



Board of Trustees

Audit Committee

June 28, 2022

Minutes

Loughman Living Room, Scanlon Hall

And via Zoom, in accordance with Massachusetts Gov. Charlie Baker's Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, § 20 dated March 12, 2020.

A live stream of the meeting for public viewing also took place on YouTube.

MEMBERS PRESENT: Committee Chair Paul Boudreau, Vice Chair William Reichelt, Secretary Dr. Gloria Williams, and Trustee Melissa Alvarado

TRUSTEE GUESTS PRESENT: Trustees Theresa Jasmin, Dr. Robert Martin, Chris Montemayor, and Ali Salehi

Westfield State University President Dr. Linda Thompson, Administration and Finance's Associate Vice President Lisa Freeman and Vice President Stephen Taksar, and Associate Vice President Trish Bonica were also present.

The meeting was called to order at 1:20 PM by Committee Chair Boudreau and the committee members present were announced.

FY22 Internal Control Questionnaire (ICQ) and Process. Mr. Taksar stated the meeting packet contained a summary he had prepared and a letter from the comptroller's office on internal controls. The state requires every agency to comply with the Internal Control Act, which mandates that we produce an internal control plan and answer their questionnaire, consisting of 134 questions covering a variety of topics like finances, procurement, IT, and contracts. The process is to ensure that agencies have procedures in place to manage risks and have checks and balances. The questionnaire has been completed and sent to the state. The answers will be reviewed by the comptroller's office, who may follow up on some responses. They are not comfortable with the questionnaire being released to the committee because it covers our processes for IT and cybersecurity. In answering the questionnaire, the IT Department is concerned about the increased risks associated with more random cyberattacks of our IT systems and applications. We need to do everything we can to ensure we have the current firewalls and cyber security protocols to protect all our information and systems.

Risk Management/Internal Audit. Trustee Boudreau stated this vacant position has not been filled due to funding and the difficulty finding a qualified candidate. Mr. Taksar stated that the Boston Consortium provides discounted services for a core group of member colleges, but also may sell their services for internal audits for several universities. We already participate in their travel collaborative program. If we can isolate a minimum amount of focused topics, internal audit services can be contracted out, solving the immediate problem, and putting protections in place by creating a full risk assessment. This will be researched over the summer and brought back to the committee at the future date.

Review of audit committee charter. Trustee Alvarado stated that all committee charters will be reviewed as part of the bylaw revisions. Mr. Taksar stated that no suggested changes to the charter had been received, so the only revision will be the review date.

Motion – Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy. Ms. Bonica stated some minor revisions to the policy were being presented for consideration. She will be the new university reporting officer with a back-up listed. Fraud and discriminatory actions have been separated since some complaints are not truly whistleblower in nature but relate to Human Resources instead. Trustee Martin stated that a potential weakness is that if someone shares a concern with their supervisor who does not deal with it effectively or fails to report it, it could expose the University to liability. Ms. Bonica will be educating each division on the Whistleblower Policy to counter breakdown of communication. It was asked that the education include that there is protection from retaliation. Trustee Boudreau stated that once a concern is reported to a supervisor, it is that person's responsibility to make sure it is followed through. He suggested that the Executive Committee be notified of complaints and address them if needed. Mr. Taksar shared that the policy requires that lower-level internal infractions get reported to supervisors or administrators if needed. Complaints surrounding senior officers are submitted directly to the president and complaints about the president are reported to the chair of the Audit Committee. It was cautioned that the Board be careful to consider what complaints should be public information. Trustee Boudreau requested that University counsel be consulted on whether the policy should be changed to have all complaints presented to the Executive Committee of the Board for potential oversight.

MOTION was made by Trustee Boudreau, seconded by Trustee Reichelt, to approve the changes and accept the newly revised Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy (0440), as presented. There being no further discussion, **Motion passed unanimously.**

The committee was provided a draft memo to be sent to the campus community informing them of the Whistleblower Policy, where it can be found, and who to contact for more information.

There being no other business, **MOTION** made by Trustee Reichelt, seconded by Trustee Alvarado, to adjourn. There being no discussion, **Motion passed unanimously.**

Meeting adjourned at 1:53 PM.

Attachments presented at this meeting:

- a. Minutes 4-27-2022 (Draft)
- b. FY22 Internal Control Questionnaire (Comptroller Letter)
- c. FY22 Internal Control Questionnaire (Narrative)
- d. Annual Review of Audit Committee Charter
- e. Motion – Whistleblower Policy
- f. Policy – Whistleblower (Track Changes)
- g. Policy – Whistleblower (No Track Changes)
- h. Policy – Whistleblower (Campus Email)