



## **Board of Trustees**

### **Audit Committee**

3:30 PM

June 3, 2019

President's Boardroom, The Horace Mann Center

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|--|---|
| <b>1. Call to Order</b>  | Trustee Martinez-Alvarez                          |
| <b>2. Minutes</b>  |   |
| a. May 3, 2019   | Trustee Martinez-Alvarez                          |
| <b>3. Items for Information</b>  |   |
| a. None  |   |
| <b>4. Items for Discussion</b>   |   |
| a. Associate Director, Risk Management   | Stephen Taksar, David Dilulis,<br>Jalisa Williams |
| <b>5. Items for Action</b>   |   |
| a. Motion - Audit Committee Charter Policy   | Stephen Taksar                                    |
| b. Motion - Reporting Violations of Laws, Rules, or Regulations (Whistleblower) Policy | Stephen Taksar                                    |

#### **Attachment(s):**

- a. Minutes 5-3-19 (Draft)
- 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)



## Board of Trustees

Audit Committee

### Minutes

3:30 PM

May 3, 2019

President's Boardroom, The Horace Mann Center

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**MEMBERS PRESENT:** Trustees Martinez-Alvarez, Landrau, and Magovern.

**MEMBERS PARTICIPATING REMOTELY:** Trustee Slakey.

**MEMBERS EXCUSED:** Trustee Hill.

**TRUSTEE GUESTS PRESENT:** Trustee Queenin.

Trustee Lydia Martinez-Alvarez called the meeting to order at 3:32 PM, stating Trustee Linda Slakey and Mr. David Dilulis of O'Connor and Drew P.C., would be participating in the meeting remotely and all votes would be by roll call.

**MOTION** made by Trustee Magovern, seconded by Trustee Landrau, to approve the April 24, 2019 minutes.

**ROLL CALL VOTE:**

Madeline Landrau	Yes
Robert Magovern	Yes
Lydia Martinez-Alvarez	Yes
Linda Slakey	Yes

**Motion passed unanimously.**

Trustee Martinez-Alvarez briefly reviewed the discussion from the April 24, 2019 Audit Committee meeting pertaining to the Associate Director of Risk Management position.

Mr. Stephen Taksar, Vice President for Administration and Finance, reviewed industry best practices with benchmarks in higher education. He raised three questions for consideration by the Audit Committee: (1) how will audits be conducted, internally or externally; (2) what will be the reporting structure of the Associate Director of Risk Management; and (3) will there be a need to change/update the University's Whistleblower Policy?

The Audit Committee's Charter permits the Board of Trustees to decide how the internal audit function will be performed, internal or external. Mr. Taksar reviewed the pros and cons to each with input from Mr. Dilulis and Ms. Michelle Maggio, Associate Dean for Fiscal Management and Budget Planning.

Trustee Slakey spoke to the perception of a breakdown in trust at Westfield State University and questioned what the campus community would perceive as better serving the institution for the sake of transparency, insourced or outsourced.

Mr. Taksar, Mr. Dilulis, and Ms. Maggio did not speak on behalf of the campus community, but expressed their recommendation that the internal audit function remain in-house. The Audit Committee agreed.

At the April 24, 2019 Audit Committee meeting, it was recommended the reporting structure for the Associate Director of Risk Management be more streamlined and to look into alternatives other than dual reporting. Though this would create an optimal supervisory structure, upon further research, Mr. Taksar recommended keeping the dual reporting line in place in order to align with best practices and allow for independence. A clearer delineation of roles (communication, oversight, etc.) needs to be developed in order to define what dual reporting really means. Mr. Taksar will begin drafting a recommendation based on best practices for review by the Audit Committee. The Audit Committee will make a final decision and recommendation to the full board for approval at their June 20, 2019 meeting. The final recommendation will be sent to the University's counsel, Rubin and Rudman, as well as the Office of the Inspector General (OIG) for review and feedback.

The Audit Committee Charter will require fine tuning and Mr. Taksar will make initial recommendations to further be developed upon by the Audit Committee. Trustee Slakey recommended the Whistleblower Policy be updated as well in order to clearly define a back-up to the University Reporting Officer (URO) should the position ever become vacant again, as a matter of best practice.

**MOTION** made by Trustee Magovern, seconded by Trustee Landrau, to adjourn.

**ROLL CALL VOTE:**

Madeline Landrau	Yes
Robert Magovern	Yes
Lydia Martinez-Alvarez	Yes
Linda Slakey	Yes

**Motion passed unanimously.**

Meeting adjourned at 4:20 PM.

Attachments presented at this meeting:

- a. Minutes of April 24, 2019 meeting
- b. Office of the Inspector General Report (7-2014)
- c. Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy
- d. Audit Committee Charter Policy
- e. Associate Director Update (Summary)
- f. Position Description for the Associate Director of Risk Management

**Secretary's Certificate**

I hereby certify that the foregoing is a true and correct copy of the approved minutes of the Westfield State University Board of Trustees Audit Committee meeting held on May 3, 2019.

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Robert Magovern, Secretary

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Date

**Westfield State University**  
Audit Committee

**Associate Director for Risk Management**  
Definition of Roles with Dual Reporting Structure

June 3, 2019

**Background**

The Audit Committee of the Board of Trustees reviewed the reporting relationship for the Associate Director of Risk Management. At the May 3, 2019 meeting, the Audit Committee recommended the current dual reporting structure remain unchanged as it was consistent with best practices in the industry. The next step is to more clearly define the oversight roles of the dual reporting structure at the next Audit Committee meeting.

The purpose of this document is to provide clarity on the dual reporting structure for the Associate Director of Risk Management. This is the result of a collaboration between the Vice President for Administration and Finance, the Office of Human Resources, and O'Connor and Drew P.C., the Universities external auditors. All are in agreement this document represents the appropriate delineation of roles within the dual reporting structure.

**Dual Reporting Structure**

The employee reporting structure should be clear and logical based on the role of the position and supervisory structure that is deemed most appropriate given the responsibilities and duties performed. It has been determined that a dual reporting structure for the Associate Director of Risk Management is most appropriate, given the unique nature of their role and function, despite the unique challenges in a dual reporting structure.

For a dual reporting structure to be effective, specific oversight functions of each supervisor/leader should be defined. Each supervisor/leader has the authority to provide some level of influence and leadership over the employee but within the scope of their respective roles to minimize confusion and enhance clarity.

**Oversight Roles**

Internal audit tasks and related work should report functionally to the Audit Committee of the Board of Trustees to support an independent and direct line of access to the Audit Committee. Additionally, in certain circumstances as required in the Whistleblower Policy, the Associate Director must be in communication with the Chair of the Audit Committee.

Vice President for Administration and Finance has the overall day to day management and primary supervision of this employee with respect to administrative, risk management, policy review and workload balance (excluding internal auditing functions). As the day-to-day

supervisor, it is expected the Associate Director will be an active member of the senior leadership team in the Division of Administration and Finance.

It is important to note the only position that reports directly to the Board of Trustees is the President of the University.

### Dual Reporting Structure: Major Functions

The following table will outline primary and secondary roles of the dual reporting structure model for the Associate Director of Risk Management. Major functions have been extracted from the job description to generate the segregation of supervision.

Function	Primary	Secondary	Note
Internal Audit Tasks and Function	Audit Committee		Vice President for Administration and Finance (VPAF) may provide general guidance if needed but has no direct role in this activity.
Outsource/Insource Internal Audit	Audit Committee	VPAF	Per Audit Committee charter
Whistleblower Reports - Senior Officers or URO*	Audit Committee		Specific communication with board is required.
Whistleblower Reports – Ongoing	Audit Committee and VPAF		“Routine” (non-Senior Officer or URO) issues or communication; consult with Human Resources as needed.
Enterprise Risk Management	VPAF	Audit Committee	
Internal Control Assessment	VPAF	Audit Committee	Annual Report to Comptroller
Daily Supervision	VPAF		
Performance Review – Internal Audit Function	Audit Committee	VPAF	
Performance Review – All other functions	VPAF	Audit Committee	
Financial Reporting Process	Audit Committee	VPAF	

\*University Reporting Officer

While certain oversight functions by the Audit Committee and Vice President of Administration (VPAF) are defined, it is also expected that the Chair of the Audit Committee and VPAF will discuss any areas of overlap, share appropriate information, and ensure that the Associate Director is not receiving “mixed messages.”



## Board of Trustees

June 20, 2019

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### MOTION

To approve and adopt the updated Westfield State University Audit Committee Charter, as presented, and to update the Audit Committee Charter Policy (0460) accordingly.

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Kevin R. Queenin, Chair

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Date

## AUDIT COMMITTEE OF THE BOARD OF TRUSTEES OF WESTFIELD STATE UNIVERSITY CHARTER

### I. STATEMENT OF POLICY

The primary function of the Audit Committee of Westfield State University (the "University") is to oversee the accounting and financial reporting processes of the University, audits of the University's financial statements, reports and records, and risk management systems. In addition, the Audit Committee must provide assistance to the University's Board of Trustees (the "Board") in fulfilling its responsibilities to the University's students, parents, faculty, donors and staff as to the University's accounting, auditing and reporting practices and controls. In so doing, it is the responsibility of the Audit Committee to maintain free and open means of communication among the Board, independent auditors, internal auditors and members of the senior administration of the University.

### II. COMPOSITION OF THE AUDIT COMMITTEE

Per Westfield State University Board of Trustee By-laws, Section 7.A., the Audit Committee shall consist of at least three voting trustees; provided however, that no more than one committee member may also be a member of the Finance and Capital Assets Committee. In no case may a trustee serve on the committee for more than three consecutive years.

The Audit Committee chairperson shall be appointed by the Chairman of the Board and confirmed by the majority vote of the Board members. If an Audit Committee chairperson is not designated or present at a meeting, the members of the Audit Committee may designate a chairperson by a majority vote of the Audit Committee membership.

### III. MEETINGS

The Audit Committee shall meet at least four (4) times a year or more frequently as circumstances require. The Audit Committee shall maintain minutes of each meeting of the Audit Committee and shall report the significant actions of the Audit Committee to the Board, with such recommendations as the Audit Committee deems appropriate.

### IV. RESPONSIBILITIES AND DUTIES OF THE AUDIT COMMITTEE

The primary duties and responsibilities of the Audit Committee are to oversee and



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monitor the University's financial reporting process, internal controls and risk management systems and review and evaluate the performance of the University's independent auditors, ~~and internal auditing staff.~~ The Audit Committee will also evaluate the performance of the unit's internal auditing staff as it directly relates to internal audit functions. In fulfilling these duties and responsibilities, the Audit Committee shall take the following actions, in addition to performing such functions as may be assigned by law or regulation, or the Board:

1. The Audit Committee shall review and reassess this Charter annually and recommend any proposed changes to the Board for approval.
2. The Audit Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any independent auditor engaged (including resolution of disagreements between administration and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the University. The independent auditor must report directly to the Audit Committee.
3. The Audit Committee shall act as a liaison with University administration and staff and the independent external auditor to develop an annual audit plan and schedule.
4. The Audit Committee, in its capacity as a committee of the Board, shall determine, and the University shall provide, providing the Board has approved the expenditure of funds for such engagements, funding for payment of: (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the University; (ii) compensation to any advisers, including, without limitation, an independent financial expert, employed by the Audit Committee, and as permitted by this Charter; and (iii) ordinary and reasonable administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
5. As part of the audit process, the Audit Committee shall meet with the independent auditors to discuss and determine the scope of the audit. The Audit Committee shall determine that the independent audit team engaged to perform the external audit consists of competent, experienced, auditing professionals.
6. The Audit Committee shall require the independent auditors to submit, on an annual basis, a formal written statement setting forth all relationships

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between the independent auditors and the University that may affect the objectivity and independence of the independent auditors, consistent with Independence Standards Board Standard No. 1, and the Audit Committee shall actively engage in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors. The Audit Committee shall take, or recommend that the full Board take, appropriate action to ensure the independence of the independent auditors.

7. The Audit Committee shall require the independent auditors to advise the University of any fact or circumstance that might adversely affect the outside auditors' independence or judgment with respect to the University under applicable auditing standards, including any significant changes to the University's accounting principles and any items required to be communicated by the independent auditor under prevailing audit standards.
8. The Audit Committee shall require the independent auditors to advise the University if it becomes aware that any officer or employee of the University, or its direct or indirect subsidiaries or affiliates, is related to a partner, employee or other representative of the independent auditors, to the extent that such relationship might adversely affect the University under applicable auditing standards.
9. Upon the completion of the annual audit, the Audit Committee shall review the audit findings, including any comments or recommendations of the independent auditors, with the entire Board and obtain the approval of such report from the Board. The Audit Committee shall report to the Board on any issues which may be unresolved.
10. The Audit Committee shall review the regulations and current audit trends and requirements and recommend appropriate policy and practice applications to University administration.
11. The Audit Committee shall meet at least annually with the University's internal auditor to assure itself that the University has a strong internal auditing function by reviewing the internal audit program and assessing (grading) risk areas along with a proper control environment that promotes accuracy and efficiency in the University's operations.
12. The Audit Committee shall receive reports from the University's internal auditor, which include a summary of findings from completed internal audits

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and a progress report on the internal audit plan, together with explanations for any deviations from the original plan.

13. The Audit Committee shall review the internal audit function of the University, including the independence and authority of its reporting obligations, the proposed audit plans for the coming year and the coordination of such plans with the independent auditors.
14. The Audit Committee shall recommend, with consultation from the University's leadership, the appointment, replacement, reassignment or dismissal of the University's internal auditor as may be warranted.
15. The Audit Committee shall determine, with consultation from the University's leadership, whether the internal audit function may be performed by a staff internal auditor or may be outsourced to a third party, as deemed appropriate.
16. The Audit Committee shall consider and review with the University's administration and the internal auditor: (a) significant findings during the year and management's responses thereto, including the status of previous audit recommendations, (b) any difficulties encountered in the course of their audits, including any restrictions on the scope of activities or access to required information, (c) any changes required in the planned scope of the internal audit plan; and (d) the internal auditing department budget and staffing.
17. The Audit Committee shall investigate or consider such other matters within the scope of its responsibilities and duties as the Audit Committee may, in its discretion, determine to be advisable. The Audit Committee shall have the authority to engage independent counsel and other advisers or experts, as it deems necessary to carry out its duties.
18. The Audit Committee shall prepare any report required by any governmental body or to the public, if any, as required by laws of the Commonwealth of Massachusetts and any/all regulations promulgated thereunder.
19. The Audit Committee shall establish procedures for the confidential, anonymous submission by University staff and administration of concerns regarding questionable accounting or auditing matters.
20. The Audit Committee shall at all times cooperate with all state auditors and provide any/all reports, statements, minutes and other related documents as may be required by such auditors.

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## REVIEW

This policy shall be reviewed annually by the Board of Trustees Audit Committee Chair and the Vice President for Administration and Finance.



## **Board of Trustees**

June 20, 2019

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### **MOTION**

To approve and adopt the updated Westfield State University Reporting Violations of Laws, Rules, or Regulations (Whistleblower) Policy (0440), as presented.

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Kevin R. Queenin, Chair

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Date

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## REPORTING VIOLATIONS OF LAWS, RULES OR REGULATIONS (WHISTLEBLOWER POLICY)

### PURPOSE

To protect individuals who report suspected improper activity in accordance with this policy against retaliation. In addition to this policy, employees shall be protected from retaliation in accordance with Massachusetts General Law Chapter 149, Section 185.

### INTRODUCTION

Westfield State University is committed to complying with all laws, rules and regulations that govern its operating practices. In that spirit, the University has established internal controls and procedures designed to prevent violations of law and applicable regulations. The University encourages all employees, students, volunteers, and vendors/contractors acting in good faith to report suspected improper activity. When the University becomes aware of potential violations, it has a responsibility to investigate such allegations promptly. Similarly, the University has a responsibility to assure that individuals who report what they reasonably believe are violations do not suffer retaliation.

The University's policy is designed to provide guidance to individuals for reporting suspected violations of law, rule or regulation promulgated pursuant to the law. This policy is not meant to abridge any processes or protections available to individuals under any collective bargaining agreement, federal or state law. This policy also does not replace the grievance processes provided in the respective collective bargaining agreements to investigate complaints regarding the terms and conditions of employment, or the affirmative action grievance process established to address alleged unlawful discrimination.

### DEFINITIONS

1. Employee - any individual who performs services for and under the direction of Westfield State University for wages.
2. Supervisor - any individual to whom the University has given authority to direct and control the work performance of an employee, or who has the authority to take corrective action regarding the violation of the law, rule or regulation of which the employee complains.
3. University Reporting Officer (URO) - the person designated by the Audit Committee Chair and the Vice President of Administration & Finance to serve as the official with responsibility for receiving reports of improper activities, as defined herein; the

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person designated to coordinate investigations of improper activities, as defined herein, on behalf of the Audit Committee Chair and the Vice President of Administration & Finance. The Associate Director of Risk Management serves as the URO.

4. Retaliatory Action - (a) adverse action or harassment of an individual; or (b) the discharge, suspension, or demotion of an employee, or any adverse employment action taken against an employee in the terms and conditions of employment.
5. Public Body - (a) the United States Congress, any state legislature, or any popularly elected local government body, or any member or employee thereof; (b) any federal, state, or local judiciary, or member or employee thereof; (c) any federal, state, or local regulatory, administrative or public agency or authority; (d) any federal, state, or local law enforcement agency, prosecutorial office, police or peace officer; or (e) any division, board, bureau, office, committee or commission of any public bodies described above.
6. Improper Activity - any activity by a University employee, volunteer, agent, or vendor/contractor which is a violation of federal, state, or local laws, rules, policies or regulations; is a serious violation of University policy; or uses University property, resources, or authority for personal gain or other non-University purpose except as provided under University policy.
7. False Allegation – Any employee or volunteer who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of improper activity or a subsequent false report of retaliation shall be subject to disciplinary action, up to and including termination. Any student who makes false allegations in the non-employment setting shall be subject to student code of conduct for disposition. Allegations that are not substantiated yet are made in good faith are not subject to corrective action.

## REPORTING ALLEGATIONS OF SUSPECTED IMPROPER ACTIVITIES

1. Any individual may report a suspected improper activity. Individuals are encouraged to report improper activities in writing, although they may be made orally. Any such reports should be based on facts, rather than speculation, and should contain as much specific information as possible to allow for an effective investigation. The “Fraud, Waste & Abuse Report Form” is available on the University website in Word Document format and electronic format for anonymous submission directly to the URO.
2. Under normal circumstances, reports by employees of suspected improper activities should be made to the employee's immediate supervisor or to the appropriate administrator within the employee's department or division. In instances where there

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exists a potential conflict of interest or to ensure confidentiality, an individual may report suspected activity to a University administrator who has responsibility for, or oversight of, the unit in which the suspected activity occurred or to the URO. The URO's contact information is available on the University's Risk Management webpage.

When a report involves the activities of a senior officer or the URO, the report should be made directly to the President of the University. The President shall inform the Audit Committee Chair of any reports involving senior officers or the URO. All reports involving alleged improper activities by the President shall be reported to the Audit Committee Chair and the Chair of the Board of Trustees.

It is important that all faculty and staff, particularly those in a supervisory role, recognize that any complaint or allegation, formal or informal, may constitute a report of improper activity.

3. Administrators and supervisors who receive reports of alleged improper activity should report that information to their supervisor, appropriate administrative official or the URO as soon as practicable. In circumstances where the alleged improper activity is a minor violation of a rule or regulation it may be appropriate for the supervisor to investigate the alleged activity. When a supervisor is uncertain how the report should be investigated, the supervisor is encouraged to seek guidance and direction from supervisors, the URO and University administrators. When in doubt, supervisors receiving reports should err on the side of reporting to the URO or supervisor. Administrators and supervisors shall report to the URO any alleged improper activities which involve possible criminal acts, the misuse of University resources, or a significant threat to the health and safety of the University community.
4. Individuals are required to report alleged improper activities to the appropriate University official as described in the preceding sections 1, 2 and 3 prior to disclosing the matter to a public body, unless the individual is reasonably certain the activity is known to a supervisor and is an emergency, or the individual reasonably fears physical harm will result from disclosing the activity to a University official, or the disclosure is for the purpose of providing evidence of a crime. Such notice to the supervisor or appropriate University official must be made in writing prior to notification of a public body. In the event an individual does not comply with this section 4, the individual shall not be protected by this policy.
5. Several University departments, public safety and human resources for example, have responsibility for conducting investigations of improper activities. Based on the nature of the alleged improper activity, other departments may become involved in, or responsible for, an investigation. The URO shall consult with university departments as deemed appropriate and/or seek consultation with the Vice



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President for Administration and Finance to determine a department's role in the investigation. Reports involving the President shall be investigated by the Board of Trustees. All University employees are required to cooperate fully with any investigation into improper activities. The URO shall assure that appropriate University officials have been apprised of the allegations and the progress of the investigation. At the conclusion of the investigation the URO or the investigating officer may recommend corrective action and shall ensure that, where required, notification is provided to appropriate governmental bodies. All reports and final outcomes are submitted to the Audit Committee Chair and the Vice President for Administration & Finance and kept on file with the URO.

6. If the employee assigned as the URO is unavailable to perform this function for an extended period of time (e.g., family or medical leave, leave of absence, vacancy), the Assistant Vice President of Human Resources will automatically fulfill this function unless otherwise determined by the Vice President of Administration and Finance and the Chair of the Audit Committee.

## PROTECTION FROM RETALIATION/ADVERSE PERSONNEL ACTION

1. Westfield State University is committed to protecting individuals from retaliation for having disclosed alleged improper activities. No retaliatory action may be taken against an individual who, consistent with this policy, reports improper activities or participates in an investigation of suspected improper activities. Further, no adverse personnel action may be taken with respect to any employee who objects to, or refuses to participate in any activity, policy or practice which the employee reasonably believes is in violation of a law, or a regulation promulgated pursuant to law, or which the employee reasonably believes poses a risk to public health, safety, or the environment.
2. Whenever an individual believes that retaliatory action has been taken against the individual for one of the reasons stated in Section 1 above, the individual shall file a complaint with the URO. The complaint shall be filed in writing within 10 days of the date the alleged retaliation occurred. The URO shall meet with the individual within 10 days of receipt of the complaint, conduct such investigation as the URO deems appropriate, and whenever possible, render a decision in writing within 10 days of the meeting. The decision shall set forth a finding whether retaliation took place, and, if so, what remedy shall be undertaken. Any action or decision taken or made shall be reported to the Chair of the Audit Committee.
3. Nothing in this policy shall be deemed to limit the rights, privileges or remedies of any individual under any federal or state law or regulation, or of any employee under any collective bargaining agreement.

## REVIEW

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This policy shall be reviewed, at a minimum, every three years by the Audit Committee Chair in conjunction with the Vice President of Administration & Finance.