

University of South Carolina
BOARD OF TRUSTEES

Audit, Compliance and Risk Committee

9:00 a.m., Friday, August 21, 2026
In-Person Floyd Boardroom, Pastides Alumni Center
and by Microsoft Teams

Open Session

I. Call to Order

Executive Session

Return to Open Session

II. Internal Audit

A. Audit Reports

1. HR/Payroll Business Cycle Audit Report
2. IT Data Security and Privacy – USC Beaufort Audit Report
3. Pcard Monitoring Program – 2025-26 Fiscal Year
4. Research Effort Reporting
5. Tracking Report

B. Status of 2026 Audit Plan

III. Risk and Compliance Reports

- A. Report on external audits and reviews
- B. Enterprise Risk Management

IV. Audit, Compliance and Risk Committee

A. Committee Self-Assessment

B. Committee Matrix Review

V. Other Matters

VI. Adjournment