

**BOARD FINANCE COMMITTEE
SAN JACINTO COMMUNITY COLLEGE DISTRICT
February 20, 2024**

Members Present: Dan Mims, Erica Davis Rouse, Marie Flickinger, and Larry Wilson

Members Absent: None

Other Trustees Present: None

Others Present: Brenda Hellyer, Teri Zamora, Carin Hutchins, Linda Torres, Mandi Reiland, and Shawna Pina

- I. The meeting was called to order at 5:00 p.m. by Dan Mims, Chair, Finance Committee.
- II. Roll Call of the Committee Members
 - Dan Mims, present
 - Erica Davis Rouse, present
 - Larry Wilson, present
 - Marie Flickinger (Ex-officio member), present
- III. Approval of Minutes from the March 10, 2023, Finance Committee Meeting
 - D. Mims presented the minutes from the March 10, 2023, Finance Committee meeting.
 - A motion was made by L. Wilson and seconded by E. Davis Rouse to accept the minutes as presented.
 - B. Hellyer noted that although the last meeting minutes are from March 10, 2023, finance items had not been neglected. Rather, items such as cash reserves, budget, audits, and internal audits were presented and reviewed at past Board Workshops.
- IV. Review and Discussion of Internal Audit Reports:
 - L. Torres, Executive Director of Internal Audit, updated the Committee regarding the status of progress on the annual audit plan, management’s progress on completion of corrective action plans, and the completion of three new audit reports.
 - L. Torres updated the Committee on Dual Credit HB 8 Compliance and let them know it was postponed until FY 25. Work groups are currently in place to determine how the new funding opportunities can be maximized so an internal audit right now would not be beneficial.
 - L. Torres updated the Committee on the Cash Count Transition as they transitioned from Internal Audit back to the leadership of the Campus Business Offices (CBO) and Cafes in September of 2023, which need to be reported back to L. Torres.
 - D. Mims stated he would encourage the CBO & Cafes to get a schedule together.
 - T. Zamora and C. Hutchins assured D. Mims they would get timelines together with

a schedule for regular reports back to Internal Audit. Counts that have been conducted will be submitted, as well as regular periodic reporting in the future. L. Torres stated that beginning this fiscal year, newly completed internal audit reports have been distributed via email to the Finance Committee members, rather than waiting for review at periodic meetings. The intent was to give the members more time for review. She then asked if she should go through each report individually with the Committee, as has been done in prior years.

- D. Mims stated that committee members had reviewed the reports, and that L. Torres would only need to comment on areas of concern that she felt needed to be emphasized.
- L. Torres responded that she had no particular areas of concern with these three audits.

V. The meeting adjourned at 5:22 p.m.

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