



## **Board of Trustees**

### **Audit Committee**

June 11, 2025

8:30 a.m.

Conference Rooms A&B, University Hall

Committee Members: Chair Theresa Jasmin, Vice Chair William Reichelt, Secretary Michael O'Rourke, Melissa Alvarado, Tessa Lucey, Dr. Gloria Williams

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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|--|----------------------------------|
| <b>1. Call to Order</b>  | Committee Chair Jasmin           |
| <b>2. Approval of Minutes</b>  |                                  |
| a. April 22, 2025  | Committee Chair Jasmin           |
| <b>3. Items for Action</b>   |                                  |
| a. Motion – Audit Committee Charter  | Committee Chair Jasmin           |
| b. Motion – Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy (0440) | Melinda Phelps                   |
| c. Motion – Anti-Bullying, Mobbing, and Harassment Policy (1340)                             | Melinda Phelps                   |
| <b>4. Items for Discussion</b>   |                                  |
| a. Financial Audit Services for FY25 (Planning Presentation)                                 | WithumSmith & Brown, PC          |
| b. Internal Audit Update – Building Security   | Boston Consortium Internal Audit |
| c. Enterprise Risk Management Update   | Sam Lemanski                     |
| <b>5. Adjournment</b>  | Committee Chair Jasmin           |

#### **Attachment(s):**

- a. Minutes 4-22-25 (Draft)
- b. Motion – Audit Committee Charter
- c. Audit Committee Charter
- d. Motion – Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy (0440)
- e. Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy (0440) TRACK CHANGES
- f. Reporting Violations of Laws, Rules or Regulations (Whistleblower) Policy (0440) CLEAN
- g. Motion – Anti-Bullying, Mobbing and Harassment Policy (1340)
- h. Anti-Bullying, Mobbing and Harassment Policy (1340) TRACK CHANGES & CLEAN VERSIONS

- i. Financial Audit Services for FY25 (Planning Presentation)
- j. Internal Audit Update (Building Security)
- k. Enterprise Risk Management Update



## Board of Trustees

### Audit Committee

April 22, 2025

Minutes

1:00 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:** Committee Chair Theresa Jasmin, Secretary Michael O'Rourke, Trustees Melissa Alvarado and Tessa Lucey.

**Participating Remotely:** Vice Chair William Reichelt and Trustee Gloria Williams

Also present and participating were Westfield State University President, Dr. Linda Thompson; Board Chair Ali Salehi; Vice President for Administration and Finance, Stephen Taksar; Associate Vice President of Financial Accounting, Lisa Freeman; and Director of Emergency Response and Risk Management, Sam Lemanski.

Committee Chair Theresa Jasmin called the meeting to order at 1:00 p.m. conducted a roll call of committee members, and stated the meeting was being livestreamed and recorded.

### Approval of Prior Meeting Minutes

**MOTION** made by Trustee Lucey second by Trustee O'Rourke to approve the meeting minutes of February 20, 2025. A roll call was completed. **Motion passed unanimously.**

### Engagement of Financial Audit Services for FY25

- Associate Vice President of Financial Accounting, Lisa Freeman provided the engagement letters outlining services for the upcoming year end audits.
  - For the year-end audit of the financial statements—including an audit of the schedule of expenditures of federal awards, compliance with laws and regulations, and major program compliance—proposed base audit fees are \$88,500, a 3% increase over last year.
  - An audit of Massachusetts financial aid programs is required this year at a cost of \$6,000; last audit was in FY22.
- WithumSmith & Brown, PC's peer review audit is attached to the engagement letters for the Committee's review.
- This is the second renewal year of the contract, the last year of the contract.
  - In a consortium bid with other state universities and community colleges for future years.

**MOTION** made by Trustee O'Rourke seconded by Trustee Lucey, the Audit Committee recommends approval to the full Board: To engage the financial audit services of WithumSmith & Brown, PC, for FY25. A roll call was completed. Trustee Currier abstained, **Motion passed**.

### **Enterprise Risk Management Update**

- The University had embarked on an enterprise risk management program a few years ago, which was put on hold but reinvigorated last year.
- The Cabinet evaluated the top risks to the University and created a top 10 list.
  - A prioritization matrix with a point scale was then used to assess the likelihood and impact of each risk.
  - The results of the matrix determined the top three risks that will be focused on this year: cybersecurity, deferred maintenance, and enrollment.
- Sam Lemanski, Director of Emergency Planning and Risk Management, who is overseeing the University's enterprise risk management efforts, provided an update.
- A finalized report will be delivered in June, seeking feedback and questions about next steps.

### Top Three Risks

- Cybersecurity:
  - Three sub-risks: access management, patch management, and perimeter defense, led by Alan Blair, Assistant Vice President of Information and Instructional Technology.
- Deferred Maintenance:
  - Concerns for civil infrastructure, critical building systems, renovation, and decarbonization projects, led by Tom Therien, Associate Vice President of Facilities & Capital Planning.
- Enrollment and Retention:
  - Focus on strategic response to demographic shifts, led by Vice President of Enrollment and Student Affairs, Kevin Hearn.

### Cybersecurity

- A one-page summary is in the cyber packet, with key areas of risk identified and actions to mitigate them.
- Strategies to prevent university assets from cyber intrusions are being developed.

### Deferred Maintenance

- Civil infrastructure strategy addresses aging back-end utilities.
- Many buildings need significant system upgrades.
- Collaborating with state entities (Division of Capital Asset Management and Maintenance (DCAM) and Massachusetts State College Building Authority (MSCBA) to access funding.
- The President and others met with Legislators to advocate for reinvestment in alternative housing strategies.
- The BRIGHT Act is still in the legislative process, which could provide financial allocations to campuses.
- President Thompson added the following regarding advocacy for addressing deferred maintenance:
  - Lammers Hall is being considered for graduate student housing.
  - Representative Michael Finn and Senator John Velis are supporting this legislation.
  - The President asked for the Board's help to seek support for funding with elected officials.
  - The Chair stated that the Board is willing to advocate for the University's needs, including direct engagement with the House and Senate. Infrastructure is critical to the University's future success.

### Enrollment and Retention

- The State has awarded \$1.5 million to jump-start a program to address enrollment issues.
- Vice President Hearn provided a summary of projected deposits for the coming year.

### **Internal Audit Review**

#### Audit Tracker Report

- The audit tracker report is compiled by the University to track progress toward resolving the findings of the internal audits conducted by Boston Consortium.
  - There have been two internal audits reported on to date: student accounts audit and the grants audit.
  - The findings include items related to internal controls as well as suggestions on best practices.
  - Notes and updates are being compiled as progress is made towards particular findings, which are coded in terms of status.
- A major initiative that was completed to help advance progress on the findings of the grants audit is the recent hire of an Executive Director of Grants and Sponsorships, Tamara Fricke.
  - There has been significant progress in the last three months, with more progress expected in terms of policies, practices, organization, structure, and tracking.
- In the student accounts area, there are plans for a tag team process in conjunction with Academic Affairs.
  - Huron has been contracted to produce a data warehouse or data lake, with the first order of focus being to get the student data up and running on the academic side.
  - The plan is to bring different modules up at different times, eventually including all data elements of the University.

#### Additional Audits and KPIs

- New audits are coming online, including a security audit and a payables audit that has recently launched.
  - Findings from these audits will be added to the tracker.
- There is encouragement to continue focusing on addressing the findings from all audits, as they represent weaknesses in internal control or inefficiencies.
- It was suggested that the audit tracking report is a prime area for KPIs and performance metrics.

### **Annual Charter Review**

- A reminder that the Audit Committee charter needs to be reviewed annually.
  - A version with minor changes is included in the materials.
  - Committee members are asked to review and provide feedback for review and vote at the next meeting.

### **Adjournment**

There being no further business, **MOTION** made by Trustee Lucey and seconded by Trustee O'Rourke to adjourn the meeting. There being no discussion, **motion passed unanimously**. Meeting adjourned at 1:23 p.m.

**Attachment(s):**

- a. Minutes 2-20-25 (Draft)
- b. Motion – Engagement of Financial Audit Services for FY25
- c. Engagement of Financial Audit Services (Financial Statements)
- d. Engagement of Financial Audit Services (MOSFA Audit)
- e. Enterprise Risk Management Update
- f. Audit Tracker
- g. Audit Committee Charter

**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 April 22, 2025.

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Michael O'Rourke, Secretary

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Date



## **Board of Trustees**

June 11, 2025

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### **MOTION**

The Audit Committee recommends approval to the full Board:

To approve revisions to the Westfield State University, Board of Trustees, Audit Committee Charter, as presented.



**BOARD OF TRUSTEES  
AUDIT COMMITTEE  
CHARTER**

**I. Mission**

The primary function of the Audit Committee of Westfield State University (the "University") is to oversee the accounting and financial reporting processes of the University, audits of the University's financial statements, reports and records, and risk management systems in a transparent manner. In addition, the Audit Committee must provide assistance to the University's Board of Trustees (the "Board") in fulfilling its responsibilities to the University's students, parents, faculty, donors and staff as to the University's accounting, auditing and reporting practices and controls. In so doing, it is the responsibility of the Audit Committee to maintain free and open means of communication among the Board, independent auditors, internal auditors and members of the senior administration of the University.

**II. Authority and Responsibilities**

The primary duties and responsibilities of the Audit Committee are to oversee and monitor the University's financial reporting process, internal controls and risk management systems and review and evaluate the performance of the University's independent auditors. The Audit Committee will also evaluate the performance of the University's internal auditing staff as it directly relates to internal audit functions. In fulfilling these duties and responsibilities, the Audit Committee shall take the following actions, in addition to performing such functions as may be assigned by law or regulation, or the Board:

*Independent External Audits*

1. The Audit Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any independent auditor engaged (including resolution of disagreements between administration and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the University. The independent auditor must report directly to the Audit Committee.
2. The Audit Committee shall act as a liaison with University administration and staff and the independent external auditor to develop an annual audit plan and schedule.



3. The Audit Committee, in its capacity as a committee of the Board, shall determine, and the University shall provide, providing the Board has approved the expenditure of funds for such engagements, funding for payment of: (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the University; (ii) compensation to any advisers, including, without limitation, an independent financial expert, employed by the Audit Committee, and as permitted by this Charter; and (iii) ordinary and reasonable administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
4. As part of the audit process, the Audit Committee shall meet with the independent auditors to discuss and determine the scope of the audit. The Audit Committee shall determine that the independent audit team engaged to perform the external audit consists of competent, experienced, auditing professionals.
5. The Audit Committee shall require the independent auditors to submit, on an annual basis, a formal written statement setting forth all relationships between the independent auditors and the University that may affect the objectivity and independence of the independent auditors, consistent with Independence Standards Board Standard No. 1, and the Audit Committee shall actively engage in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors. The Audit Committee shall take, or recommend that the full Board take, appropriate action to ensure the independence of the independent auditors.
6. The Audit Committee shall require the independent auditors to advise the University of any fact or circumstance that might adversely affect the outside auditors' independence or judgment with respect to the University under applicable auditing standards, including any significant changes to the University's accounting principles and any items required to be communicated by the independent auditor under prevailing audit standards.
7. The Audit Committee shall require the independent auditors to advise the University if it becomes aware that any officer or employee of the University, or its direct or indirect subsidiaries or affiliates, is related to a partner, employee or other representative of the independent auditors, to the extent that such relationship might adversely affect the University under applicable auditing standards.
8. Upon the completion of the annual audit, the Audit Committee shall review the audit findings, including any comments or recommendations of the independent auditors, with the entire Board and obtain the approval of such report from the Board. The Audit Committee shall report to the Board on any issues which may be unresolved.

### *Internal Audit*

1. The Audit Committee shall review the internal audit function of the University, including the independence and authority of its reporting obligations, the proposed audit plans for the coming year and the coordination of such plans with the independent auditors.
2. The Audit Committee shall determine, with consultation from the University's leadership, whether the internal audit function may be performed by a staff internal auditor or may be outsourced to a third party, as deemed appropriate.
3. The Audit Committee shall recommend, with consultation from the University's leadership, the appointment, replacement, reassignment or dismissal of the University's internal auditor as may be warranted.
4. The Audit Committee shall meet at least annually with the University's internal auditor to assure itself that the University has a strong internal auditing function by reviewing the internal audit program and assessing (grading) risk areas along with a proper control environment that promotes accuracy and efficiency in the University's operations.
5. The Audit Committee shall receive reports from the University's internal auditor, which include a summary of findings from completed internal audits and a progress report on the internal audit plan, together with explanations for any deviations from the original plan.
6. The Audit Committee shall consider and review with the University's administration and the internal auditor: (a) significant findings during the year and management's responses thereto, including the status of previous audit recommendations, (b) any difficulties encountered in the course of their audits, including any restrictions on the scope of activities or access to required information, (c) any changes required in the planned scope of the internal audit plan; and (d) the internal auditing department budget and staffing.

### *Other Responsibilities*

1. The Audit Committee shall oversee the University's administration of the University's conflict of interest policy.
2. The Audit Committee shall establish procedures for the confidential, anonymous submission by University staff and administration of concerns regarding questionable accounting or auditing matters.
3. The Audit Committee shall review the regulations and current audit trends and requirements and recommend appropriate policy and practice applications to University administration.

4. The Audit Committee shall investigate or consider such other matters within the scope of its responsibilities and duties as the Audit Committee may, in its discretion, determine to be advisable. The Audit Committee shall have the authority to engage independent counsel and other advisers or experts, as it deems necessary to carry out its duties.
5. The Audit Committee shall prepare any report required by any governmental body or to the public, if any, as required by laws of the Commonwealth of Massachusetts and any/all regulations promulgated thereunder.
6. The Audit Committee shall at all times cooperate with all state auditors and provide any/all reports, statements, minutes and other related documents as may be required by such auditors.

### **III. Organization**

#### *Review of Charter*

This charter shall be reviewed and reassessed by the Audit Committee annually, prior to June 30<sup>th</sup>.

#### *Membership/Structure/Quorum*

Per Westfield State University Board of Trustee By-laws, Section 7.A., the Audit Committee shall consist of at least three voting trustees; provided however, that no more than one committee member may also be a member of the Financial Affairs and Advancement Committee. The Audit Committee chairperson shall be appointed by the Board chairperson.

#### *Staff Liaison*

The president shall designate a member of the University's senior administration to serve as a liaison to the Audit Committee.

#### *Meetings*

The Audit Committee shall, at a minimum, meet in advance of each Board of Trustees meeting, unless the committee chairperson and Board chairperson determine that a meeting is not necessary. A quorum of any meeting of the Audit Committee shall consist of a majority of its voting members. Committee members may participate by teleconference as permitted by state laws. All meetings will conform to Massachusetts open meeting laws. Meeting materials will be posted on the University's website within 14 days after each committee meeting.

#### *Agenda, Minutes and Reports*

The chair, in collaboration with the staff liaison, shall be responsible for establishing the agenda for each meeting. An agenda, together with relevant materials, shall be

provided to committee members at least five days in advance of the meeting. Minutes for all meetings shall be drafted by the ~~staff liaison or designee~~assistant to the Board of Trustees, reviewed by the committee chair, and approved by committee members at the following meeting.



## **Board of Trustees**

June 11, 2025

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### **MOTION**

The Audit Committee recommends approval to the full Board:

To approve revisions to the Reporting Violations of Laws, Rules or Regulations Policy (0440), now titled Whistleblower Policy, as presented.

# Westfield State University

Policy concerning:

APPROVED: October 2005

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## WHISTLEBLOWER POLICY

### POLICY

Westfield State University ("University") encourages all employees, students, and volunteers, acting in good faith and with reasonable grounds for believing the information disclosed, to report suspected or actual wrongful conduct. The University is committed to protecting individuals from interference with making a protected disclosure and from retaliation for having made a protected disclosure or for having refused an illegal order as defined in this Whistleblower Policy ("Policy").

University employees, students, or volunteers may not retaliate against an individual who has made a protected disclosure or who has refused to obey an illegal order. University employees, students or volunteers may not directly or indirectly use or attempt to use the official authority or influence of their positions or offices for the purpose of interfering with the right of an individual to make a protected disclosure to the individual's immediate supervisor or other appropriate administrator or supervisor within the operating unit, or other appropriate University official about matters within the scope of this Policy.

It is the intention of the University to take whatever action may be needed to prevent and correct activities that violate this Policy.

### POLICY GUIDELINES

#### I. Definitions

- A. Wrongful Conduct – The use, abuse, or waste of University property, resources, or authority for personal gain or other non-University approved purpose.
- B. Illegal Order – A directive that is not valid under the law, and therefore not required to be followed.
- C. Protected Disclosure – Communication about actual or suspected Wrongful Conduct or Illegal Order engaged in by a University employee, student, volunteer, agent, or contractor (who is not also the disclosing individual) disclosed in good faith and with reasonable grounds to believe that the conduct has both occurred and is wrongful or illegal as defined above. In addition, participation in an investigation, proceeding or hearing involving a Protected Disclosure.
- D. Violation of the Whistleblower Policy – No individual who makes a Protected Disclosure will suffer harassment, retaliation, or adverse employment consequences. Any person who retaliates, harasses, or makes an adverse

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employment decision against any individual who makes a Protected Disclosure violates this Policy and is deemed to be a Violation of the Whistleblower Policy.

## II. Intent of Policy

- A. This Policy is intended to protect any individual who makes a Protected Disclosure to a designated University official or public body. More specifically the Policy:
  - 1. Encourages individuals to make Protected Disclosures to the appropriate University official so that prompt, corrective action can be taken by the University,
  - 2. Informs individuals how allegations of Wrongful Conduct, Illegal Order, or Violation of the Whistleblower Policy can be disclosed,
  - 3. Protects individuals from reprisal by adverse employment action or other retaliation as a result of having made a Protected Disclosure (individuals who self-report their own misconduct are not afforded protection by this Policy), and
  - 4. Provides individuals who believe they have been subject to reprisal or false allegations a fair process to seek relief from these acts.
- B. Any communication that proves to have been both unsubstantiated and made with malice or with knowledge of its falsity is not protected by this Policy. This Policy is also intended to protect individuals against false allegations of Wrongful Conduct.
- C. Nothing in this Policy is intended to interfere with legitimate employment decisions.

## III. Regulations

- A. Acting in good faith. Anyone making a Protected Disclosure or filing a complaint concerning a Violation of the Whistleblower Policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates Wrongful Conduct, an Illegal Order, or a Violation of the Whistleblower Policy.
- B. False Allegation. Any employee or volunteer who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of Wrongful Conduct or a subsequent false report of retaliation will be subject to disciplinary action, up to and including termination. Any student who makes false allegations in the non-employment setting will be subject to University judicial action. Allegations that are not substantiated yet are made

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in good faith and with reasonable grounds to believe are not subject to corrective action.

- C. Violation of the Policy. No individual who makes a Protected Disclosure will suffer harassment, retaliation, or adverse employment consequences. Any person who retaliates, harasses, or makes an adverse employment decision against any individual who makes a Protected Disclosure violates this Policy and is subject to discipline up to and including termination. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the University prior to seeking resolution outside the University.
- D. Confidentiality. Protected Disclosures may be made on a confidential basis by the complainant or may be submitted anonymously through the University's anonymous reporting line. Protected Disclosures and investigatory records will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, and in accordance with the Public Records Act. Confidentiality may not be maintained where identification is required by law or in order to enable the organization or law enforcement to conduct an adequate investigation.
- E. Handling Protected Disclosures. The offices (listed in Procedure, Section I – Reporting of Wrongful Conduct or Illegal Order or Violations of the Whistleblower Policy) receiving the Protected Disclosure will notify the disclosing individual (if their identity is known) and acknowledge receipt of the reported or suspected Wrongful Conduct or Illegal Order within ten working days for most issues and within 24 hours for alleged criminal or environmental Wrongful Conduct or Illegal Order. All reports will be promptly addressed.

## PROCEDURE

### I. Reporting of Wrongful Conduct or Illegal Order or Violations of the Whistleblower Policy

- A. Individuals should share their questions, concerns, suggestions, or complaints with a University administrator who can address them properly. In many cases the individual's supervisor is in the best position to address an area of concern. If an individual is not comfortable speaking with their supervisor, or is not satisfied with the supervisor's response, individuals should take their concerns to the offices listed below that will address the concern as appropriate.
- Office for the Provost
  - Office for the Vice President for Administration and Finance
  - Office of Human Resources



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- B. Individuals who in good faith and with reasonable grounds to believe that Wrongful Conduct, Illegal Order, or a Violation of the Whistleblower Policy has occurred should report that to:
- The disclosing individual's supervisor, either verbally or in writing, or
  - An office listed in Item I.A. (above this section) either verbally or in writing, or
  - The appropriate governmental unit, law enforcement office or the Commonwealth of Massachusetts Ethics Commission, after first providing written communication about the Wrongful Conduct to the appropriate University administrator as identified in Item I.A. of this section.
- C. Individuals who wish to be protected by the University Whistleblower Policy must provide a written report that provides sufficient detail to identify and describe the Wrongful Conduct or Illegal Order.
- D. Supervisors who receive Protected Disclosures or reports of Violations of the Whistleblower Policy are required to promptly contact the Office of Human Resources. The Office of Human Resources will notify the disclosing individual (if their identity is known) and acknowledge receipt of the reported Protected Disclosure or Violation or suspected Violation of the Whistleblower Policy within ten working days for most issues and within 24 hours for alleged criminal or environmental violations.
- E. The Office for the Provost and Vice President for Academic Affairs and the Office for the Vice President for Administration and Finance will promptly forward any Protected Disclosures or reports of Violations of the Whistleblower Policy to the Office of Human Resources.
- F. The [Commonwealth's Whistleblower Hotline](#): 800-322-1323.

## II. Individual Responsibilities

- A. Be knowledgeable about this Policy.
- B. Report violations or suspected violations of the Policy to the individual's direct supervisor or to the appropriate administrator or office as noted above.

## III. Unit Responsibilities

- A. Familiarize employees, students and volunteers with this Policy and incorporate into your orientation materials.

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## IV. Office of Human Resources Responsibilities

- A. Accept and address Protected Disclosures regarding employment matters.
- B. Accept and address Violations of the Whistleblower Policy for making Protected Disclosures.
- C. Provide information about this Policy during New Employee Orientation and Human Resources Professional training.
- D. Distribute this Policy, along with other policies, including the University Anti-Bullying Policy (1340), on an annual basis to employees, student employees, and volunteers.

## RESOURCES

M.G.L. c. 149 Section 185

# Westfield State University

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## **REPORTING VIOLATIONS OF LAWS, RULES OR REGULATIONS (WHISTLEBLOWER)**

### **PURPOSE**

To protect individuals who report suspected improper activity in accordance with this policy against retaliation. In addition to this policy, employees shall be protected from retaliation in accordance with Massachusetts General Law Chapter 149, Section 185.

### **INTRODUCTION**

Westfield State University is committed to complying with all laws, rules and regulations that govern its operating practices. In that spirit, the University has established internal controls and procedures designed to prevent violations of law and applicable regulations. The University encourages all employees, students, volunteers, and vendors/contractors acting in good faith to report suspected improper activity. When the University becomes aware of potential violations, it has a responsibility to investigate such allegations promptly. Similarly, the University has a responsibility to assure that individuals who report what they reasonably believe are violations do not suffer retaliation.

The University's policy is designed to provide guidance to individuals for reporting suspected violations of law, rule or regulation promulgated pursuant to the law. This policy is not meant to abridge any processes or protections available to individuals under any collective bargaining agreement, federal or state law. This policy also does not replace the grievance processes provided in the respective collective bargaining agreements to investigate complaints regarding the terms and conditions of employment, or the affirmative action grievance process established to address alleged unlawful discrimination.

### **DEFINITIONS**

1. Employee - any individual who performs services for and under the direction of Westfield State University for wages.
2. Supervisor - any individual to whom the University has given authority to direct and control the work performance of an employee, or who has the authority to take corrective action regarding the violation of the law, rule or regulation of which the employee complains.
3. University Reporting Officer (URO) - the person designated by the Audit Committee Chair and the Vice President of Administration & Finance to serve as the official with

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~~responsibility for receiving reports of improper activities, as defined herein; the person designated to coordinate investigations of improper activities, as defined herein, on behalf of the Audit Committee Chair and the Vice President of Administration & Finance. The Associate Vice President of Human Resources serves as the URO.~~

- ~~4. Retaliatory Action – (a) adverse action or harassment of an individual; or (b) the discharge, suspension, or demotion of an employee, or any adverse employment action taken against an employee in the terms and conditions of employment.~~
- ~~5. Public Body – (a) the United States Congress, any state legislature, or any popularly elected local government body, or any member or employee thereof; (b) any federal, state, or local judiciary, or member or employee thereof; (c) any federal, state, or local regulatory, administrative or public agency or authority; (d) any federal, state, or local law enforcement agency, prosecutorial office, police or peace officer; or (e) any division, board, bureau, office, committee or commission of any public bodies described above.~~
- ~~6. Improper Activity – any activity by a University employee, volunteer, agent, or vendor/contractor which is a violation of federal, state, or local laws, rules, policies or regulations; is a serious violation of University policy; or uses University property, resources, or authority for personal gain or other non-University purpose except as provided under University policy. Serious violations include, but are not limited to, the following conduct: theft; fraudulent reporting; improper destruction of records; improper use of University assets; unauthorized use of donor / stakeholder information; and failure by the University to provide a reasonable accommodation for a disability or religious belief.~~
- ~~7. False Allegation – Any employee or volunteer who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of improper activity or a subsequent false report of retaliation shall be subject to disciplinary action, up to and including termination. Any student who makes false allegations in the non-employment setting shall be subject to student code of conduct for disposition. Allegations that are not substantiated yet are made in good faith are not subject to corrective action.~~

## **REPORTING ALLEGATIONS OF SUSPECTED IMPROPER ACTIVITIES**

- ~~1. Any individual may report a suspected improper activity. Individuals are encouraged to report improper activities in writing, although they may be made orally. Any such reports should be based on evidence, rather than speculation, and should contain as much specific information as possible to allow for an effective investigation. The Whistleblower Report Form is available on the University website for anonymous submission directly to the URO.~~

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~~2. Under routine circumstances, reports by employees of suspected improper activities should be made to the employee's immediate supervisor or to the appropriate administrator within the employee's department or division. In instances where there exists a potential conflict of interest or to ensure confidentiality, an individual may report suspected activity to a University administrator who has responsibility for, or oversight of, the unit in which the suspected activity occurred or to the URO. The URO's contact information is available on the University's Risk Management webpage and at the bottom of the Whistleblower Report Form.~~

~~When a report involves the activities of a senior officer or the URO, the report should be made directly to the President of the University. The President shall inform the Audit Committee Chair of any reports involving senior officers or the URO. All reports involving alleged improper activities by the President shall be reported to the Audit Committee Chair and the Chair of the Board of Trustees.~~

~~It is important that all faculty and staff, particularly those in a supervisory role, recognize that any complaint or allegation, formal or informal, may constitute a report of improper activity.~~

~~3. Administrators and supervisors who receive reports of alleged improper activity should report that information to their supervisor, appropriate administrative official or the URO as soon as practicable. In circumstances where the alleged improper activity is a minor violation of a rule or regulation it may be appropriate for the supervisor to investigate the alleged activity. When a supervisor is uncertain how the report should be investigated, the supervisor is encouraged to seek guidance and direction from supervisors, the URO and University administrators. When in doubt, supervisors receiving reports should err on the side of reporting to the URO or supervisor. Administrators and supervisors shall report to the URO any alleged improper activities which involve possible criminal acts, the misuse of University resources, or a significant threat to the health and safety of the University community.~~

~~4. Individuals are required to report alleged improper activities to the appropriate University official as described in the preceding sections 1, 2 and 3 prior to disclosing the matter to a public body, unless the individual is reasonably certain the activity is known to a supervisor and is an emergency, or the individual reasonably fears physical harm will result from disclosing the activity to a University official, or the disclosure is for the purpose of providing evidence of a crime. Such notice to the supervisor or appropriate University official must be made in writing prior to notification of a public body. In the event an individual does not comply with this section 4, the individual shall not be protected by this policy.~~

~~5. Several University departments, public safety and human resources for example, have responsibility for conducting investigations of improper activities. Based on the~~

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~~nature of the alleged improper activity, other departments may become involved in, or responsible for, an investigation. The URO shall consult with university departments as deemed appropriate and/or seek consultation with the Vice President for Administration and Finance to determine a department's role in the investigation. Reports involving the President shall be investigated by the Board of Trustees. All University employees are required to cooperate fully with any investigation into improper activities. The URO shall assure that appropriate University officials have been apprised of the allegations and the progress of the investigation. At the conclusion of the investigation the URO or the investigating officer may recommend corrective action and shall ensure that, where required, notification is provided to appropriate governmental bodies. All reports and final outcomes are submitted to the Audit Committee Chair and the Vice President for Administration & Finance and kept on file with the URO.~~

- ~~6. If the employee assigned as the URO is unavailable to perform this function for an extended period of time (e.g., family or medical leave, leave of absence, vacancy), the Title IX Coordinator will automatically fulfill this function unless otherwise determined by the Vice President of Administration and Finance and the Chair of the Audit Committee. The campus community will be notified, and the risk management website will be updated within 2 business days if the URO is unavailable and the Title IX Coordinator will temporarily fulfill this function.~~

## **PROTECTION FROM RETALIATION/ADVERSE PERSONNEL ACTION**

- ~~1. Westfield State University is committed to protecting individuals from retaliation for having disclosed alleged improper activities. No retaliatory action may be taken against an individual who, consistent with this policy, reports improper activities or participates in an investigation of suspected improper activities. Further, no adverse personnel action may be taken with respect to any employee who objects to, or refuses to participate in any activity, policy or practice which the employee reasonably believes is in violation of a law, or a regulation promulgated pursuant to law, or which the employee reasonably believes poses a risk to public health, safety, or the environment.~~
- ~~2. Whenever an individual believes that retaliatory action has been taken against the individual for one of the reasons stated in Section 1 above, the individual shall file a complaint with the URO. The complaint shall be filed in writing within 10 days of the date the alleged retaliation occurred. The URO shall meet with the individual within 10 days of receipt of the complaint, conduct such investigation as the URO deems appropriate, and whenever possible, render a decision in writing within 10 days of the meeting. The decision shall set forth a finding whether retaliation took place, and, if so, what remedy shall be undertaken. Any action or decision taken or made shall be reported to the Chair of the Audit Committee.~~

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~~3. Nothing in this policy shall be deemed to limit the rights, privileges or remedies of any individual under any federal or state law or regulation, or of any employee under any collective bargaining agreement.~~

## **REVIEW**

~~This policy shall be reviewed, at a minimum, every three years by the Audit Committee Chair in conjunction with the Vice President of Administration and Finance.~~

## UNIVERSITY ANTI-BULLYING POLICY

### PURPOSE

To inform the University community about bullying to promote civility, and to take immediate corrective action when appropriate.

### DEFINITION

Bullying is the repeated use by one or more individuals of a written, verbal, visual, or electronic expression or a physical act or gesture or any combination thereof, directed at a victim and (i) causes physical or emotional harm to the victim or damage to the victim's property; or (ii) places the victim in reasonable fear of harm to themselves or of damage to their property; or (iii) infringes on the rights of the victim at the University.

A single act normally will not constitute bullying, but an especially severe and egregious act may meet the standard. For the purposes of this section, bullying shall include cyber-bullying.

Mobbing is the repeated and targeted negative and bullying behavior between or among employees at the workplace that (i) causes physical or emotional harm to the victim or damage to the victim's property; or (ii) places the victim in reasonable fear of harm to themselves or of damage to their property; or (iii) infringes on the rights of the victim at the University.

### POLICY

Westfield State University prohibits bullying and mobbing conduct. The University wishes to promote a friendly, welcoming, and healthy environment in conjunction with the University's Mission Statement. Every individual is entitled to be treated with respect and to be free from bullying. Members of the University community are expected to behave in a manner which demonstrates proper regard for the rights and welfare of others.

Staff and students are strongly encouraged to report incidents to the appropriate University official. The Anti-Bullying Policy applies to the entire University community, including full-time and part-time administration, faculty, staff, students, contractors, consultants, vendors, and campus visitors. It includes conduct in the workplace and conduct in connection with work-related travel and/or at University-sponsored events.

#### Education/Prevention

The Office of Human Resources will circulate this University Anti-Bullying Policy every fall to all employees and students along with the annual distribution of the following: Equal Opportunity, Nondiscrimination, and Title IX Plan, and the Whistleblower Policy.



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Additionally, the Anti-Bullying Policy will be included in all electronic and paper versions of the University's Policies. Staff will facilitate workshops during the academic year for students and employees to educate them around the topic of bullying.

## Disciplinary Action

Violations of this Policy are subject to disciplinary action in accordance with University policy, collective bargaining agreements, and the Student Handbook.

## **PROCEDURES FOR REPORTING**

The Student Handbook, collective bargaining agreements, and University procedures shall provide for reporting of bullying.

## **REVIEW**

This document will be reviewed annually by the Director of Human Resources. Should related legislation become law, this policy will be reviewed immediately and revised in accordance with federal and state laws.

## UNIVERSITY ANTI-BULLYING POLICY, MOBBING, AND HARASSMENT

### PURPOSE

To ~~inform~~ educate the ~~u~~University community about bullying, to promote civility, and to take immediate corrective action when appropriate.

### DEFINITION

~~Bullying is the repeated use by one or more individuals of a written, verbal, visual, or electronic expression or a physical act or gesture or any combination thereof, directed at a victim and that : (i) causes physical or emotional harm to the victim or damage to the victim's property; or (ii) places the victim in reasonable fear of harm to themselves or of damage to their property; or (iii) infringes on the rights of the victim at the University.~~

~~consists of abusive conduct relative to acts, omissions, or both, that a reasonable person would find hostile, based on the severity, nature, and frequency of the conduct and without regard to the method of delivery, such as verbal, written or electronic. Abusive conduct may include, but is not limited to: repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets; verbal or physical conduct of a threatening, intimidating, or humiliating nature; the sabotage or undermining of an individual's work performance; or attempts to exploit an individual's known psychological or physical vulnerability.~~

A single act normally will not constitute ~~bullying~~ abusive conduct, but an especially severe and egregious act may meet the standard. For the purposes of this section, bullying shall include cyber-bullying.

Mobbing is the repeated and targeted negative and bullying behavior between or among employees at the workplace that (i) causes physical or emotional harm to the victim or damage to the victim's property; (ii) places the victim in reasonable fear of harm to themselves or of damage to their property; (iii) infringes on the rights of the victim at the University.

### POLICY

~~Westfield State University accepts and endorses state Senate bill #699 "An Act Addressing Workplace Bullying, Mobbing, and Harassment, Without Regard to Protected Class Status" as proposed, and, further, accepts and endorses any and all amendments made to this bill, as well as the bill in its final form that is signed into law by the governor of the Commonwealth of Massachusetts.~~

~~In keeping with the Senate bill #699, Westfield State University prohibits~~ bullying and mobbing ~~conduct which may be interpreted as bullying or harassment as described in this policy.~~ The ~~u~~University wishes to promote a friendly, welcoming, and healthy environment in conjunction with the ~~u~~University's Mission Statement. Every individual is entitled to be treated with respect and to be free from bullying ~~and harassment.~~ All

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~~m~~Members of the university community are expected to behave in a manner which demonstrates proper regard for the rights and welfare of others.

Staff ~~are required~~ and students are strongly encouraged to ~~provide support to individuals who are bullied or harassed and to~~ report incidents to the appropriate ~~u~~University official.

~~This~~ anti-bullying policy applies to the entire university community, including full time and part time administration, faculty, staff, students, contractors, consultants, and vendors, and campus visitors. It includes conduct in the workplace and conduct in connection with work- related travel and/or at ~~u~~University-sponsored events. ~~It also expands harassment beyond the protected classes to include the entire university community.~~

## Education/Prevention

~~The Office of Human Resources will circulate this University Anti-Bullying Policy This policy will be circulated~~ each fall to all employees and students ~~through the Diversity/Affirmative Action Office~~ along with the annual distribution of the following: Equal Opportunity, Nondiscrimination, and Title IX Plan, Affirmative and the Whistleblower Policy~~Action/Equal Opportunity/Diversity Plan, Drug Free Schools and Communities Information Policy, Rape/Sexual Assault Policy.~~ Additionally, the Anti-Bullying Policy will be included in all electronic and paper versions of the ~~u~~University's ~~Policycies Manual~~. Staff will facilitate workshops during the academic year for students and employees to educate around the topic of bullying.

## Disciplinary Action

Violations of this ~~p~~Policy are subject to disciplinary action in accordance with ~~u~~University policy, collective bargaining, and the Student Handbook.

## **PROCEDURES FOR REPORTING**

~~Normal channels of reporting alleged bullying will be used in accordance with the The Student Handbook, collective bargaining agreements, and uUniversity procedures shall provide for reporting of bullying. Investigations of complaints of bullying will be done expeditiously and with the highest level of confidentiality.~~

### Reporting Violations by Students

~~Complaints of bullying should be reported immediately to the Public Safety or Residential Life staff (24 hour operations). Complaints may also be reported to the Dean of Students or Student Conduct Office.~~

~~Complaints will be investigated and forwarded to the Student Conduct Office for review in a timely manner. Alleged student conduct violations stemming from complaints will be processed in accordance with the student conduct procedures outlines in the Student Handbook.~~

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## ~~Reporting Violations by Employees, Contractors, Vendors~~

- ~~• Complaints of bullying should be reported to the Director, Human Resources.~~
- ~~• The Director of Human Resources will determine at what level the complaint will be investigated and what/if any corrective action should be administered. For example, an instance where an employee accuses a supervisor of bullying, the complaint may be referred to the area vice president.~~

~~Questions regarding reporting alleged violations of this policy may be directed to the Director of Human Resources.~~

## REVIEW

This document will be reviewed annually by ~~the Dean, Affirmative Action/Diversity and~~ the Director of Human Resources. Should related legislation become law, this policy will be reviewed immediately and revised in accordance with federal and state laws.



## **Board of Trustees**

June 11, 2025

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### **MOTION**

The Audit Committee recommends approval to the full Board:

To approve revisions to the Anti-Bullying, Mobbing, and Harassment Policy (1340), now titled University Anti-Bullying Policy, as presented.

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# Westfield State University

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Audit Committee Meeting  
June 11, 2025

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# Audit Staff

- Ryan Sheehan, CPA, Engagement Partner
- Kate Jun, CPA, Audit Manager
- Steven Cohen, CPA, Quality Control Partner
- Lauren Carnes, CPA, Tax Partner

# Audit Responsibilities

## ■ Our Responsibilities Include:

- ❑ Forming and expressing an opinion on the fairness of the financial statements
- ❑ Communicating significant matters related to the audit engagement
- ❑ Forming and expressing an opinion on the supplementary information
- ❑ Reporting under Government Auditing Standards
- ❑ Reporting on compliance and internal control over compliance related to major federal programs

*(Note: a complete list of responsibilities is included within the engagement letter)*



# Audit Responsibilities

- Those Charged with Governance Responsibilities Include:
  - ❑ Overseeing the financial reporting process
  - ❑ Overseeing the strategic direction of the University
  - ❑ Appointing the auditors and overseeing our work
  - ❑ Informing us of all known or suspected fraud involving the University
  - ❑ Resolving disagreements between management and the audit team

# Audit Responsibilities

## ■ Management's Responsibilities Include:

- ❑ Making all management decisions
- ❑ Preparing and presenting financial statements in conformity with U.S. GAAP
- ❑ Allowing us access to all financial records
- ❑ Selecting and applying appropriate accounting policies
- ❑ Safeguarding of all assets
- ❑ Adjusting financial statements to correct material misstatements
- ❑ Complying with laws and regulations, contracts, agreements, and grants
- ❑ Providing us with a written representation letter
- ❑ Tracking the status of audit findings and recommendations, if applicable

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# Deliverables

- Audited Financial Statements
- Single Audit Report
- Management Letter – if deemed necessary
- MA State Aid Attestation (MOSFA) – 3-year cycle

# Key Dates

- April 24, 2025 Engagement Letter Signed
- June/July 2025 Preliminary Audit Work – Planning/Testing
- August 2025 Audit Fieldwork
- October 2025 Draft Financial Statements

We expect the state to extend the deadline for financial statement submission from 10/15 to 10/31 again for this year. We do not intend to change the normal timing from previous years for the audit completion and financial statement delivery

Discussion of Draft Financial Statements with the Audit Committee

Review Management letter (if necessary)

Finalize Financial Statements

- By calendar year end 2025 Finalize Single Audit and MOSFA Report

# Audit Approach

## Planning

- Internal control compliance testing – documentation and systems walkthroughs
  - Cash disbursements / expenses
  - Cash receipts / student & grant / donation revenues
  - Payroll
  - Student Financial Aid & other major Single Audit programs, as applicable
- Preliminary analytics and development of expectations
- Discussions with management to document any new or updated policies or procedures, and significant transactions
- Discussions with audit committee members as to any additional procedures/concerns and potential areas of additional testing

# Audit Approach-Continued

## Year End Field Work – Key Areas Expected to Include:

- Existence and valuation of receivables and reserves
- Student loans and related reserves
- Testing of significant capital expenditures, projects
- Calculation of Lease and Subscription Service assets and liabilities
- Valuation of Pension and OPEB related liabilities
- Compliance and control testing related to federal funds (SFA & other major programs if necessary)
- Evaluation of the completeness and accuracy of presentation of the financial statements and footnote disclosures.

# Audit Risks

- As part of our audit planning, we have identified the following as significant risks of material misstatement:
  - ❑ Management override of controls
  - ❑ Improper revenue recognition
  - ❑ Management's ability to make significant accounting estimates and the assumptions included in those estimates .
  
- ❑ Should we determine that there are additional risks during the course of our audit procedures, we will communicate those risks with the Board

# Single Audit

- **Office of Management and Budget (OMB) Uniform Guidance** is the Federal law that governs the spending of Federal funds for governmental units
- OMB requires an audit if an organization spends more than \$750,000 of Federal funds per year- next fiscal year this raises to \$1 million, won't have a significant impact to the University.
- The goal of the audit is to provide reasonable assurance to the Federal government that Federal funds are being spent as intended
- There was 1 finding from the prior year (FY24) relating to reporting to the National Student Loan Data System that will test in FY25 to ensure corrective action has been taken.



# Fraud and Regulatory Matters

## Our Approach:

- ❑ We will interview key personnel regarding knowledge of fraud
- ❑ Consideration of incentives, pressures, opportunities, and attitudes/tone at the top
- ❑ Follow up on matters, as necessary

## Inquiries to Audit Committee:

- ❑ Is the committee aware of any fraud, suspected fraud or allegations?
- ❑ Does the committee have any concerns about specific exposures to fraud or accounts that may be susceptible to fraud?
- ❑ Has management discussed internal control to prevent, detect and deter material fraud with the committee?
- ❑ Any communications from regulators (IRS, DOL, etc)?
- ❑ Are there any other risks/areas of concern?

# Relationship and Independence

- ❑ We are engaged to audit and prepare tax filings for the Foundation
- ❑ No consulting services outside of routine advice relative to accounting and tax matters
- ❑ We will provide the non-attest services listed below to be overseen and approved by University management. These services do not impair our independence:
  - Assistance with the preparation of the University's financial statements and schedule of federal awards
  - Assistance with the maintenance and calculation of GASB 87, Leases, and GASB 96, Subscription-based Information Technology Arrangements
  - Assistance with the preparation of the data collection form
- ❑ Withum is independent from the University
  - Student Trustee, Dan Currier, will be starting at Withum in November. His employment is not expected to overlap with his Board position ending.

# New GASB Pronouncements & Updates

- Two new GASB accounting pronouncements to be adopted on the FY25 financial statements:
  - GASB Statement 101 – Compensated absences
  - GASB Statement 102 – Certain Risk Disclosures

These pronouncements are not expected to have a significant impact on the financial statements.

# Peer Review Report



## Report on the Firm's System of Quality Control

January 4, 2023

To the Shareholders of WithumSmith+Brown, PC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. WithumSmith+Brown, PC has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP

[cbh.com](http://cbh.com)

# Questions/Concerns

- Other questions, concerns, or specific issues to be reviewed as part of the audit engagement:
  - ❑ Are there any areas of concern or other areas that you would like us to investigate further?
  - ❑ Other?

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EMERSON COLLEGE, RHODE ISLAND SCHOOL OF DESIGN, SUFFOLK UNIVERSITY

# **Building Access and Security Review Presentation**

## **Report timeline:**

The Internal Audit is 85% completed, and the known findings will be presented as part of this slideshow

The final report will be presented at the Fall Audit Committee meeting

## **Scope Overview:**

The objective of the audit is to analyze and to assess the effectiveness of controls over building access and security processes. Special emphasis was placed on the following controls/processes:

- **Policies and Procedures**
- **Building access software**
- **Beginning/end of semester procedures**
- **Security Camera Placement**
- **Assigning cards/keys**
- **Deleting cards/keys**
- **Monitoring of card/key usage**
- **Card/key replacement**
- **Physical security of inventory**
- **After hours procedures:**
  - **Access Monitoring**
  - **Reconciliation of Systems**
  - **Visitor access**
  - **Internal department coordination**



## **Engagement Audit Procedures:**

### **Conduct interviews:**

- Facilities
- Locksmiths
- Residence Life
- Campus Card Office
- Academic Affairs
- Human Resources
- Campus Police
- Space Management
- Conferences and Events

### **Compare control environment to:**

- Documented policies and procedures
- Best practices

### **Observed key processes**

## Observations

## **Observation 1: Physical Keys - System**

- System used to track keys is antiquated
  - Shared user access among three different employees using a single login
  - No audit trail
  - There is no existing process/report to reconcile access control systems with actual key holders. As a result, the accuracy and completeness of system data are questionable.
  - The system has experienced issues where sequential changes by different users result in update delays and conflicting records.
  - Not integrated with any other system on campus. Typically, key systems are integrated with the housing system at minimum.

## **Observation 2: Physical Keys – Residence Life**

- Keys are not secure
  - Keys are kept in an unlocked office in bins or scattered on desks
  - Residence Life has lockboxes for keys, but at the time of our walkthrough they did not use them due to a pending relocation
  - There are significant concerns regarding the management and oversight of physical keys and temporary ID cards for students; there are no consistent reconciliations of cards/keys, missing cards go unreported until an audit of the area is performed

## **Observation 3:**

### **Physical Keys – Administrative Office Keys**

- Some keys are capable of opening multiple offices within suites, while other offices require separate keys held only by Directors, resulting in inconsistent access control across campus.
- Administrative staff, including assistants, often have access to spare keys
- Departments often relocate to different office spaces without following internal process

## **Observation 4:**

### **Physical Keys – Lost Keys**

- The administrative side responds to lost keys differently than the student side by simply replacing the individual key without taking further steps to ensure the security of the affected area.
- The student side replaces the lock mechanism. This inconsistent approach could result in a significant number of untracked and potentially unsecured keys/locks, creating substantial security risks.

## **Next Steps:**

Full audit report with management responses to be presented at the Fall Audit Committee meeting

Full report will include addendum of best practice recommendations

Follow up process (Audit Committee Tracker)

**Questions?**



**Enterprise Risk Management Final Report**  
**June 2025**

*Summary of Progress on Top Institutional Risks*

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**1. Cybersecurity**

Identified Sub-Risks:

- **Access Management:** Risk of unauthorized access due to weak credential controls and insufficient monitoring.
- **Patch Management:** Risk of system vulnerabilities from delayed or inconsistent software updates.
- **Perimeter Defense:** Risk of external attacks due to outdated firewalls, intrusion detection gaps, and network exposure.

Assessment:

Cybersecurity poses a high-likelihood, high-impact risk with potential for data breaches, operational disruption, and compliance violations.

Progress:

- Developed detailed risk assessments for each sub-risk.
  - Identified current gaps and mitigation needs (e.g., MFA implementation, patch auditing).
  - Risk Leads are finalizing mitigation strategies and identifying KPIs.
  - Alignment with IT leadership and coordination with vendor support in progress.
- 

**2. Deferred Maintenance**

Focus Areas:

- **Civil Infrastructure:** Roads, sidewalks, water/sewer lines, steam, and electrical systems.
- **Critical Building Systems:** HVAC, electrical, fire safety, plumbing in academic and residential buildings.
- **Renovation & Decarbonization Projects:** Long-term sustainability, energy efficiency, and modernization goals.

Assessment:

Aging infrastructure and underinvestment present long-term risks to operations, safety, and capital planning.

Progress:

- **Civil Infrastructure:** Plans to invest \$2.4 million over the next three years to replace critical water mains and improve roads and sidewalks, while lobbying DCAMM for additional support on steam and water infrastructure.
  - **Critical Building Systems:** Over \$4 million in upgrades planned across the next three years to modernize mechanical systems, reduce the maintenance backlog, and minimize operational disruptions.
  - **Renovation & Decarbonization Projects:** Finalizing a campus master plan that will guide renovation and decarbonization priorities for the next 10 years.
  - **KPI development includes:** reduction in reactive maintenance costs, deferred maintenance backlog reduction, and improved energy efficiency benchmarks.
- 

### 3. Enrollment & Retention

Focus Areas:

- Undergraduate Enrollment
- Graduate Enrollment
- Retention Rates









Assessment:




Changing demographics, competition, and evolving student expectations are contributing to enrollment and retention challenges, posing a significant risk to institutional revenue, mission sustainability, and long-term planning.

Progress:

- Organizational restructuring in Enrollment Management, Marketing, Student Affairs, and Academic Affairs to align existing resources with new student success investments.
- Strategic Enrollment Committee (SEC) formed in May 2025, tasked with developing and assessing a 5-year strategic plan.
- SEC subcommittees established for undergraduate admissions, DGCE admissions, and retention. A draft plan is expected by August 2025.
- New financial aid strategy implemented to optimize institutional aid and support enrollment growth. Following a 26% increase in new student enrollment in Fall 2024, the strategy will continue for Fall 2025.
- KPI development underway across each focus area to support data-driven monitoring and performance evaluation.

**Westfield State University**  
**Enterprise Risk Management 2024-2025**

Risk	Risk Lead	Focus Areas	KPI	Status	Progress
Cyber Security	Alan Blair Chief Information Officer and Chief Information Security Officer, Information and Instructional Technology	Access Management	<b>Number of Inactive Accounts</b> The number of inactive/disabled accounts outside of policy requirements	30% Complete (Reviews)  25% Complete (Internal Reporting Mechanisms for Inactive Accounts) 	Continued periodical review of systems and their access in accordance with policy, procedure and regulatory compliance.
		Patch Management	<b>Average Time to Remediation</b> Tracks the time taken from the discovery of a vulnerability to the deployment of its patch	33% Complete 	Continuous process as new vulnerabilities arise daily. We have established an offsite location and installed the hardware in order to move our backups to an offsite location.
		Perimeter Defense	<b>Intrusion Prevention</b> Correctly blocking malicious traffic based on a comparison of packet/session contents against signatures/filters/protocol decoders without false positives.	25% Complete 	Replacing all the key hardware for the perimeter defense in FY26. At that time, we will conduct our own internal and external penetration test and run a vulnerability scan to ensure security and compliance.
Deferred Maintenance	Tom Therrien Interim Associate Vice President, Facilities and Capital Planning	Civil Infrastructure	Reduce reactive maintenance cost	15% Complete 	Completed Critical infrastructure studies for Campus water main and campus electrical infrastructure. Campus Steam study in progress of being updated by 6/30. Plans to invest \$2.4 million over the next three years on critical water main replacement and improvements to roads and sidewalks while lobbying DCAMM for funding to support with additional water main and steam infrastructure needs.
		Critical Building Systems	Decrease backload of deferred maintenance while minimizing disruptions to operations	20% Complete 	Progressively updating equipment and controls annually with over \$4 million in upgrades planned over the next 3 years.
		Renovation and Decarbonization Projects	Improve energy efficiency and reduce use of fossil fuels	5% Complete 	In final stages of campus master plan that will set campus priorities for the next 10 years.
Enrollment and Retention	Kevin Hearn Vice President, Enrollment Management and Student Affairs  Bill Salka Provost and Vice President, Academic Affairs	Undergraduate Admission	TBD	In-Progress 	New financial aid strategy implemented to optimize institutional aid and support enrollment growth.
		Graduate and Continuing Education	TBD	In-Progress 	Strategic Enrollment Committee (SEC) formed in May 2025, tasked with developing and assessing a 5-year strategic plan.
		Retention	TBD	In-Progress 	Success/Retention program is underway utilizing \$1.5M state grant. Key hires have been made and program development is underway.

Status	Description
 Completed	Risk has been assessed, mitigation strategies have been implemented, and measurable KPIs are established. The risk is actively managed and monitored.
 In-Progress	Risk has been identified and assessed. Mitigation planning and/or implementation is underway. Some KPIs may be developed, with full strategy not yet finalized.
 Incomplete	Risk assessment is pending or incomplete. Mitigation strategy and KPIs have not been fully developed or initiated.