitors of Old Dominion University met on Thursday, December 5, 2024, at 12:30 p.m. to 1:45 p.m. in the Board Room of the Kate and John Broderick Dining Commons. Present from the Committee were:

Robert S. Corn, Chair  
Ross A. Mugler, Vice Chair  
P. Murry Pitts (*ex-officio*)  
Andrew Hodge (*ex-officio*)  
Stanley Goldfarb, MD  
Elza Mitchum  
Claire Wulf Winiarek

Absent from the Committee: Steve Hsiung (*Faculty Representative*)

Also present from the Board: Susan Allen  
Brian E. Campbell  
Jerri Dickseski  
E.G. (Rudy) Middleton, III  
Rick Wyatt

Also present were:

Brian O. Hemphill, President	Patty Lindsey
Alfred Abuhamad	Donna Meeks
Austin Agho	Kimberly Osborne
Karen Andrewlavage	Brian Payne
Ashleigh Boothe	Chad Reed
Alonzo Brandon	Tina Russell
Ken Fridley	September Sanderlin
Annie Gibson	Ashley Schumaker
Nina Rodriguez Gonser	Amanda Skaggs
Stephanie Jennelle	Fred Tugas
Mary Jo Karlis	Rob Wells
Amber Kennedy	JaRena Whitehead-Cooper
Brandi Hephner LaBanc	Allen Wilson

- I. **Call to Order** – Chair Robert S. Corn called the meeting to order at 12:31 p.m.
- II. **Approval of Minutes** – Upon a motion made by Committee Chair Corn and duly seconded, the minutes of the Audit, Compliance, and Human Resources Committee meeting held on September 12, 2024, as presented were approved by all members present and voting (*Corn, Mugler, Pitts, Hodge, Goldfarb, Mitchum, and Winiarek*).
- III. **Report from the Associate Vice President for Compliance and Chief Audit Executive** – Amanda Skaggs

**A. 2024 Global Internal Audit Standards**

- IV. University Audit Strategic Plan – Associate Vice President Skaggs shared the plan which includes elevate and advance core audit practices, amplify collaboration and communication, expand resource service opportunities and investing in professional development and talent management.
- V. University Audit Performance Measures - Standards include performance measures with customer satisfaction scoring, audit cycle timelines, report issuance timelines, audit plan completion, budget to actual hours, open action item completion and audit peer review exceptions.
- VI. Office of University Audit and Compliance Budget - Budgetary levels were reviewed for salaries and benefits, non-personal services, conference travel and office equipment.

**B. Presentation of Completed Audit Reports**

- VII. Police Department Fiscal Activities FY2024 – Associate Vice President Skaggs shared the objectives to determine whether internal controls and operational procedures were adequate, admin practices were compliant, financial transactions were appropriate and monitored. The audit scope included 9 budget accounts with total budget authority of \$8.9 million. The audit concluded that the fiscal activities in FY24 for UPD were effective with no reportable findings.
- VIII. Office of the President FY2024 Expenditures- The objectives of this audit were to review transactions to determine whether they were compliant, reasonable and properly recorded. The audit scope included 9 budget accounts with total budget authority of \$2.5 million. It was mentioned that 41% of the non-personnel costs reflected an expense to the vendor that provides the University’s ERP system that was migrated to the cloud in October for pre-migration services. The audit report concluded that the internal controls in effect for expenditures within the Office of the President were found to be highly effective with no reportable findings.
- IX. Status of Audit Issues Since September 2024- This reporting cycle had 18 total issues; six completed audit issues, 10 in progress and two planned. AVP Skaggs shared as of the committee meeting, they were down to tracking 11 issues since an additional item closed since the report was issued. This reporting cycle, division leaders provided revised due dates for open action items whose due dates had past, and the revised due dates are now incorporated into the standing report.

**C. Discussion of Open Engagements**

- X. Batten College of Engineering and Technology - (Fieldwork) Wrapping up the remaining tests related to budget management inclusive of expense review and gift accounts, performance evaluations and faculty certifications.
- XI. Provisioning of Affiliate Access- (Fieldwork) Wrapping up.
- XII. EVMS Research and Development FY2024 - (Fieldwork) Legacy EVMS auditors have been assisting KPMG with this engagement.
- XIII. Onboarding Processes (Classified and AP Faculty) (Survey) University Audit has partnered with Human Resources and Institutional Effectiveness to survey new hires and their supervisors to determine what onboarding processes are working well and where improvement might be desired.
- XIV. Advisory Engagements and Other Activities – Several advisory engagements are being performed.

D. Annual Risk Assessment and Proposed FY2025 Audit Plan – Associate Vice President Skaggs shared the annual risk assessment process which included updating auditable entities, soliciting information, conducting meetings with senior leadership and researching emerging risks. The FY25 Proposed Audit Plan includes audits in: Perry Honors College, Graduate School, University Travel, Indigent Care Apportionment Plan FY24 EVMS Activities, Veteran Affairs Post-9/11 GI Bill Benefits EVMS Activities, Campus Life Services: Dining Services Contract Administration, Petty Cash, Amazon Web Services, IT Project Management and Endowment and Gift Spending. The plan also includes annual engagements with Office of the President FY24 expenditures and Police Dept fiscal activities. The proposed plan also includes five Audits Started in Prior Fiscal Years, Four Assisting Others activities and Nine Other Audit Activities. Vice Chair Mugler motioned to approve the FY25 Audit Plan as recommended. The motion was seconded by Mr. Pitts and approved by all members present and voting (*Corn, Mugler, Pitts, Hodge, Goldfarb, Mitchum, Winiarek*).

- XV. Closed Session – Vice Chair Mugler motioned to convene in closed session. Mr. Pitts moved that this meeting be recessed to discuss the performance of specific departments where such evaluation will necessarily involve discussion of the performance of specific individuals as permitted by the Code of Virginia section 2.2-3711(A), subsection (1). The motion was seconded by Mr. Pitts and approved by all members present and voting (*Corn, Mugler, Pitts, Hodge, Goldfarb, Mitchum, Winiarek*). In addition to the Committee members in attendance, the following individuals were in attendance during the closed session: President Brian O. Hemphill, Brian Campbell, Kirk Dewyea, Jerry Dickeski, Vice President Nina Rodriguez Gonser, E.G. “Rudy” Middleton, Executive Vice President Chad Reed, Kate Rhodes, Executive Vice President Ashley Schumaker, Associate Vice President Amanda Skaggs, Allen Wilson and Rick Wyatt.

- XVI. Reconvene in Open Session and FOIA Certification – At the conclusion of closed session, Chairman Corn reconvened the meeting and the following Freedom of Information Act Certification was read: “Any person who believes that the Board discussed items, which were not specifically exempted by law or not included in the motion, must now state where they believe there was a departure from the law or a departure in the discussion of matters other than that stated in the motion convening the closed session. I shall now take

a roll call vote of the committee. All those who agree that only lawfully exempted matters and specifically only the business matters stated in the motion convening the closed session were discussed in closed session say “aye.” All those who disagree say “nay.” The certification was approved by roll-call vote (*Ayes: Corn, Mugler, Pitts, Hodge, Goldfarb, Mitchum, Winiarek; Nays: None*).

**XVII. Report from the Executive Vice President for Administration and Finance- Chad A. Reed** – The Red Flag Rule relates to the federal regulations regarding identity theft. It is the University policy for the EVP of Admin and Finance to affirm the Board annually that the University has met all requirements and that the University personnel have completed all training as required by the Red Flag Rule. EVP Reed confirmed this has been completed.

**XVIII. Report from the Vice President for Human Resources, Diversity, Equity, and Inclusion – September Sanderlin**

- A. FLSA Updates – The Fair Labor Standards Act updates have been vacated. As of November 15, 2024, the Eastern District Court of Texas ruled to strike down the overtime final ruling from July 2024. The January 2025 updates will no longer take place, the salary threshold increase will not happen, and the salary level updates will not happen. Upon DHRM’s guidance, we will keep the July 1, 2024, changes in effect. The impact was minimal, effecting only 12 employees, nine of which had salary increases and three of which were reclassified as non-exempt. What this means now is we will reassess exemption status, review salary adjustments, evaluate workload and duties and assess impact on new positions hired after July 1, 2024.
- B. 403b Plan Amendment and Restatement – Discussion on the amendment and restatement of the 403b plan document, which was in the board materials for review. It was noted that back at the April committee meeting, the board supported the integration related changes to the 403b plan to align with requirements. The plans were merged July 1, 2024 and the assets were merged in August 2024. The 403b plan document amendment and restatement that VP Sanderlin shared with the committee mirror provisions in the EVMS plan document, including updates related to employer contributions and provisions under the SECURE Act 1.0 and 2.0. These include allowable distributions for both qualified birth or adoption, domestic abuse and federally declared disasters, as well as provisions for self-certification and catch-up contributions for ages 60-63. A motion to approve the 403b plan document amendment and restatement was made by Mr. Pitts, seconded by Mr. Hodge and unanimously approved by all present and voting (*Corn, Mugler, Pitts, Hodge, Goldfarb, Mitchum, Winiarek*).
- C. Department of Human Resources Transformation – As a result of the Huron consultation and engagement, VP Sanderlin shared updates within the Human Resources Department, which include updates in strategic alignment, technology and efficiency, moving to a business partner model, service level agreements and change management practices. In addition, Kimberly Wilson, a new Senior Associate Vice President and Chief Human Resources Officer will join ODU January 10, 2025. Ms. Wilson will bring over 20 years of experience in higher ed, transformative business

operations and comes to us from Virginia Museum of Fine Arts where she serves as the COO and CHRO.

- D. Healthiest Employer Winner – ODU was recognized as 4<sup>th</sup> in Virginia for Healthiest Employers. In 2022, ODU won 6<sup>th</sup> place, and in 2023 ODU won 5<sup>th</sup> place. ODU was recognized for our Tuition Assistance Program and offering on-site vaccination and mammograms. The category we fall in is for employers with 1,000-4,999 employees. This year we were the only higher ed institution recognized.
- E. Administrative and Professional Faculty Appointments – VP Sanderlin shared with the Committee that there were 48 Administrative and Professional Faculty appointments. Mr. Mugler made a motion to approve the appointments. The motion was duly seconded by Ms. Winiarek and approved by all present and voting (*Corn, Mugler, Pitts, Hodge, Goldfarb, Mitchum, Winiarek*).

**XIX.** Adjournment – There being no further business, the meeting adjourned at 1:42 p.m.