

University of South Carolina
BOARD OF TRUSTEES

Audit, Compliance and Risk Committee

9:10 a.m. Friday, October 23, 2026

In-Person Floyd Boardroom, Pastides Alumni Center
and By Microsoft Teams

Open Session

- I. Call to Order
- II. External Audit (Kibler intro, Bushong and Bowman)
 - A. Financial Statement Audit, FY 2025-26
 - B. DMSB Professional MBA Program Compliance Report, FY 2025-26
 - C. Open Projects
 - 1. Uniform Guidance Audit, FY 2025-26
 - 2. NCAA Agreed Upon Procedures Engagements
- III. Internal Audit
 - A. Calendar Year 2026 Audit Plan Status Update
 - B. Audit Reports
 - 1. Compliance with Board Resolution on Anti-Discrimination Advisory Review Report – Board Charters and Bylaws
 - 2. Dining Services Contract
 - 3. IT Data Security and Privacy – Carolina Card Audit Report
 - 4. IT Data Security and Privacy – Floyd School of Medicine Audit Report
 - 5. IT Security and Privacy – McCausland College of Arts and Sciences Audit Report
 - 6. Tracking Report
- IV. Audit & Advisory Services Investigative Responsibilities – Education Session
- V. Policy Reviews
 - A. BTRU 1.20, *Dishonest Acts and Fraud*
 - B. BTRU 1.22, *Reporting Violations of State and Federal Laws or Regulations*
 - C. UNIV 1.53, *University Investigative Responsibilities*

VI. Risk and Compliance Reports

- Report of other external audits and reviews

VII. Audit, Compliance and Risk Committee

- Committee Matrix Review

VIII. Other Matters

IX. Adjournment