



Board of Trustees

Audit Committee

Minutes

3:30 PM

June 3, 2019

President's Boardroom, The Horace Mann Center

MEMBERS PRESENT: Committee Chair Martinez-Alvarez and Trustees Hill, Landrau, and Magovern.

MEMBERS EXCUSED: Trustee Slakey.

TRUSTEE GUESTS PRESENT: Trustee Queenin.

Trustee Lydia Martinez-Alvarez called the meeting to order at 3:30 PM, stating Mr. David Dilulis of O'Connor and Drew P.C. would be participating remotely.

MOTION made by Trustee Magovern, seconded by Trustee Landrau, to approve the May 3, 2019 minutes. **Motion passed unanimously.**

As a follow-up to the decision to keep the existing dual reporting structure in place for the Associate Director of Risk Management position, Mr. Stephen Taksar, Vice President for Administration and Finance, presented the recommendations in the "Definition of Roles with Dual Reporting Structure." The document is a result of a collaborative effort between Mr. Dilulis and Dr. Jalisa Williams, Assistant Vice President for Human Resources, to define the dual reporting structure in detail to enhance clarity and oversight of roles.

- To preserve independence for this position, oversight of the internal audit function will rest with the Audit Committee, with the Vice President for Administration and Finance giving general guidance on process and daily supervision.
- Performance feedback will be segregated. The Audit Committee will be responsible for reviewing internal audit function and the Vice President for Administration and Finance will be responsible for reviewing all other functions. On behalf of the Audit Committee, the Chair of the Audit Committee will provide comments to the Vice President for Administration and Finance to incorporate into the annual evaluation.
- Internal audits to be performed for the year should be identified and brought to the first Audit Committee meeting in October and then progress measured with quarterly reports to the Audit Committee.
- When personnel changes in any of the following positions, the Audit Committee and the individuals listed below shall meet to review the "Definition of Roles with Dual Reporting Structure" document to ensure all parties understand dual reporting oversight:
 - Associate Director for Risk Management
 - Assistant Vice President for Human Resources
 - Vice President for Administration and Finance
 - Board of Trustees Audit Committee Chair

- Board of Trustees Chair
- It was agreed to have Mr. Taksar provide the “Definition of Roles with Dual Reporting Structure” to both legal counsel and the Office of the Inspector General for review.

Mr. Taksar brought forth the proposed changes to the Audit Committee Charter, which were made following the suggestions at the last committee meeting. It was agreed to also amend the Charter to be reviewed every three years instead of annually, to follow the University’s general policy review schedule.

MOTION made by Trustee Landrau, seconded by Trustee Magovern, to approve and adopt the updated Westfield State University Audit Committee Charter, as presented and amended and to update the Audit Committee Charter Policy (0460) accordingly. **Motion passed unanimously.**

Mr. Taksar brought forth the proposed change to the Reporting Violations of Laws, Rules, or Regulations (Whistleblower) Policy of adding the Assistant Vice President for Human Resources as a backup to fulfill the reporting functions of the University Reporting Officer (URO). It was agreed to further amend the policy by adding language to the effect that the Vice President for Administration and Finance shall ensure the website is properly updated within 48 hours or two business days of any change in reporting personnel due to the extended vacancy of the URO. Mr. Taksar will provide final policy language which meets the intent of this time restriction.

MOTION made by Trustee Landrau, seconded by Trustee Hill, to approve and adopt the updated Westfield State University Reporting Violations of Laws, Rules, or Regulations (Whistleblower) Policy (0440), as presented and amended. **Motion passed unanimously.**

Chair Queenin stated a response to the MSCA Union’s concerns presented at the April 24 full Board meeting will be brought to the Board on June 20.

There being no further business, Committee Chair Martinez-Alvarez asked for a motion to adjourn.

MOTION made by Trustee Magovern, seconded by Trustee Hill, to adjourn. **Motion passed unanimously.**

Meeting adjourned at 4:06 PM.

Attachments presented at this meeting:

- a. Minutes of May 3, 2019 meeting
- b. Associate Director Dual Reporting Summary
- c. Motion - Audit Committee Charter Policy
- d. Audit Committee Charter Policy (Draft)
- e. Motion – Reporting Violations of Laws, Rules, or Regulations (Whistleblower) Policy
- f. Reporting Violations of Laws, Rules, or Regulations (Whistleblower) Policy (Draft)