



**MEETING MINUTES OF THE BOARD OF REGENTS
LEE COLLEGE DISTRICT
AUDIT & INVESTMENT COMMITTEE
May 21, 2026**

The Board of Regents Audit and Investment Committee of the Lee College District met on May 21, 2026, at the President’s Conference Room, Rundell Hall, Room 200-G. Judy Jirrels, Committee Chair, called the meeting to order at 3:30 p.m.

PRESENT: Judy Jirrels, Committee Chair; Gina Guillory (virtual)
Jacob Atkin, Interim President; Leslie Gallagher, Chief of Staff and Vice President, Strategic Initiatives and External Affairs; Greg Goings, Internal Auditor; David Mohlman, Coordinator of Board Relations

ABSENT: Mark Himsel

REPORT FROM INTERNAL AUDITOR

Mr. Goings presented drafts of four reports to the committee.

PAC Operations

The Performing Arts Center is a 749-seat venue for college events, community events, professional shows, and rentals, with separate fee schedules for profit and non-profit organizations, Mr. Goings said. Among various known issues he cited that put the PAC at a competitive disadvantage are the following: its size (too small in some ways; too large in others), distance from Houston, Green Room shortcomings, audience restroom shortcomings, lack of alcohol sales, and more. What is unclear is the extent to which each of these issues directly hinders success of the PAC.

During ensuing discussion, topics included ineffective marketing of PAC events, plans to develop and expand program offerings at the PAC despite facility shortcomings, value of financial investment in the PAC facility and amenities while expecting little or no financial return, and the extent to which alcohol sales should be a priority. Regent Guillory noted the City of Baytown studied alcohol sales for city events and facilities and made changes that are deemed beneficial. Mr. Atkin said sale of alcohol ultimately is a strategy and cultural decision for the Board of Regents. Ms. Gallagher said she would consult college legal counsel. Regents Jirrels and Guillory indicated this is not an immediate priority.

Workday Project Governance Framework

Regarding the college’s migration to Workday ERP, Mr. Goings reported the scope of work adequately documents the project, and that both the standing meeting structure and status reporting are reasonable. Also, he discussed the effective working relationship between college and PTG Consultants personnel.

Content Management & Records Retention

Mr. Goings reported data management and records retention takes place at the administrative support level of each department; the college has no employee with data management oversight responsibility for the entire college as required by the State of Texas for agencies with 150 or more employees. The

college's compliance with its own records retention guidelines is on a manual basis; available IT capabilities are not implemented, he reported.

During Q&A, Mr. Atkin said the college will budget to employ a full-time person who will have the oversight responsibility required by the State. Discussion included current practices involving storage and disposal of documents with Harris County Department of Education, and opportunities to apply State of Texas guidelines in connection with implementation of the Workday ERP system. The report indicates five risk issues – four are elevated, the fifth is moderate.

Business Impact Analysis Summary

This report presents anticipated impact on business operations for a scenario when electrical power is on, but access is unavailable to college-hosted network resources, i.e., PeopleSoft, servers, wire or wireless connections. Network outage durations that were considered range from as little as one day to more than 14 days. The report includes both newly discovered and previously known continuity gaps. Department leaders and vice presidents believe the ERP and related systems must be operational by Day 4 to avoid noticeable service degradation, Mr. Goings reported. Mr. Atkin noted time of year of the network outage (e.g., middle of semester versus peak registration time) also is a significant factor.

The report identifies key systems that do not work without the network. The report also notes that negative impacts are primarily non-financial. The report identifies functions that should continue nearly normally, and other functions that stop or are hindered. Also, Mr. Goings presented anticipated financial and non-financial impacts of outages as brief as one day to more than 14 days.

WORKS IN PROGRESS, TBD, OTHER

A new Cybersecurity Compliance Analyst is scheduled to begin work – a number of “simple gaps” exist that will be discussed with this new employee, Mr. Goings said.

Consideration of a data center colocation offsite will be affected by implementation of Workday ERP.

Review of Contract Management, Policy Management, and Shipping/Receiving/Surplus are TBD.

Mr. Goings reported he will not be continuing employment with the college. Options are being considered for him to remain on the job until a replacement is identified and begins work.

MATTERS OF CONCERN FOR FUTURE AGENDAS

None.

Adjournment

Committee Chair Jirrels declared the meeting adjourned at 4:50 p.m.

Chairman, Board of Regents

Secretary, Board of Regents