

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

**June 12, 2025**

**MINUTES**

The Audit, Compliance, and Human Resources Committee of the Board of Visitors of Old Dominion University met on Thursday, June 12, 2025 from 1:15 p.m. to 2:15 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*)  
Elza Mitchum  
Claire Wulf Winiarek

Absent from the Committee: Andrew Hodge (*ex-officio*)  
Florencia Segura  
Steve Hsiung (*Faculty Representative*)

Also present from the Board: Susan Allen  
Jerri F. Dickseski  
Kedar S. Lavingia  
E.G. (Rudy) Middleton, III  
D.R. (Rick) Wyatt  
Darcy Judd (*Student Representative*)

Also present were:

Brian O. Hemphill, President	Stephanie Jennelle
Alfred Abuhamad	LaToya Jordan
Austin Agho	Mary Jo Karlis
Karen Andrewlavage	Amber Kennedy
Ashleigh Boothe	Susan Kenter
Alonzo Brandon	Casey Kohler
Ebony Drayton	Brandi Hephner LaBanc
Ken Fridley	Millicent Lee
Veleka Gatling	Kimberly Osborne
Annie Gibson	Brian Payne
Annamarie Ginder	Stacy Purcell
Krista Harrell	Chad Reed

Nina Rodriguez Gonser  
Tina Russell  
September Sanderlin  
Ashley Schumaker  
Wood Selig

Fred Tugas  
Rob Wells  
JaRenae Whitehead-Cooper  
Allen Wilson  
Kimberly Wilson

- I. **Call to Order** – Committee Chair Robert S. Corn called the meeting to order at 12:59 p.m.
- II. **Approval of Minutes** – Upon a motion made by Vice Chair Ross Mugler, and duly seconded by Rector Murry Pitts, the minutes of the Audit, Compliance, and Human Resources Committee meeting held on April 24, 2025, as presented were approved by all members present and voting (*Corn, Mugler, Mitchum, Pitts and Winiarek*).

III. **Report from Senior Associate Vice President for Audit and Compliance – LaToya Jordan**

- A. **Status of the Auditor of Public Accounts (APA) FY2024 Financial Statement Audit** – Senior Associate Vice President (SAVP) LaToya Jordan shared a status update on the University's FY2024 financial statement audit on behalf of the audit's Project Manager Zach Borgerding. The audit is projected to conclude by June 30, 2025 with the issuance of the internal control report occurring in July 2025. For the five prior year audit findings - two out of the five have been resolved, specifically regarding the bad debt write-off process and oversight of service providers. Test work continued as of the update for the remaining findings, which focus on enhancing the financial reporting process, improving controls over reconciliations, and strengthening policies and procedures for terminated employees. Zach did communicate progress has been noted with the timeliness of financial statement preparation and the reduction of audit adjustments, reflecting the finance team's continued efforts to address past deficiencies. As it pertains to new audit findings, APA will include five student financial aid audit findings in the Internal Control report as a result of work conducted as part of the Commonwealth's FY2024 Statewide Single Audit. Based on SAVP Jordan's high-level review of the findings, it appears that the central theme mainly pertains to the lack of timeliness when performing required SFA administrative functions, and not that the University is not doing a required function. SAVP Jordan stated Vice President for Student Engagement and Enrollment Services Brandi Hephner Labanc has hired a consultant to assist with improving the University's Student Financial Aid administrative processes.

President Hemphill noted that when he receives reports received from the Department of Education, especially related to financial aid he shares these reports with Vice President Hephner Labanc and SAVP Jordan.

- B. **Audit Plan Update - Completed Engagements** – SAVP Jordan shared that since the April meeting, the Audit Department has issued two audit reports, both of which were annual audits for the EVMS Audit Department and were carried forward into the University's approved audit work plan.

- i. *Veteran Affairs Education Benefits Administration – Legacy EVMS Students:* This audit was to assess compliance with the Veteran Affairs Certifying Official Handbook, focusing on the timeliness and accuracy of enrollment certifications and benefit payments. In conclusion, the internal controls surrounding the administration of benefits were determined to be highly effective, and no audit findings were identified.
  - ii. *Indigent Care Apportionment Administration – EVMS/VHS-* This audit was to verify the accuracy of the apportionment of appropriation and determine the effectiveness of control processes related to data gathering, administration, calculation, and review of allocations and payments. In conclusion, the internal controls surrounding this process were determined to be partially effective, as one accounting error was identified that impacted FY24 original allocation calculations. The VHS finance team has since corrected the error and implemented improvements.
  - iii. *Status of Open Audit Findings Since April 2025 -* Of the 11 open action items reported in April, management has completed corrective action for five. The total number of open items has increased since the April report due to eight new findings from the College of Engineering and Technology audit and one from the Indigent Care audit.
- C. Audit Plan Update - Discussion of Active Engagements – Six engagements are in the fieldwork phase; three additional engagements are currently in the planning phase. A report on all engagements will be provided at the fall Audit, Compliance and Human Resource Committee meeting. SAVP Jordan shared that the Audit team has fully integrated and is operating collaboratively across units. The open audit engagements consist of:
  - i. Provisioning of Affiliate Access
  - ii. Onboarding Processes (Classified Staff and AP Faculty)
  - iii. Honors College & Graduate School
  - iv. University Travel
  - v. Amazon Web Services Cloud Computing Environment
  - vi. Advisory Engagements and Other Activities
- D. FY2026 Audit Plan Update – SAVP Jordan shared that they have pulled together a stakeholder survey for the risk assessment process. This survey was also shared with committee members and the President’s Cabinet members. The Audit Department will use the results to ensure the upcoming audit plan aligns with institutional priorities while helping to mitigate risk to the institution. The Audit Department maintains regular communication with peer institutions across the Commonwealth, recognizing that risk assessment processes vary. The University stands out as one of the few higher education institutions in Virginia with a dedicated IT Audit Manager, who has been with the University for over 20 years. Many other institutions outsource this function due to staffing limitations.
- E. Compliance Program Update – SAVP Jordan shared a brief update on the compliance program. The University is finalizing a compliance report outlining legislation from

the 2025 General Assembly session, effective July 1, 2025. This report will be shared with compliance owners to inform them of any changes directly impacting their areas. Any legislation requiring action will be added to the University's compliance matrix. The matrix will serve as an awareness tool, including automated notifications for upcoming compliance deadlines.

**IV. Report from the Vice President for Talent Management and Culture – September Sanderlin**

**A. DHRM Policy Updates**

- V.** Policy 1.60: Standards of Conduct - Vice President Sanderlin shared recent policy updates for the expectations of probationary and wage employees, holding them accountable to performance standards while exempting them from discipline and grievance procedures, thereby not granting them due process entitlements. The policy mandates agencies to conduct fact-finding reviews or administrative investigations into alleged misconduct, criminal charges, or violations of conduct standards and other policies. Employees must report criminal charges and convictions to their supervisor and Agency HR within three business days. Supervisors are responsible for communicating such charges or convictions to Talent Management and Culture. Employees must receive written notice of alleged offenses and be allowed a minimum of one full business day to respond to these allegations, ensuring a basic level of procedural fairness.

- VI.** Grievance Procedure Updates - Recent updates to the policy were made to align with statutory changes enacted by the General Assembly, widening the criteria for filing discrimination claims consistent with the Code of Virginia. Discrimination claims now encompass a broader set of protections, including race, color, religion, political affiliation, age, disability, ethnic or national origin, sex, pregnancy and related conditions, marital status, sexual orientation, gender identity, and military status. The policy specifies that the grievance process cannot be used to challenge actions taken by the Office of Employment Dispute Resolution (EDR) regarding discrimination complaints. Email has been established as the standard communication method. Additionally, a reconsideration step has been added prior to requesting an Administrative or Judicial Review, allowing grievance parties to timely request EDR to reconsider its rulings, although EDR will do so only with sufficient cause, such as a clear mistake of fact, law, or policy backed by clear and convincing evidence. Concluding the Hearing has been added to the Hearing Officer's authority as a possible sanction for improper behavior during a hearing.

- VII.** Policy 1.70: Separation from State Service - The policy advises agencies to exercise due diligence when approving extended leave prior to an employee's voluntary separation to avoid leave loss. In cases of involuntary separation, agencies are instructed not to allow the use of paid leave to delay an employee's discharge date, as maintaining a disgruntled employee in active status is considered poor practice and also incurs continued health benefit costs. The policy clarifies that an "ineligibility for rehire" designation must be based on documented misconduct that has been addressed with the employee and may vary by agency.

- VIII.** Policy 1.35: Emergency Closings - The policy recommends that agencies notify the cabinet secretary in cases of isolated emergency situations. It mandates agencies to inform employees of internal procedures both during onboarding and on an annual basis.

Guidelines are provided for telework arrangements in the event of emergency closings. Additionally, employees with pre-approved leave during an emergency closing will not have that leave time restored.

- IX.** CAPTRUST Update - CAPTRUST acts as the fiduciary advisor for over 800 higher education retirement plans, representing more than \$200 billion in assets, and carries a 37-year history as an independent and objective advisor. As the largest registered investment advisor in the U.S., CAPTRUST manages \$1 trillion in client assets without selling products. They are recognized as an industry leader in retirement plan consulting, collaborating with higher education policy-making groups such as CUPA-HR and NACUBO. In Virginia, CAPTRUST advises the retirement plans of UVA, VA Tech, William & Mary, Christopher Newport, VCU, George Mason, Radford, and ODU, and previously served EVMS. Nationally, they work with institutions like Duke University and American University, among others. During the Q1 2025 plan statistics review, it was noted that the stats now include EVMS. A score above 80, determined through quantitative and qualitative analysis, is considered good. ODU's investment review score is 90. VP Sanderlin also touched on recent allegations of TIAA mismanagement of employee retirement funds, making decisions that favored TIAA and not the plan participants. Situations like this are mitigated by our having this co-fiduciary relationship with Captrust.

**A. Points of Pride**

- X.** Innovation Award - Ebony Drayton and Ashleigh Boothe were recognized for winning the Commonwealth Virginia Campaign (CVC) Innovation Award. Their efforts for CVC raised \$21,000 for charities and nonprofits. Their new idea boosted giving from mid-November to end of December by giving donors women's basketball tickets to increase collaboration efforts and support our student athletes.

The Crown Gala: Handling with Care - Recognition was given to Drs. Veleka Gatling and Millicent Lee and their committee's efforts with this May event. The event welcomed over 250 first responders from 16 cities and counties. The Crown Gala aimed to raise mental health awareness for frontline workers and was part of the University's NEA Big Read Grant, serving as a culminating celebration honoring those who serve with courage, compassion, and resilience. Derick Johnson, a U.S. Army veteran and life coach, delivered a powerful keynote address offering practical mental health tools for first responders. The event marked the launch of the Frontline Initiative, a partnership with the Darden College of Education and Virginia Beach Police Department's Fourth Precinct, aimed at training the University's students to provide counseling for trauma-exposed first responders and to support professionals transitioning into the field.

- XI.** Administrative and Professional Faculty & Clinical Appointments – Vice President Sanderlin shared with the Committee that there were 23 Administrative and Professional Faculty appointments available for review in the OnBoard materials. Mr. Mugler made a motion of recommendation to approve the appointments. The motion was duly seconded and approved by all present and voting (*Corn, Mugler, Mitchum, Pitts and Winiarek*).

- XII.** Adjournment – There being no further business, the meeting adjourned at 1:41 p.m.