



Meeting Book - 2026-06-26 Audit Committee

MEETING AGENDA - June 26, 2026 at 8:00 am

I. Meeting Information

Physical location: UNH - Memorial Union Building,
Room 338

Meeting URL: [https://zoom.us/j/99668865059?
pwd=rh1JaMPZXHRSZw2MuSTbdEEV3EPFoa.1](https://zoom.us/j/99668865059?pwd=rh1JaMPZXHRSZw2MuSTbdEEV3EPFoa.1)

Call in: 1 305 224 1968

Meeting ID: 996 6886 5059

Passcode: 819147

II. Audit Committee Members

Peter T. Paul, Chair

David Westover, Vice Chair

Joel Nkounkou

Jennifer Higgins Pitre

The Governor (by Statute)

III. Call to Order

1:00-1:05
pm

IV. Approval of Consent Agenda Items

MOVED, that the Consent Agenda Items be
approved.

A. Approve Minutes of March 19, 2026 Meeting

1. AC 03-19-2026 DRAFT minutes.pdf - 5

1:05 -
1:40 pm

V. Items for Committee Consideration and Action

A. Approve FY2027 Meeting Schedule and Work Plan (10 mins)

MOVED, on recommendation of the Chancellor,
that the Audit Committee FY2027 Meeting
Schedule and Work Plan be approved.

1. FY27 Meeting Schedule & Work Plan.pdf -
8

B. Approve FY2027 Internal Audit Plan / Review Internal Audit's FY2026 Annual Report (15 mins)

MOVED, on recommendation of the Chancellor,
that the Internal Audit Plan for FY2027 be
approved.

1. FY 27 IA Plan-FY26 IA Annual Report and
motion sheet.pdf - 12

C. Approve Enterprise Risk Management (ERM) Annual Report and Assignment of Risks (10 mins)

MOVED, on recommendation of the Chancellor, that the Audit Committee recommends to the Executive Committee the adoption of the following motion: MOVED, on recommendation of the Audit Committee, the Executive Committee hereby formally assigns the top system wide risks identified in the GY2027 annual ERM report to the appropriate Board committees, as specified in the attachment, for purposes of oversight.

1. ERM transition page.pdf - 34
2. USNH ERM Report GY2027.pdf - 35
3. ERM process and roles motion sheet for AC.pdf - 41

1:40 -
2:20 pm

VI. Items for Committee Consideration and Discussion

A. ERP Program-Workday Update (15 mins)

1. ERP Update June 2026.pdf - 44

B. Receive GLBA Compliance Update (10 mins)

1. GLBA Update - June 2026.pdf - 48

C. Self-assess Audit Committee effectiveness (5 mins)

1. Audit Committee Self-evaluation Results 2026.pdf - 56

D. Review Audit Committee Charter (5 mins)

1. Audit Committee Charter and summary sheet.pdf - 59

E. Review Internal Audit Charter (5 mins)

1. Internal Audit Charter and summary sheet.pdf - 63

2:20 -
2:30 pm

VII. Non-Public Session

MOVED, that the Audit Committee go into non-public session for the purpose of discussing: (1) matters which if discussed in public would likely affect adversely the reputation of a person or persons, who are not members of this committee and (2) consideration of pending claims or litigation authorized by RSA 91-A:3, II (c) and (e).

VIII. Other Business

A. Chair or Committee comments

B. Next scheduled meeting: October 22, 2026 at
UNH in Durham

IX. Adjourn

X. Informational Items

A. informational items transition page.pdf - 70

B. USNH Conflict of Interest Policies and Related
Management Processes

1. Conflict of Interest Memo for Audit
Committee June 2026.pdf - 71

C. Enterprise Risk Management (ERM) Update
on Cybersecurity

1. ERM Update on Cybersecurity and
summary sheet.pdf - 73

D. UNH NCAA Agreed Upon Procedures Report

1. UNH Dept of Athletics - FY25 AUP.pdf - 82

E. Internal Audit Reports Issued

1. Confidential - UNH Building Badge Access
Audit Report.pdf - 106

2. Confidential - PSU Admissions Data
Security Review Report.pdf - 131