

Board of Trustees of Northeastern Illinois University
Audit Committee Meeting Minutes
September 11, 2025

A meeting of the Audit Committee of the Board of Trustees of Northeastern Illinois University was convened on Thursday September 11, 2025 in the Student Union Golden Eagles Room located at 5500 N. St. Louis Avenue, Chicago, IL 60625. Trustee Anna Meresidis, Chair of the Committee, called the meeting to order at 9:14 a.m.

Roll was called and the following Trustee Committee members were present: Carlos Garcia and Anna Meresidis

Also present: Katrina Bell-Jordan, President; Chrystal Temples, Director of Internal Audits; Karl Voigt, Assistant Secretary to the Board; vice presidents; students; faculty; staff; and University community members both in person and viewing via video

Motion to Allow Remote Participation by Trustees

Trustee Garcia, seconded by Trustee Meresidis, moved to permit remote participation by Trustee Jorge Leon pursuant to Section 7(a)(ii) of the IL Open Meetings Act and Section 2. A. (2) of the Board's Bylaws.

Discussion: Trustee Leon contacted the Assistant Secretary in advance of the meeting to request to participate remotely

Roll was called and the vote was as follows:

Garcia: Yes Meresidis: Yes

The motion carried.

Opportunity for Public Comment in Accordance with P. A. 91-0715

Trustee Meresidis announced the opportunity for public comment. There were no registrations to speak.

Chair's and President's Announcements

Trustee Meresidis encouraged the community to participate in public comment, especially on September 11th, the anniversary of a national attack and the day after the assassination of an American political figure. The importance of open discussion of ideas and differing viewpoints for growth, learning, and strengthening cannot be overstated. Despite the fact that there are no speakers this morning, Trustee Meresidis urged everyone to show up, speak up, listen to others' voices, and engage in open dialogue.

ITEMS FOR CONSIDERATION AND POSSIBLE FUTURE ACTION

Committee Recommendation Regarding the Internal Auditing Charter

Trustee Leon, seconded by Trustee Garcia, moved to recommend approval to accept and file the Internal Audit Charter as presented.

Discussion: the audit charter is required under section 6.2 of the Global Internal Audit Standards. It defines the mission, authority, and independence of the Internal Audit Department at NEIU, and is presented to the Audit Committee annually for their consideration. Trustees remarked that they reviewed it and found it both thoughtful and appropriate, and expressed their appreciation to Chrystal.

Roll was called and the vote was as follows:

Garcia: Yes Leon: Yes Meresidis: Yes

The motion carried.

Committee Recommendation Regarding 2026-27 Internal Auditing Plan

Trustee Garcia, seconded by Trustee Leon, moved to recommend approval to accept and file the 2026-2027 Internal Auditing Plan as presented.

Discussion: the two-year audit plan, required by Illinois law and Global Internal Audit Standards, has been reduced in scope to ensure realistic completion of auditing within the allotted timeframe. While the plan is challenging, the Internal Audit department will utilize available resources and, when necessary, seek approval from the VP of Finance and Administration and the President to bring in outside firms to meet reporting responsibilities.

Roll was called and the vote was as follows:

Garcia: Yes Leon: Yes Meresidis: Yes

The motion carried.

Committee Recommendation Regarding the Statement of Auditor Independence

Trustee Leon, seconded by Trustee Garcia, moved to recommend approval to accept and file the Statement of Auditor Independence as presented.

Discussion: the annual Statement of Auditor Independence reaffirms the auditor's objectivity and commitment to notify the committee of any impairments. The Legislative Audit Committee (LAC) hearing in June was acknowledged, and President Bell-Jordan remarked on the comment by the Chair of the LAC, who extended appreciation to Chrystal, the audit team at Plante Moran, and University leadership for their efforts.

Roll was called and the vote was as follows:

Garcia: Yes Leon: Yes Meresidis: Yes

The motion carried.

Motion to Convene in Closed Session

At 9:25 a.m. Trustee Garcia, seconded by Trustee Leon, moved to convene in Closed Session pursuant to Section 2(c)29 of the Illinois Open Meetings Act.

Discussion: there was no discussion. Roll was called and the vote was as follows:

Garcia: Yes Leon: Yes Meresidis: Yes

The motion carried.

Motion to Reconvene in Open Session

At 9:39 a.m. Trustee Garcia, seconded by Trustee Leon, moved to reconvene in Open Session. The motion carried by unanimous acclamation.

Motion to Adjourn

At 9:43 a.m., Trustee Garcia, seconded by Trustee Leon, moved to adjourn. The meeting was adjourned by unanimous acclamation.

Respectfully submitted,

Anna Meresidis, Chair of the Committee
Karl Voigt, Assistant Secretary to the Board
Approved December 11, 2025