



University System
of New Hampshire

**BOARD OF TRUSTEES
AUDIT COMMITTEE
March 19, 2026**

PLYMOUTH STATE UNIVERSITY
PLYMOUTH, NH

MEETING MINUTES
Draft for Approval

Attendance

Committee members present: Chair Peter T. Paul, Vice Chair David Westover, Joel Nkounkou, Jennifer Higgins Pitre (remote)

Other trustees present: Cathy Provencher

Other participants: Karyl Martin, Francine Ndayisaba, Kara Bean, Ashish Jain, Sasja Huijts (remote), Julie Kroupa, Kelly Jo Harper, Janette Wiggett (remote), Katie Caron, Matt MacManes, Bo Zaryckyj, Andy Glode, Christina Johnson, Ava Johnson, Andy Lee, Brenda Scherer

Call to Order

Committee Chair Paul called the meeting to order at 10:49 a.m.

Consent Agenda

Approval of the consent agenda containing the following items was duly moved, seconded, and approved.

Consent Items:

Approval of the October 23, 2025, Minutes

Enterprise Risk Management (ERM) update on Compliance

Internal Audit Reports Issued

1. UNH Financial Conflict of Interest in Research Audit Report
2. Confidential - UNH CHHS Data Security Review Report
3. Confidential - USNH Sponsored Accounts Audit Report

Items for Committee Consideration and Action

External Auditors' FY25 Uniform Guidance Audit Reports on USNH Federal Expenditures

Brenda Scherer, CLA Signing Director, noted that an unmodified report was issued. Ms. Scherer explained the single audit process and results. Major programs audited included Student Financial Assistance (SFA) Cluster and TRIO Cluster. Ms. Scherer noted that there were findings related to failing to update NSLDS status, awarding above need, late refunds, maintaining verification documentation, and Satisfactory Academic Progress enforcement and notification. No money had to be returned as a result of these findings. Ms. Scherer noted that the NSLDS finding is the most common finding among their clients.

Research and Development Cluster is a major program expected to be audited in 2026, along with any program over \$3M or programs that have not been tested in the last two years.

The following motion was moved by Trustee Paul, duly seconded, and approved with no dissenting votes.

VOTED, by roll call vote, on recommendation of the Chancellor, that the University System of New Hampshire Auditors' Reports from CLA for the year ended June 30, 2025, as required by Title 2 of the U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Government Auditing Standards and Related Information, be accepted.

Appointment of CliftonLarsonAllen (CLA) as external auditors and CLA's Fiscal Year 2026 audit plan covering USNH financial statements and federal awards under Uniform Guidance

Mr. Jain provided the committee with a brief background of CLA's appointment. Andy Lee, Engagement Principal, reviewed the audit scope and deliverables, audit process, audit plan overview, audit timeline, responsibilities, governance input, and audit fees. Mr. Lee noted that one of the focuses of the audit is journal entries and management control. Fees are proposed to increase approximately 3% (to \$305,910) for the financial statement and uniform guidance engagement for FY26.

Mr. Lee briefly explained GASB 103, Financial Reporting Module, and GASB 104, Disclosure of Certain Capital Assets, which are effective June 30, 2026.

Finally, Mr. Lee encouraged the committee to contact him with any suggestions or comments.

The following motion was moved by Trustee Westover, duly seconded, and approved with no dissenting votes.

VOTED, by roll call vote, on recommendation of the Chancellor, that CliftonLarsonAllen LLP be confirmed as the external auditor for the University System of New Hampshire to provide audit services related to activities of fiscal year ending June 30, 2026.

Items for Committee Consideration and Discussion

USNH Environmental Health and Safety Council's 2025 Annual Report

Andy Glode, UNH EH&S Director and Chair of the Council, provided a brief overview of the council mission and makeup.

Notable accomplishments at UNH include Radiation Safety Program Compliance, Campus-Wide Mechanical Space Safety Assessment, Chemical Delivery Tracker (from paper to electronic), Confined Space Database, and Peroxide Forming Chemicals Management. Significant issues included an overhead door injury and ammonia refrigeration system inspection. UNH is awaiting EPA approval for corrections made after the ammonia refrigeration system inspection at the ice rink. Challenges included the retirement of an EHS staff member and the Fieldwork Safety Program being unfunded.

Mr. Glode also discussed incident reports and accrued losses, and the large range of injuries reported. There has been a decrease in incidents and costs over the reporting period (2008-2025).

Julie Kroupa, EHS coordinator, discussed KSC's program goals and status. She noted that upon her arrival a couple of years ago, the position was bifurcated; she is responsible for safety, and chemical hygiene was moved to the chemical department. Goals include those related to employee safety, regulatory compliance, academic support/safety culture development, and participation in professional networks. EHS updates include a 20% decrease in annual State Fire Marshal Inspection violations, Walk Like A Penguin program to promote safe walking in snow and ice, working with three upper level SOHAS classes to assist with updating policies and programs, creation of a Safety Data Sheet database, renewal of DES Very Small Quantity Hazardous Waste Generator Status, and ergonomics training. Finally, various training activities were held in 2025.

Katie Caron, EHS Director, presented PSU updates. Due to aging infrastructure and deferred maintenance, mold continues to be an issue at PSU. To mitigate mold, a written mold management and water intrusion response plan was developed. The Underground Storage Tank Program is in full compliance with regulatory requirements. AST internal tank inspections were completed, which verifies structural integrity and prevents releases and ensures compliance. These inspections are done every ten years. Risk reduction efforts included installation of safety rails on Lamson Library roof, installation of a new steam vault, and replacement of five electrical panels. The new steam vault and electrical panel replacements mitigate the highest risk. PSU EHS is currently reviewing resources for a position that has been vacant since 2020.

Mr. Glode provided the System Office update. Safety concerns are primarily associated with life/safety planning and office ergonomics. As a leased facility, building safety issues are directed to building management for resolution.

Council members continue to share information and collaborate on various EHS subjects across institutions. The EHS Coordinators noted the effect that staff cuts have had on safety issues including building maintenance.

Annual Report on Title IX Compliance

Bo Zaryckyj, UNH Title IX Coordinator presented the report.

Mr. Zaryckyj gave a brief background and explanation of Title IX. He discussed that Title IX requires responding to sexual misconduct promptly and equitably, noting that every employee is a mandated reporter under the policy; Mr. Zaryckyj discussed elements of institutional response, reporting, and coordination of supportive measures. Policies prohibiting sexual misconduct are now aligned across USNH and aligned with Title IX standards.

Kelli Jo Harper, KSC Title IX Coordinator, introduced Ava Johnson, a Keene State College alumna, and her mother, Christina Johnson. Ava and Christina discussed their experience at KSC, including accessing resources through the campus Title IX office, noting the incredible support they received.

ERP Program Update

Cathy Provencher, USNH Chancellor, gave a brief project explanation and background. She introduced Sasja Huijts, ERP Program Manager, and Matt MacManes, UNH Vice Provost of Academic Affairs and Workday Student Business Sponsor.

The ERP program timeline, Workday Student status, Workday HR and Finance, ERP financials, and project spend were discussed. Overall, the Student project is progressing well. Due to the current separate student systems at campuses, the Workday Student project is more complicated than the HR/Finance project. Financial Aid compliance is a project risk that is being reviewed and researched. Ms. Provencher briefly discussed the risks and mitigation strategies for Workday HR and Finance. There is a tight timeline for the FDM (chart of accounts) relaunch; however, the project is on track and a resource has been identified to mitigate. Trustee Nkounkou pointed out that the evolving landscape of USNH must be considered when reviewing ERP technical requirements.

Status of Outstanding Audit Issues

Mr. Jain shared the status of significant open audit issues from past internal audit reports. There has been significant progress for long outstanding audit issues.

Adjournment

There being no further business or discussion, the meeting adjourned at 12:44 p.m.