



**MEETING MINUTES OF THE BOARD OF REGENTS
LEE COLLEGE DISTRICT
AUDIT & INVESTMENT COMMITTEE
February 16, 2026**

The Board of Regents Audit and Investment Committee of the Lee College District met on February 16, 2026, at the President’s Conference Room, Rundell Hall, Room 200-G. Judy Jirrels, Committee Chair, called the meeting to order at 4:30 p.m.

PRESENT: Judy Jirrels, Committee Chair; Mark Himsel; Gina Guillory (virtual, arrived at 4:46 pm)
Jacob Atkin, Chief Financial Officer and Executive Vice President, Finance and Administration; Leslie Gallagher, Chief of Staff and Vice President, Strategic Initiatives and External Affairs (left at 5:07 pm); Greg Goings, Internal Auditor; Shana Whittington, Coordinator of Strategic Initiatives and Administrative Services

ABSENT: Dr. Lynda Villanueva, President

REPORT FROM INTERNAL AUDITOR

Mr. Goings presented a mid-February internal audit update and reviewed four reports with the committee.

Empirical Education Center – Professional Development Travel

Mr. Goings reviewed the audit of professional development travel processes administered through the Empirical Education Center (EEC). Travel requests are currently processed through a Microsoft Forms-based system.

Mr. Goings reported two issues that were identified. He noted steps that already have been taken, and others that are planned, as a result of the findings. Committee members discussed how implementation of a new Enterprise Resource Planning (ERP) system is expected to streamline travel processes and reduce the need for some internal systems currently in place.

Empirical Education Center – Convocation, Professional Development, and Administration and Staff Training

Mr. Goings also reviewed the audit of EEC-administered professional development training for administrative and staff employees. The review examined how employees apply for and participate in training opportunities. Testing of a sample of training records found that the process is functioning as intended. No findings were identified.

Discussion followed regarding employee participation in training opportunities, how attendance is recorded, and the types of professional development available to faculty, administrators, and staff.

International Education Travel

Mr. Goings presented a process review of the college's international education travel program. The program is supported by a student fee that can offset the cost of educational travel opportunities.

The committee discussed the recent decision to suspend the program temporarily. Mr. Atkin explained that the program was paused in order to improve organization, oversight, and alignment between travel experiences and academic learning outcomes. He noted the review did not identify fraud, waste, or abuse. However, the process lacks sufficient structure and clear procedures for planning trips, allocating resources, and documenting educational outcomes.

Mr. Atkin indicated the program will be redesigned with stronger oversight and clearer educational objectives before being reinstated.

Main Campus Risk Assessment

Mr. Goings presented an overview of the main campus risk assessment, which evaluates potential risks related to campus facilities, infrastructure, and environmental conditions.

The assessment identified several areas of potential vulnerability, including risks associated with severe weather events such as hurricanes and flooding, as well as certain infrastructure elements that could represent single points of failure. In addition, it was noted that facilities staff are evaluating fire detection and suppression systems, and are prioritizing improvements, based on building use and long-term facilities planning.

Mr. Goings concluded by noting that the risk assessment is intended to help identify areas for improvement and to inform future facilities planning and infrastructure investments.

MATTERS OF CONCERN FOR FUTURE AGENDAS

None.

Adjournment

Committee Chair Jirrels declared the meeting adjourned at 5:12 pm.

Chairman, Board of Regents

Secretary, Board of Regents