

**MINUTES OF THE CALLED MEETING
OF THE AD HOC AUDIT COMMITTEE
OF THE BOARD OF REGENTS OF THE DEL MAR COLLEGE DISTRICT**

March 26, 2024

The Called Meeting of the Ad Hoc Audit Committee of the Del Mar College District convened at the Center for Economic Development, 3209 S. Staples, Room 106, Corpus Christi, Texas, at 2:33 p.m. on Wednesday, March 26, 2024, with the following present:

From the Board:

Present:

Mr. Rudy Garza, Jr., and Ms. Carol A. Scott.

Mr. Carl E. Crull, P.E. joined the meeting in progress.

From the College:

Dr. Mark Escamilla, President and CEO; Mr. Raul Garcia, Vice President and CFO; Ms. Tammy McDonald, Vice President of Administration and Human Resources; Mr. Augustin Rivera, Jr., General Counsel; and Delia Perez, Director of CEO Office and Board Relations, and other faculty and staff.

CALL TO ORDER QUORUM CALL/MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE/VISION STATEMENT

Chair Garza called the meeting to order with a quorum present. He requested a moment of silence followed by the Pledge of Allegiance and Del Mar College Vision Statement.

GENERAL PUBLIC COMMENTS – The public was given the opportunity to provide public comments (both general and specific to any agenda item.)

There were no public comments made for this meeting.

ITEMS FOR DISCUSSION AND POSSIBLE ACTION:

1. Approval of Minutes:
Called Audit Committee Meeting, September 20, 2023
(*Goal 5. Workforce Development, Community Partnerships, and Advocacy*)

Item No. 1 was tabled.

2. Discussion and possible action regarding the College's Internal Audit Activity including a status update on the Advisory Project for Safety and Security; Review status of the

Internal Audit for Accounts Payable and Disbursements, and review and discuss recommended revisions to the FY24 Internal Audit Plan.....Mr. Rudy Garza, Jr.

Ms. Tammy McDonald introduced Mr. Dan Graves and Ms. Afton Gillard with Weaver. Mr. Graves presented information regarding the status of the internal audit of Accounts Payable and Disbursements. He stated the audit procedures are complete and results are being validated with process owners, the exit meeting will be held in April 2024, and the reporting will be complete in April.

Mr. Graves stated the audit procedures are complete and results are being validated with process owners.

Mr. Graves and Ms. McDonald reviewed the FY24 Internal Audit Plan which includes the audit areas, risk ratings, and planned timing. He stated an advisory consultation would begin May 2024 to assist the College with inventorying the people, processes, data, and technology required for College-wide reporting and data collection to state and/or federal regulations including HB8.

Ms. McDonald, Mr. Graves, and Dr. Escamilla responded to questions from the Audit Committee.

Regent Scott made a motion to accept the Internal Audit Activity Report and changes by Weaver and to present them to the full Board of Regents. Regent Garza seconded the motion. There was no further discussion from the Board. There were no public comments. A voice vote was taken, and the motion carried unanimously, 3-0, with Regents Crull, Garza, and Scott voting in favor.

3. CLOSED SESSION pursuant to:

TEX. GOV'T CODE § 551.071: (Consultation with legal counsel), regarding pending or contemplated litigation, or a settlement offer, with possible discussion and action in open session; and the seeking of legal advice from counsel on pending legal or contemplated matters or claims, with possible discussion and action in open session.

The Audit Committee did not go into a closed session.

CALENDAR: Discussion was held relating to calendaring dates.

ADJOURNMENT: The meeting was adjourned at 3:01 p.m.

MINUTES REVIEWED BY GC: /s/ARjr