

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

September 20, 2023

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 2:00 p.m. on Wednesday, September 20, 2023, with the following present:

**From the Board:**

Mr. Rudy Garza, Jr., Mr. Carl E. Crull, and Ms. Carol A. Scott.

**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 staff and faculty.

**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, August 11, 2021  
Called Audit Committee Meeting, November 30, 2021  
Called Audit Committee Meeting, September 29, 2022  
Called Audit Committee Meeting, July 12, 2023  
(Goal 5. Workforce Development, Community Partnerships, and Advocacy)

Regent Scott made a motion to approve the Called Audit Committee Meeting minutes as listed. Regent Crull seconded the motion. There was no further discussion from the Board. There were no public comments. A vote was taken by show of hands, and the motion carried unanimously 3-0, with Regents Scott, Garza, and Crull, in favor.

2. Discussion and possible action regarding the College’s Internal Audit Activity including: Follow-up of Purchasing internal audit, Bursar’s Office Processes initial internal audit; Advisory for Safety and Security; Advisory for Construction Management; and Proposed FY24 Audit Plan.....Mr. Rudy Garza, Jr.

Ms. Tammy McDonald introduced Mr. Dan Graves with Weaver. Mr. Graves provided an update of the 2022-2023 Internal Audit Plan status. He also stated the follow-up procedures focused on the remediation efforts taken by Del Mar College Management to address the findings included in the 2022 Internal Audit Report over Purchasing, and to validate that appropriate corrective action had been taken. The corrective actions of the three internal audit findings identified in the 2022 Internal Audit Report over Purchasing, were evaluated.

Mr. Graves noted that based on their evaluation, the College Management made significant efforts to remediate the three findings from the 2022 Internal Audit Report, including the development of new processes and procedures to address the risk areas identified.

Mr. Graves stated they were in the midst of completing the audit of the Bursar’s Office. He also stated they will be issuing a satisfactory rating and will provide a completed copy at the upcoming regular Board meeting.

As for the Safety and Security Advisory consultation, Mr. Graves stated the meeting has been rescheduled to Fiscal Year 2024.

Mr. Graves stated they are in the process of completing the proposed edits for the Construction Management Advisory consultation. The follow-up procedures are focused on the remediation efforts taken by Del Mar College Management to address the findings included in the 2022 Internal Audit Report over Construction Management, and to validate that appropriate corrective action had been taken.

Mr. Graves provided status for the internal audit follow-up procedures over Information Security and that progress was made towards remediation of all findings.

Mr. Graves responded to questions from the Audit Committee.

At 2:16 p.m., the Chair announced the Committee was going into Closed Session pursuant to:

3. CLOSED SESSION pursuant to:
  - A. **TEX. GOV’T CODE § 551.071**: (Consultation with legal counsel), regarding pending or contemplated litigation, or a settlement offer, and the seeking of legal advice from counsel, with possible discussion and action in open session.

- B. **TEX. GOV'T CODE § 551.076**: (Deliberation regarding security devices or audits), regarding the deployment or specific occasions implementation of security personnel or devices, or a security audit with possible discussion and action in open session.
  
- C. **TEX. GOV'T CODE § 551.089**: (Deliberation regarding security devices or audits), regarding security assessments or deployments related to information, resources, technology, IT and network security information, or the deployment of specific occasions for implementation of security personnel, critical infrastructure, or security devices with possible discussion in open action in open session.

The Committee reconvened in Open Session at 2:26 p.m. with no action taken.

Mr. Graves continued his presentation and reviewed the Fiscal Year 2024 Proposed Internal Audit Plan. He also discussed the proposed changes which included rescheduling of the Safety and Security Consulting and the Advisory Project to 2024.

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

Regent Scott made a motion that the Committee forward the report to the full Board of Regents for consideration with recommendation to approve. Regent Crull seconded the motion. There was no further discussion from the Committee. There were no public comments. A voice vote was taken, and the motion carried unanimously 3-0, with Regents Scott, Garza, and Crull, in favor.

**ADJOURNMENT:** The meeting was adjourned at 2:26 p.m.

MINUTES REVIEWED BY GC: /s/ARjr