



## Board of Trustees

### Audit Committee

February 8, 2024

2:00 p.m.

President's Boardroom, Horace Mann Center

A live stream of the meeting for public viewing will also take place at the following link: <https://www.westfield.ma.edu/live>

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**Committee Members Present:** William Reichelt (Vice Chair), Madeline Landrau (Secretary), Melissa Alvarado, Gloria Williams, and Ali Salehi (ex-officio member).

**Committee Members Excused:** Theresa Jasmin (Chair).

Committee Vice Chair Reichelt called the meeting to order at 2:09 p.m., announced committee members, and stated the meeting was being livestreamed and recorded.

#### Minutes – December 13, 2023

**MOTION** made and seconded, to approve the minutes of the December 13, 2023, Audit Committee meeting. There being no discussion, **motion passed unanimously.**

#### Uniform Guidance Report

The uniform guidance report was reviewed. This is a clean audit report. Third year in a row with no findings. **MOTION** made and seconded to recommend approval to the Board to accept the audit report on the audit procedures required pursuant to the Office of Management and Budget (OMB) Uniform Guidance for fiscal year ending June 30, 2023, as prepared by the firm of WithumSmith and Brown P.C., and to authorize the submission of this report to the Federal Audit Clearinghouse and to other parties as required by OMB Uniform Guidance and the Commonwealth of Massachusetts. There being no further discussion, **motion passed unanimously.**

#### Enterprise Risk Management (ERM)

Tom Kettle, Director of Emergency Preparedness and Response, has left the University. This vacant position is under review and will likely include ERM responsibilities. There is a discrepancy between perceived risks to the University between President's Cabinet and the ERM working group. Discrepancies are likely related to different definitions of *risk* between the two groups. There needs to be a conversation about the discrepancy between both groups and what that means for communication. It was asked if it is possible to outsource ERM responsibilities. It's not known at this time.

Internal Audit Update/Report: Grants Office

Field work is complete and in the final stages of the audit. The final report with management responses will be presented to the committee in April.

There being no further business, **MOTION** made and seconded to adjourn the meeting. There being no discussion, **motion passed unanimously**. Meeting adjourned at 2:41 p.m.

**Materials provided for this meeting:** Minutes 12-13-23 (Draft); Motion – Uniform Guidance Report; and Uniform Guidance Report (Draft).

**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 February 8, 2024.

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Madeline Landrau, Secretary

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Date