I. Call to Order

Committee Chair Black called the meeting to order at 10:30 a.m. and noted the presence of a quorum sufficient for the transaction of business.

II. Approval of Consent Agenda Items

Chair Black asked the committee members if they had any comments or questions about the consent agenda items; there were none. On motion offered by Trustee Edelblut and duly seconded, the committee voted to approve the consent agenda.

Items on the consent agenda appear below:

A. Minutes of April 25, 2019 Meeting
B. Internal Audit Reports Issued:
   1. UNH Housing Audit Report
   2. UNH Water Treatment Plant – Waterline Change Orders Review
   3. UNH Research Expenditures Audit Report
   4. UNH Network Security Audit Report – redacted
III. Items for Committee Consideration and Action

A. Approve Audit Committee FY20 Meeting Schedule and Work Plan

Chairman Black briefly reviewed items on the work plan and noted that there will be an ERM report twice a year, with an annual report at the April meeting and an update at the October meeting. The only change from last year is the item regarding ERM; review of assigned ERM topics and evaluation of ERM process and roles have been moved from the April meeting to the June meeting.

The committee had no comments or questions.

The following motion was made by Trustee Black, duly seconded, discussed, and approved with no votes abstained or dissenting.

**VOTED, on recommendation of the Chancellor, that the Audit Committee FY20 Meeting Schedule and Work Plan be approved.**

IV. Items for Committee Consideration and Discussion

A. Review Status of Outstanding Audit Issues

Mr. Jain summarized the report, which includes a follow-up on FY 2018 Uniform Guidance Audit findings; management is making progress.

Of 45 action plans currently being tracked, including 12 from internal audit reports issued since the last semi-annual update (includes one that also has been reported as resolved), 15 of the underlying risk/control issues have been reported by management as resolved and the other 19 are in process, much improved, on hold, and/or management has accepted the residual risk.

In response to a question from Trustee Edelblut regarding the management’s responsiveness to the external auditors, Mr. Jain stated that a plan for meeting deadlines has been developed with KPMG.

B. Review Audit Committee Charter

Chair Black reviewed key points of the Audit Committee Charter noting that the charter requires an annual review. No change is recommended by staff at this time.

The last section of the charter requires that the committee obtain reports concerning any financial fraud resulting in losses in excess of $10,000 or involving senior management. Trustee Green queried the notification of fraud reports that result in losses of less than $10,000. Mr. Jain stated that every case of fraud is reported to the committee annually at the January meeting.

C. Results of Audit Committee's Self-assessment

Chair Black reviewed the assessment and noted that the committee is generally highly effective in all areas except the item regarding understanding how USNH publicizes, monitors and enforces
its written codes of conduct. Trustee Eastwood noted that other committees also commented on meeting time restraints. The results also contained a comment regarding the need for more strategic discussions, perhaps by reducing the amount of meeting time discussing the audit findings which are presented by the external auditors.

D. External Auditor Bid Process Update

Chair Black briefly discussed the proposed plan.

The bulk of the work will be from December 2019 to February 2020. Board approval for the appointment of an external auditor will be sought at the April 2020 meeting.

There were no comments or questions from the committee.

E. Title IX Annual Report

Janette Wiggett and Kelli Jo Harper presented the report. Discussion items included three-year comparisons of total reports and reported conduct, AY 18-19 respondent types and to whom reports/disclosures are first made, and outcomes for student and employee conduct.

A three-year comparison of the total reports shows a 13% increase from AY18 to AY19 and a 26% increase from AY17 to AY19. The trend appears to show slight increases in disclosures each year which could suggest a healthy reporting culture and efficacy of campus outreach. In response to a question from Trustee Edelblut regarding the negative or positive connotation of increased reporting, Ms. Wiggett stated that one of the positives of increased reporting is that it may highlight conduct issues in specific campus areas or demographic. Ms. Harper noted that USNH reporting rates remain far lower than national statistics.

A three-year comparison of reported conduct shows that sexual harassment was the most frequently reported conduct for AY18-19 which is a 45% increase in disclosures from the previous year. There was also an increase in reports of unwanted sexual contact; however, there was a decrease in reports of sexual assault with penetration.

In AY18-19, the responding party was most often a student, and most reports are student-on-student misconduct. When the respondent is a staff or faculty member, Human Resources and/or Provost’s Office is involved in the investigation and response. Residential Life staff continue to receive the most reports/disclosures, followed by campus police, faculty and other employees. Employee training on response to disclosures assist in promoting a healthy reporting culture.

New this year and in response to requests from Trustees, outcome data for discipline processes and outcomes for specific types of conduct has been separated by students and by employees.

Administrative resolutions are frequently employed in the student context, with the parties’ input. These resolutions do not result in a finding or determination of misconduct. Administrative resolutions can include housing accommodations, club/organization participation support, etc. An administrative resolution is not an adjudicated outcome. Title IX staff work with local police and
explain options to the student which can include reporting to the local police. In addition, students
have the option of utilizing confidential advocates. In response to a question from Trustee Edelblut
regarding the low number of expulsions, Ms. Harper and Ms. Wiggett explained that due process
needs to be followed and there are cases for which students are not willing to proceed.

The majority of allegations against employees are related to sexual harassment, with 68% of
reports against employees resulting in Human Resources action, 32% determined to be
“unfounded” or not a policy violation, and 45% of reports resulting in separation of employment,
either voluntary or involuntary.

Trustee Jasper drew the committee’s attention to the difference in the number of expulsions for
students and the number of resignations for employees and suggested that further review was
needed. President Treadwell explained that a much swifter and stricter disciplinary action is taken
when misconduct involves an employee.

The spotlight for this year’s report is on prevention and training.

Initiatives include partnerships with local and state agencies to provide a variety of campus
programs, regular meetings of the USNH Title IX working group, and shared services related to
prevention (e.g. system-wide implementation of Syntrio online module, "Preventing Unlawful
Harassment," for employees on all campuses).

Some challenges encountered by this effort include continuous changes in federal regulations and
legal standards, collective bargaining (expectations should be noted early on in the negotiation
process), limited resources in staff time to develop effective programming that reaches all student
constituencies (i.e. beyond student-athletes, Greek Life, and new students), no universal method
to record attendance at training, and no empirical assessment of the effectiveness of outreach and
prevention programs or their overall impact on campus culture.

President Treadwell emphasized that campuses value the importance of this issue. There are
programs on reporting, prevention and awareness, and surveys are conducted on a regular basis.

In response to a question from Trustee Stevens regarding employee conduct, Ms. Sorrentino stated
that Title IX offices collaborate with the Provosts’ Offices and Human Resources when staff or
faculty is accused. Ms. Martin added that there is now a systemwide amorous relationship policy.

Trustee Pope presented questions to the Title IX Coordinators and asked that they be addressed at
the next Title IX update. The topics include issues regarding the percentage of time spent
responding to incidents versus prevention, formal risk assessment, comparison to other institutions
for reporting and staffing, and cooperation from the top leadership and within the campus to
conduct effective investigations.

Committee members expressed appreciation for the report and for the work of the Title IX
Coordinators and offered their solid support.
Trustee Pope added that the Board members should also receive information on management’s preparedness to deal with major emergencies or public health crisis, such as active shooter, cyber-attack, weather disaster, or health crisis. The Board members would also like to hear details of tabletop exercises done in this regard and campus leadership involvement in those exercises.

V. **Other Business**

There being no further business, the meeting adjourned at 11:43 a.m.

```
-- End of Audit Committee Meeting Minutes --
```