

**MEETING OF THE
AUDIT COMMITTEE
OF THE BOARD OF TRUSTEES
HOUSTON COMMUNITY COLLEGE**

February 13, 2015

Minutes

The Audit Committee of the Board of Trustees of Houston Community College held a meeting on Friday, February 13, 2015, at the HCC Administration Building, Second Floor Auditorium, 3100 Main, Houston, Texas.

MEMBERS PRESENT

Robert Glaser, *Committee Chair*
David B. Wilson, *Committee Member*
Zeph Capo
Eva Loredo
Carroll G. Robinson

ADMINISTRATION

Cesar Maldonado, Chancellor
Shantay Grays, Chief of Staff
E. Ashley Smith, Acting General Counsel
William Carter, Vice Chancellor, Information Technology
Diana Pino, Vice Chancellor, Student Services
Teri Zamora, Vice Chancellor, Finance and Planning
Margaret Ford Fisher, President, Northeast College
Fena Garza, President, Southwest College
Zachary Hodges, President, Northwest College
Irene Porcarello, President, Southeast College
Janet May, Chief Human Resources Officer

OTHERS PRESENT

Derrick Mitchell, Board Counsel, Bracewell & Giuliani
Other administrators, citizens and representatives from the news media

CALL TO ORDER

Mr. Robert Glaser, Committee Chair, called the meeting to order at 2:16 p.m. and declared the Board convened to consider matters pertaining to Houston Community College as listed on the duly posted Meeting Notice.

(The following Trustees were present: Capo, Glaser, Robinson, and Wilson)

UPDATE ON AUDIT COMMITTEE CALENDAR AND INTERNAL AUDIT REPORTING PROCEDURES

Dr. Maldonado apprised that Mrs. Belinda Brockman, Internal Auditor would provide an update on the internal audit items related to the Audit Committee to include the Audit Committee action calendar for 2015.

Mrs. Brockman provided an overview of the internal action calendar.

Mr. Wilson noted that the purpose of the internal auditor is to set a standard and informed that setting the standard is vital to him. He inquired of the delineation of the audit controls in comparison with other community colleges. He apprised that the five areas of importance are as follows:

- Effectiveness
- Efficiency
- Safe guarding of assets
- Reliable reporting
- Compliance

Mrs. Brockman noted the five areas mentioned by Mr. Wilson are the major objectives of the institution, which is the focus of the college.

Mr. Wilson inquired of the college standing regarding the five areas. Mrs. Brockman apprised that there has not been any negativity regarding operating effectiveness and efficiency.

Mr. Capo requested an overview of the work plan. Mrs. Brockman noted that the time mentioned is her time regarding the investigation and audits.

Mr. Robinson inquired if there is adequate staff to allow for the time to do what is needed. Mrs. Brockman informed that two auditors have been added to the staff and apprised that the resources will be dependent on the amount of information desired by the Board.

Mr. Robinson inquired if the system has a master plan that determines when deadlines are due. Dr. Maldonado apprised that there is a timeline at the Vice Chancellor level for tracking deadlines.

PROPOSED INTERNAL AUDIT WORK PLAN FOR 2015

Motion – Mr. Wilson moved and Mr. Glaser seconded.

Dr. Maldonado noted that the proposed audit was presented as part of the previous report and informed that a detailed copy has been placed at each Board Member seat.

Mr. Wilson apprised that he has a discussion but would desire for the other Trustees to be present for the discussion. Mr. Mitchell noted that it could be discussed at the COTW.

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Mr. Robinson inquired of the follow-up audit. Mrs. Brockman informed that the follow-up allows for a review of implementation of items that needed to be fixed.

(Ms. Loreda joined the meeting at 2:34 p.m.)

Mr. Robinson apprised that historically there was an incident where an individual had an office and key who was not an employee. He requested attention be given to that matter. Mr. Robinson requested that a review be given regarding procurement recommending a vendor is that not qualified as the best value.

Vote – The motion passed with a vote of 2-0.

Mr. Glaser inquired if there are any open external audit items needing resolution and requested a report be provided to the Board.

ADJOURNMENT

With no further business coming before the Board, the meeting adjourned at 2:36 p.m.

Minutes recorded, transcribed & submitted by:
Sharon Wright, Manager, Board Services

Minutes Approved as Submitted: April 16, 2015