

MINUTES  
STATE UNIVERSITY SYSTEM OF FLORIDA  
BOARD OF GOVERNORS  
AUDIT AND COMPLIANCE COMMITTEE MEETING  
FLORIDA A&M UNIVERSITY  
TALLAHASSEE, FLORIDA  
MARCH 18, 2015

*Video or audio archives of the meetings of the Board of Governors  
and its Committees are accessible at <http://www.flbog.edu/>.*

Chair Alan Levine convened the meeting of the Audit and Compliance Committee at 11:45 a.m., in the Grand Ballroom, in the Student Union Complex at the Florida A&M University, in Tallahassee, Florida. The following members were present: Matthew Carter, Wayne Huizenga, Tom Kuntz, Ned Lautenbach. Other members present included: Richard Beard, Dean Colson, Patricia Frost, Katherine Robinson, Pam Stewart, and Norman Tripp.

1. Call to Order

Mr. Levine called the meeting to order.

2. Approval of Minutes

Mr. Kuntz moved that the Committee approve the Minutes of the meeting of the Board of Governors Audit and Compliance Committee (Audit Committee) held January 22, 2015, as presented. Mr. Huizenga seconded the motion. The Minutes were approved.

3. Performance Based Funding Data Integrity

Joseph Maleszewski, Board of Governors Inspector General and Director of Compliance, presented background information for the Performance Based Funding (PBF) Data Integrity process. Mr. Maleszewski provided the following details of the university PBF audit findings and associated Corrective Action Plans:

- All eleven universities participating in PBF submitted audits
  - All concluded controls were adequate
- Corrective Action Plans (CAPs)
  - Eight universities developed CAPs
  - Three universities completed CAPs
- Data Integrity Certifications

- Nine universities submitted “Unmodified”
- Two universities submitted “Modified”
  - Timeliness of Data Submissions
  - Data Administrator Certification

Mr. Maleszewski reported that the “modified” representations did not negatively impact the accuracy or completeness of university data submissions for the purposes of PBF decision-making.

Mr. Huizenga motioned to approve the University Performance Based Funding Data Integrity Corrective Action Plans. Mr. Carter seconded the motion. The motion was approved.

#### 4. Audit Committee Workshop Update

Prior to this meeting Mr. Levine and Mr. Maleszewski conducted a workshop with members of the Board of Governors Audit and Compliance Committee, university boards of trustees audit committee chairs, and university chief audit executives. The purpose of the workshop was to discuss topics relevant to all parties and to provide an opportunity to identify areas for improvement. Mr. Maleszewski provided a summary of the following topics discussed during the Workshop:

- Compliance and Ethics
- OIGC Roles, Powers and Duties
- Complaints Against Chief Audit Executives and Staff
- Audit Coverage
- Risk Assessment
- Risk Management
- Offices of the Chief Audit Executive
- Fraud

#### 5. Concluding Remarks and Adjournment

The meeting of the Audit Committee was adjourned at 12:04 p.m.

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Alan Levine, Chair

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Melanie Yopp, Investigations & Audit Specialist