

THE UNIVERSITY OF NEW MEXICO
Board of Regents' Audit and Compliance Committee Quarterly Meeting
October 21, 2025 – Meeting Minutes

Regent Committee Members Present: Jack Fortner, Christina Campos, Paul Blanchard (Quorum)

Other Attendees: Garnett Stokes, Terry Babbitt, Teresa Costantinidis, Francie Cordova, Adrienne Helms, Angela Vigil, Daniel Jones, Scot Sauder, Susan Rhymmer, Beck Rivera, Jason Galloway, Chris Arndt, Jared Udall, Roberta Lavin, Damion Terrell, John Bunnell (KPMG), Josh Lewis (Baker Tilly), Paul Garcia (CRI), Emily Morelli, Victor Griego, Chien-chih Yeh, Gonzalo Olivas, Jeremiah Sanchez, Amy O'Donnell. Note: This was a meeting with multiple committees at the same location going and out. It is not possible to know who else from the UNM community attended this particular meeting.

Paul Blanchard called the meeting to order at 8:32. Regent Fortner confirmed there was a quorum.

By unanimous consent, the meeting went into Executive Session at 8:33 AM per the agenda.

By unanimous consent, the meeting returned to Open Session at 9:03 AM.

ACTION ITEMS:

- The Committee approved the agenda.
- The Committee approved the minutes of the meeting of August 19, 2025.
- Certification that only those matters described in agenda item IV were discussed in Executive Session.
- The Committee unanimously approved the following audit reports:

FY 25 External Financial Audit Report
Education Abroad Programs, Report 2024-04
UNM Internal Audit Department Annual Report

INFORMATION ITEMS:

- Victor Griego, Internal Audit Director, provided his quarterly report. For operational staffing, the department is currently advertising for two auditor positions. One senior auditor resigned last month. Mr. Griego announced that Jeremiah Sanchez started as a student intern, transitioned to a professional intern, and last week became an Internal Auditor.

Mr. Griego communicated the audit plan status for FY 26. Seven of the 11 audits on the FY 25 and 2026 audit plan have either been completed or are in field work. Internal Audit (IA) completed the audit of the Education Abroad Programs, which was presented in executive session. The Department is in fieldwork procedures for the audit of Athletics Administration and also the annual audit of the President's travel and entertainment expenses. The Department has initiated planning procedures for a contracts and grants audit, which is about to get underway with field work, and an IT disaster recovery audit. The Athletics and President's audits will be presented at the February Audit and Compliance Committee meeting.

The Department ran the latest report for complaint status for FY 26 on October 9th. There are 66 cases assigned to Internal Audit. IA completed planning and fieldwork procedures for 28; there are 27 that are open right now and 11 to assign out for review.

Mr. Griego stated the Committee just had the exit meeting that was presented by KPMG, Baker Tilly, and CRI. This was the third and final year of the external financial audit contract. The Controller's Office has indicated that they are going to contact the Office of the State Auditor to be able to go out for a Request for Proposal as early as November 1st. Once they get that approval, then they can issue the RFP for the next contract for the external financial statement audit.

During the last meeting, Mr. Griego also gave an update on the Department's external quality assessment, which is an audit of Internal Audit's files. Every five years it is required for the Department to get an external peer review to review the Department's files and ensure compliance with internal auditing standards. This year, it will be focused on global internal auditing standards, which all internal audit shops are required to follow starting January 2025.

Mr. Griego provided a brief update on the external audits that are being conducted for federal awards. There are currently four audit reviews in process in planning procedures. These audits are in the early stages, so there is not a lot to report on those audits. He stated he will give a status update on those during the next meeting.

- Francie Cordova, Chief Compliance Officer, informed the Committee that Adrienne Helms, Clery Coordinator would report on the fire and safety statistics which just got published recently, a little early. CEEO published the annual Security and Fire Safety Report for Main Campus here in Albuquerque, as well as the annual Security Report for the Health Sciences' Rio Rancho Campus. Each of these reports contains annual crime statistics for the previous three calendar years. The Main Campus report, because it contains a fire safety report as well, also has fire statistics for the same amount of time. Each contains policies and procedures relevant to safety and security for each respective campus for the current academic year. UNM has four branch campuses, but in the Clery world, there are eight going on nine campuses, believe it or not. This year, they published eight annual security reports in addition to the Main Campus fire safety report.

The reason for this is because any noncontiguous location that has an organized program of study, as well as a site coordinator, constitutes a separate campus under Clery. So, there has been a lot of work behind the scenes going on to really clarify each of the campuses. That is reflected very well in the number of publications this year. They have put a lot of work into making the Clery liaison program more robust. They developed a Clery compliance liaison hub in Teams. It is this huge clearinghouse of resources for the folks that are overseeing Clery compliance at each of the separate locations as well as here on campus. It has everything from state statutes to federal guidance, materials, and whatnot. But it is comprehensive, and really pushing UNM forward in terms of compliance.

Ms. Helms discussed the article that came out in the Santa Fe New Mexican encapsulating the statistics statewide. It is no surprise that UNM's numbers are higher than any other municipality or campus in New Mexico. As a reminder, the crime statistics are based on reports, whether or not they can be substantiated. They are not limited to incidents involving students and employees. These incidents can involve anyone so long as the offense meets the definition of a Clery Act offense, and occurs within what is called a Clery Act geography.

Clery Act statistics are counted in the year they are reported, and some incidents account for multiple statistics. One most common example is a domestic violence report that involves an aggravated assault as well. So, you have two statistics for one incident. These stats are not affected by whether the campus is open, what time of year it is, whether an arrest was made, etc. They are purely based on reports, and they also include attempts as well. If there is an attempted arson and it is not completed, that ends up in UNM's statistics. And of course, with reports coming in outside of the campus security authority network from external law enforcement, UNM is required to make a good faith effort to collect those request statistics and reports. However, they are not required to respond. There was a fair response rate this year, actually, not from APD, but from other jurisdictions throughout the US. And just as a point of clarification, there has been a little confusion over geography here around Albuquerque. Main Campus statistics really encompass central, north, and south campuses. This does include the hospital, mental health, the law school, the stadium, and all our residential facilities. Rio Rancho is a separate campus. Again, it is not a branch, but a satellite campus of Health Sciences.

Ms. Helms broke the crime statistics down into crimes against people, crimes against property, and crimes against society. After COVID, there was a rise, but it still did not match pre-pandemic statistics. And crime has gone down again since then. It is difficult to pinpoint the reasons for the decline. The hate crimes have been pretty consistent with national trends.

UNM's Clery Geography is divided into three categories: On Campus (OC – a subset of that is OCSH, On-Campus Student Housing); Non-Campus (NC); and Public Property (PP). Non-Campus can be venues where UNM hosts offsite courses where there is an agreement in place to use a space like a bowling alley or an athletics facility for practice, the convention center for graduation ceremonies, etc. That includes venues that students stay at for trips. Publicly owned properties are properties adjacent to or that run through campus. The ownership of any of our roads is public and then it switches to UNM owned, and then it goes back to public property. The on-campus student policy is duplicative because it is included also in the housing category.

For the Health Sciences Rio Rancho reports, Ms. Helms stated it is just useful to break these down because the numbers are so low there on campus, and they have developed such a strong relationship with Rio Rancho Police that they have been able to really home in on the incidents that are occurring mostly there at the medical center. It is no surprise there are some domestic violence incident reports that often are aligned with aggravated assaults on healthcare workers or family members and drug arrests. Nothing shocking there. There was only one vehicle stolen in Rio Rancho.

It is important to note the sharp decline in motor vehicle theft reports, despite the fact that eScooters, eBikes, and vehicles like that are included in what is considered a motor vehicle. If you consider the increase in folks purchasing those items with the decline in overall motor vehicle theft reports, it is pretty significant. Some of that has to do with the statute that was passed in 2020, making it a third-degree felony to operate a chop shop. That certainly helped jurisdiction throughout the state, and it is definitely going down here on campus as well.

In September, in observance of National Campus Safety Awareness Month, UNM had Campus Safety Week. There was an enormous turnout. President Stokes spoke to a huge crowd at the Campus Safety Walk this year in the SUB. People were line dancing to a DJ. It was crazy. A lot of students participated, particularly athletes. There were other events on North Campus, in addition to Main and South. UNMPD hosted a barbecue. There was VIN etching again with APD on South Campus. Overall, it was a huge success.

Ms. Helms relayed information about Compliance Week November 2-9. This year will include a block party, and she hopes to see everyone there.

- Chien-chih Yeh, Audit Manager, provided the status of audit recommendation follow up reports for this reporting cycle. There are two reports: implemented and pending. A total of nine recommendations were implemented for this reporting cycle. Two OMI recommendations, five Non-Standard Payment recommendations, and two ASM Foundation recommendations were implemented. For pending recommendations, most of those are not due yet. There is one for non-standard payments that has one last piece being completed by the auditee, but the Department has to review and verify the reconciliation process before it can be considered implemented and reported back to the Committee, as such, next time.

Two recent audit reports had recommendations. The first is for University-wide international travel. There are two recommendations that are not yet due. The other is Community Health Workers Initiatives whose recommendations are not yet loaded on to the Pending Recommendations report. These are not due, but are in progress.

- The meeting adjourned at 9:25 AM.

Approved:



Jodi A. Forner
Audit and Compliance Committee Chair