



Audit Committee Meeting Minutes

November 19, 2025, at 9:00 a.m.
Prisma Health Center for Health & Life Sciences, Room 201

Members Present

Paul Batson
Tom Britt, Chair
Hunter Howard
Ray Lattimore

Members Absent

Staff Present

George Abraham
Julie Eddy
Artie Hammond
Dr. Larry Miller, President
Lauren Simer
Sandra Smith

Guests Present

Call to Order

Chair Tom Britt called the Audit Committee meeting to order at 9:05 a.m. and welcomed committee members and staff. He confirmed that the press had been notified in accordance with the Freedom of Information Act and noted that the meeting agenda was publicly posted on the Greenville Technical College website. A quorum was present.

Approval of Minutes

A motion to approve the November 20, 2024, minutes was made by Mr. Ray Lattimore and seconded by Mr. Tom Britt. The motion was unanimously approved.

A motion to approve the September 17, 2025, minutes was made by Mr. Lattimore and seconded by Mr. Britt. The motion was unanimously approved.

Internal Audit Update

Dr. Miller introduced Ms. Julie Eddy, Chief of Staff, to share some organizational changes that happened since the last meeting. Ms. Eddy discussed strengthening our governance, risk management, and control processes. The discussion included:

- ✓ Ensuring compliance with the Institute of Internal Auditors (IIA) Global Standards
- ✓ Internal Audit team moving out of Finance, and into the Chief of Staff's office
- ✓ Hiring a General Counsel
- ✓ Ms. Eddy is serving as Chief Ethics and Compliance Officer until a General Counsel is hired
- ✓ Mr. Artie Hammond is serving as Deputy Ethics and Compliance Officer, reporting to Ms. Eddy
- ✓ Ms. Sandi Smith is a Staff Internal Auditor, reporting to Mr. Hammond
- ✓ Mr. Hammond has a dotted line of authority to the Audit Committee and President Miller
- ✓ General Counsel will have a dotted line to President Miller

Ms. Eddy suggested a working retreat with the audit committee in the spring to further discuss the IIA Global Standards and to establish direction for the college that is both appropriate and effective. Chair Britt and the committee agreed to this idea.

Mr. Hammond updated the committee on the internal audit activities conducted by his team since the committee's last meeting on May 21, 2025.

Ms. Eddy will review the number of required and special audits requested each year to determine if there is a need for additional auditors or software to help maintain compliance.

Audit Risk Assessment Update:

Mr. Hammond reported that the Risk Assessment for the 2026 Audit Plan is in progress. He asked for input from the committee as the plan is being developed. A questionnaire was sent to over 30 auditable areas across five divisions of GTC. This serves as the basis for the college's Audit Risk Assessment, along with input from emerging risks reported by the Association of College and University Auditors (ACUA), United Educators, the President's Office, and Audit Committee members.

2026 Office of Information Technology (OIT) Disaster Recovery Plan

Chair Britt introduced Mr. George Abraham to present the OIT Disaster Recovery Plan. Mr. Abraham introduced the plan and explained that its purpose is to provide procedures and instructions for dealing with emergency situations that could catastrophically disrupt the GTC network and infrastructure. OIT Employees are divided into three areas: infrastructure, applications, and security. OIT also outsources to a third-party operations center based in Columbia, who monitor our entire system.

A discussion was held about on-site and/or cloud-based backups, as well as the time it would take to restore operations following an incident. Dr. Miller asked George to return to the Audit Committee with additional recommendations and plans regarding recovery plans on January 21.

Chair Britt requested a motion to present the 2026 OIT Disaster Recovery Plan to the full Board for approval. Mr. Batson made the motion, and Mr. Lattimore seconded it. With no further discussion, the motion carried.

Cybersecurity Update

Mr. Abraham presented updates on the state of GTC cybersecurity. These directives are based on the Federal Trade Commission safeguards checklist. The update also included incidents for 2025, such as phishing, synthetic students, and transcript fraud.

Old and New Business

With no other business to discuss, Chair Britt adjourned the meeting at 10:09 a.m.