



Audit and Compliance Committee
May 21, 2026
Zoom
Minutes

Table of Contents

Committee Meeting 2
I. Call to Order 2
II. Roll Call 2
III. Greeting..... 2
IV. Public Comment 2
V. Approval of Minutes..... 2
VI. New Business..... 3
A. Action Items 3
1. AUD-1: Internal Audit Report – Purchasing Card Audit (Q1 2025-26) 3
2. AUD-2: Purchasing Card Audit (Q2 2025-26)..... 3
3. AUD-3: Internal Audit Report – Student Hazing Prevention..... 3
4. AUD-4: Internal Audit Report – DAVID Internal Controls and Data Security.. 3
5. AUD-5: Internal Audit Report – IIA Cybersecurity Topical Requirement..... 4
6. AUD-6: BOT Audit and Compliance Committee Charter – Proposed Revisions..... 4
7. AUD-7: IAMC Charter – Proposed Revisions 4
8. AUD-8: Revised 2025/26 and 2026/27 IAMC Work Plans..... 5
9. AUD-9: 2025/26 and 2026/27 IAMC Resource Plan 5
10. AUD-10: Auditor General Audit Report – UWF Financial Statement Audit June 30, 2025..... 5
B. Information Items 6
1. INFO-1: IAMC Department Update 6
VII. Good of the Order 6
VIII. Adjournment 9:24 a.m. CST 6

Committee Meeting

9:09 a.m.

The public was provided with information on the UWF Board of Trustees website to attend this public meeting virtually through Zoom Webinar.

I. Call to Order

The meeting of the UWF Board of Trustees Audit and Compliance Committee was called to order at 9:09 a.m CST (10:09 am EST) by Committee Chair Chris Young.

II. Roll Call

Chair Young asked Kristie Johnson to conduct roll call. Trustees Chris Young, Janice Gilley, and Kishane Patel were in attendance virtually. Quorum was established.

Other Trustees in attendance included:

Ed Fleming, Kevin Mason, Rebecca Matthews, Rachel Moya, Heather Riddell, Chris Roney, Ashley Ross, Eli Schatz, and Zack Smith were in attendance virtually.

Others in attendance included:

Manny Diaz, Jr., President; Jaromy Kuhl, Senior Vice President and Provost; Clifford Humphrey, Vice President of Strategic Initiatives; Tori Bennett, Vice President of University Advancement; Dan Lucas, Vice President of Finance and Administration; Mary Anderson, Vice President of Student Affairs; Alex Smith, Associate Vice President of External Affairs and Government Relations; Dave Scott, Associate Vice President for Athletics; Jamie Sprague, Senior Associate VP, Human Resources; David Fugett, General Counsel; Cass Boatwright, Assistant Vice President and Chief Operating Officer; David Bryant, Chief Audit Executive; Matt Packard, Chief Compliance Officer; Dallas Snider, Vice Provost; Jeffrey Djerlek, Senior Associate Vice President and Controller; Angela Bryan, Assistant Vice President, Planning and Institutional Performance; Mohamed Khabou, Dean of Hal Marcus College of Science and Engineering; Denise Soares, Dean of School of Education; Robert Overton, Executive Director of UWF Historic Trust; Brittany Sherwood, Chief Communications Officer; Anna Lochas, Director of Events; and Kristie Johnson, Board of Trustees Liaison.

III. Greeting

Chair Young welcomed everyone to the meeting and noted that there were ten action items and one information item on the Audit and Compliance Committee agenda.

IV. Public Comment

Chair Young opened the floor for public comment. There was none.

V. Approval of Minutes

Chair Young reminded the committee members that they had been given the opportunity ahead of time to review the minutes of the February 12, 2026, Audit and

Compliance Committee meeting. Chair Young asked for a motion to approve the minutes as presented if there were no changes or corrections.

Motion by: Trustee Patel

Seconded by: Trustee Gilley

Motion passed unanimously.

VI. New Business

A. Action Items

1. AUD-1: Internal Audit Report – Purchasing Card Audit (Q1 2025-26)

2. AUD-2: Purchasing Card Audit (Q2 2025-26)

David Bryant, Chief Audit Executive, presented action items one and two together because they were similar audits, both determining compliance with UWF p-card regulations. He noted minor exceptions but continued that neither audit included any findings nor recommended management actions. Mr. Bryant recommended acceptance of both audit reports.

Chair Young asked for a motion to accept the internal audit reports issued on the purchasing card audit for quarter one, 2025-2026 and quarter two, 2025-2026 as presented.

Motion by: Trustee Gilley

Seconded by: Trustee Patel

Motion passed unanimously.

3. AUD-3: Internal Audit Report – Student Hazing Prevention
David Bryant presented the audit on student hazing prevention, to evaluate compliance with the Stop Campus Hazing Act and to assess training effectiveness. One recommendation was provided relating to the reconciliation of student rosters to training records which as accepted by management. Mr. Bryant recommended acceptance of the internal audit report.

Chair Young asked for a motion to accept internal audit report on student hazing prevention.

Motion by: Trustee Patel

Seconded by: Trustee Gilley

Motion passed unanimously.

4. AUD-4: Internal Audit Report – DAVID Internal Controls and Data Security

Mr. Bryant continued by describing the audit on the Driver and Vehicle Information Database Internal Controls and Data Security audit, stating its objectives were to determine compliance with the MOU, with the Florida Highway Safety and Motor Vehicle

Organization and to determine that user activity was proper. He noted that there were minor administrative exceptions but no significant deficiencies, findings or recommendations. Mr. Bryant recommended acceptance of the internal audit report.

Chair Young asked for a motion to accept the internal audit report for David Internal Controls and Data Security.

Motion by: Trustee Gilley

Seconded by: Trustee Patel

Motion passed unanimously.

5. AUD-5: Internal Audit Report – IIA Cybersecurity Topical Requirement

David Bryant continued by presenting the audit on the Institute of Internal Auditors, Cybersecurity Topical Requirement with objectives to determine compliance with the topical requirement and to demonstrate compliance with current engagements with the new requirement which requires consideration of cybersecurity in every audit completed. Two recommendations followed from the report, to update both the Audit and Compliance Committee and Internal Auditing Charters to the International Professional Practices Framework which includes the Global Internal Audit Standards. Mr. Bryant recommended acceptance of the internal audit report given that action items 6 and 7 provided those changes.

Chair Young asked for a motion to accept the internal audit report for the cybersecurity topical requirement as presented.

Motion by: Trustee Patel

Seconded by: Trustee Gilley

Motion passed unanimously.

6. AUD-6: BOT Audit and Compliance Committee Charter – Proposed Revisions

Mr. Bryant reviewed the previously mentioned revisions to the Board of Trustees Audit and Compliance Committee Charter.

Chair Young asked for a motion to approve the proposed revisions to the Audit and Compliance Committee Charter as presented.

Motion by: Trustee Gilley

Seconded by: Trustee Patel

Motion passed unanimously.

7. AUD-7: IAMC Charter – Proposed Revisions

Mr. Bryant reviewed the previously mentioned revisions to the Internal Auditing and Management Consulting Charter.

Chair Young asked for a motion to approve the proposed revisions to the Internal Auditing and Management Consulting Charter as presented.

Motion by: Trustee Patel

Seconded by: Trustee Gilley

Motion passed unanimously.

8. AUD-8: Revised 2025/26 and 2026/27 IAMC Work Plans
Mr. Bryant presented changes to the 2025-26 IAMC annual work plans as required by BOG regulations. Changes including trading one project planned in 2025-26 with one slated for completion in 2026-27. Mr. Bryant recommended approval of those plan revisions.

Chair Young asked for a motion to approve the approve the revised annual IAMC work plans.

Motion by: Trustee Gilley

Seconded by: Trustee Patel

Motion passed unanimously.

9. AUD-9: 2025/26 and 2026/27 IAMC Resource Plan
Mr. Bryant outlined BOG regulations and IA standards requiring committee approval of the resources for internal audit functions including budget, staffing, and technology. He recommended approval of the 25-26 and 26-27 annual resources plans.

Chair Young asked for a motion to approve the 2025-26 and 2026-27 IAMC Resource Plan.

Motion by: Trustee Patel

Seconded by: Trustee Gilley

Motion passed unanimously.

10. AUD-10: Auditor General Audit Report – UWF Financial Statement Audit June 30, 2025
Jeffrey Djerlek, Controller, requested approval of the Auditor General audit of the UWF Financial Statement ending June 30, 2025. Mr. Djerlek reviewed the audit results which concluded that the financial statements were fairly presented with no material mistakes.

Chair Young asked for a motion to accept the Auditor General audit of the UWF Financial Statement June 30, 2025.

Motion by: Trustee Gilley

Seconded by: Trustee Patel

Motion passed unanimously.

B. Information Items

1. INFO-1: IAMC Department Update

David Bryant presented an overview of activities within the department as required by the department Charter and in some cases, BOG regulations. These included current projects, updates on the status of previous findings and recommendations, external audit progress, and annual communications.

VII. Good of the Order

Chair Young identified that all agenda items had been discussed. Chair Young asked if the committee members had any additional business to discuss.

VIII. Adjournment

9:24 a.m. CST

Chair Young thanked those in attendance for their participation. With no other business to discuss, Chair Young adjourned the meeting at 9:24 a.m. CST/10:24 a.m. EST.