

College of Southern Nevada  
Tyrone Thompson Student Union, Rooms U126-U130  
3200 E. Cheyenne Avenue, North Las Vegas

Thursday, March 9, 2023

Video Conference Connection from the Meeting Site to:  
System Administration, Reno  
2601 Enterprise Road, Conference Room  
and  
Great Basin College, Elko  
1500 College Parkway, Berg Hall Conference Room

Members Present

Ms. Laura E. Perkins, Chair  
Mr. Joseph C. Arrascada, Vice Chair  
Mr. Patrick J. Boylan  
Dr. Michele Cruz Crawford  
Mrs. Carol Del Carlo

Other Regents Present:

Mrs. Susan Brager  
Ms. Heather Brown  
Mrs. Amy J. Carvalho  
Mr. Jeffrey S. Downs  
Ms. Stephanie Goodman  
Mr. Donald Sylvantee McMichael Sr.  
Dr. Lois Tarkanian

Others Present:

Mr. Dale A.R. Erquiaga, Acting Chancellor  
Ms. Crystal Abba, Executive Vice Chancellor and Chief of Staff  
Mr. Andrew Clinger, Chief Financial Officer  
Ms. Renee Davis, Interim Vice Chancellor, Academic and Student  
Affairs and Community Colleges  
Ms. Lynda P. King, Associate General Counsel  
Mr. James J. Martines, Vice Chancellor and Chief General Counsel  
Ms. Keri Nikolajewski, Interim Chief of Staff to the Board  
Mr. Joe Sunbury, Chief Internal Auditor  
Mr. Rhett Vertrees, Assistant Chief Financial Officer  
Dr. Federico Zaragoza, President, CSN  
Dr. Kumud Acharya, President, DRI  
Ms. Joyce M. Helens, President, GBC  
Dr. DeRionne Pollard, President, NSC  
Dr. Keith E. Whitfield, President, UNLV  
Mr. Brian Sandoval, President, UNR  
Dr. J. Kyle Dalpe, Interim President, WNC

Faculty senate chairs in attendance were Ms. Tracy Sherman, CSN (*Chair, Council of Faculty Senate Chairs*); Dr. Brittany Kruger, DRI; Dr. Christine Beaudry, NSC; Mr. Ed Boog, SA; Dr. Rhonda Montgomery, UNLV; and Dr. Eric Marchand, UNR Student body presidents in attendance were Ms. Chanikan Buntha, SGA President, TMCC; Ms. Nicole Thomas, GPSA President, UNLV; and Ms. Suzanna Stankute, ASWN President, WNC.

Deputy Attorney General Joel Bekker was also in attendance.

Chair Perkins called the meeting to order at 2:15 p.m. with all members present except Regent Cruz-Crawford.

1. Information Only – Public Comment – None.

Regent Cruz-Crawford entered the meeting.

2. Information Only – Audit, Compliance and Title IX Committee Orientation Chief Internal Auditor Joe Sunbury provided a committee orientation to provide a framework for new members for future work within the Committee. The orientation also served as a refresher for returning Committee members. The orientation included general remarks on the Committee's purview based on the bylaws and a summary of the cadence and coverage within each meeting (*Ref. A-2 on file in the Board Office.*)

Chair Perkins asked how Internal Audit knows what to audit. Chief Internal Auditor Sunbury responded that the risk assessment process forms the majority of the audit plan.

3. Approved –

*(Audit Summary on file in the Board Office.)*

5. Approved – Student Housing, GBC The Committee recommended approval of the report and institutional response to the GBC Student Housing audit for the period July 1, 2021, through June 30, 2022. *(Ref. A-5 on file in the Board Office.)*

Chief Internal Auditor Sunbury reviewed the *Audit Summary* and *Ref. A-5* and recommended control improvements in the following areas

- Student accounts

- Student safety

- Staff, policies, and procedures considerations

In response to a question from Chair Perkins about the installation of cameras, GBC Business Officer Sonja Sibers responded GBC is in the process of obtaining quotes with installation beginning as soon as the weather allows. Chair Perkins was impressed with GBC's changes to make the students safer.

Regent Del Carlo moved approval of the report and institutional response to the GBC Student Housing audit for the period July 1, 2021, through June 30, 2022. Vice Chair Arrascada seconded. Motion carried.

8. Approved –Internal Audit Department Work Plan and Status Report, NSHE *(continued)*

Chief Internal Auditor Sunbury noted themes and highlights for the audit work plan, current project status updates, and the status of past audit recommendations and action plans.

Regent Boylan asked if an audit could be done on Time in Motion. Chief Internal Auditor Sunbury stated one of his responsibilities is to understand where the team's core competencies are. If there is something of audit interest to a stakeholder, Internal Audit will do its best to determine if it is auditable, if staff have the skillset, and if not, look to a subject matter expert for help.

Regent Carvalho asked if Internal Audit reviews Work for best practices, uses, and workflows. Chief Internal Auditor Sunbury stated Internal Audit has started reviewing processes but feels it is essential to add additional auditors so they can expand in the area.

Vice Chair Arrascada moved approval of the Internal Audit Work Plan for the six month period ending June 30, 2023, and the Internal Audit Department Status Report for the six month period ended December 31, 2022. Regent Del Carlo seconded. Motion carried.

9. Information Only –Internal Audit, Compliance and Title IX Updates, NSHE Chief Internal Auditor Joe Sunbury provided general remarks regarding NSHE Internal Audit, Compliance, and Title IX updates, including new proposed standards related to Internal Auditing on the horizon that may require future Internal Audit charter updates, and timing for upcoming benchmarking information related to hotline activities

10. Information Only –Communications with Those Charged with Governance, NSHE Kim McCormick, Partner, Grant Thornton, LLP presented a report on Communications with Those Charged with Governance for the Nevada System of Higher Education for the year ended June 30, 2022. This is a report on communications related to the consolidated audit of the System and is required for compliance with the professional standards for CPA firms. *(Supplemental Material on file in the Board Office.)*

Ms. McCormick reviewed the *Supplemental Material* highlighting audit timeline and scope; responsibilities; governance and management responsibilities; financial reporting for NSHE; significant risks; significant risks and other areas of focus; major program Uniform Guidance Audit; areas of focus for Uniform Guidance Audit; technology support; summary of misstatements; other required communications; quality of accounting practices; internal control matters; use of the work of other auditors; use of the work of others; commitment to promote ethical and professional excellence; and technical updates GASB.

11. Approved –Uniform Guidance Audit Report and Financial Statements, NSHE The Committee recommended approval of the NSHE Uniform Guidance Audit Report and Financial Statements for the year ended June 30, 2022. *(Supplemental Material on file in the Board Office.)*

11. Approved –Uniform Guidance Audit Report and Financial Statements, NSHE  
(Continued)

Ms. McCormick reported she previously reported on this in December 2022. Two internal control comments related to lease and net position classifications were ~~since the~~ December report. Management's planned corrective actions are included.

Vice Chair Arrascada asked for clarification on the decrease in net pension liability of \$107 million. Assistant Chief Financial Officer Rhett Vertrees stated the change was due to improved investments.

Vice Chair Arrascada moved approval of the NSHE Uniform Guidance Audit Report and Financial Statements for the year ended June 30, 2022. Regent Boylan seconded. Motion carried.

12. Information Only –Communications with Those Charged with Governance, University of Nevada Las Vegas Medicine, Inc. Ms. Kim McCormick, Partner, Grant Thornton, LLP presented a report on Communications with Those Charged with Governance for UNLV Medicine, Inc. for the year ended June 30, -2 k.(r)-d /P <<J

