Minutes

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

Open Session

The Compliance, Audit, and Risk Committee of the Board of Visitors of Virginia Polytechnic Institute and State University met in open session on Monday, November 17, 2025, in room 2110 of the Virginia Tech Academic Building One, 3625 Potomac Ave, Alexandria, Virginia 22305. Committee Chair Ryan McCarthy called the meeting to order at 9:50 a.m.

Committee Members Present: Ryan McCarthy (Chair), Rosa Atkins, Ed Baine, Starlette Johnson, Jim Miller, Margaret Ann Smith

Other Board Members Present: John Rocovich (Rector), Sandy Davis (Vice Rector), Nancy Dye, Robby Moser, J. Pearson, Jeanne Stosser

Board Representatives Present: Katie Drinkwater (Graduate and Professional), Thomas Feely (Undergraduate), Amber Hagan (Staff), Justin Lemkul (Faculty), Marlena Lester (AP Faculty)

Virginia Tech Personnel: Simon Allen, Lauren Augustine, Janice Austin, Mac Babb, Callan Bartel, Cassidy Blackmore, Cyril Clarke, Meaghan Davidson, André Denham, Corey Earles, Abbey Rowe Erwin, Ron Fricker, Rachel Gabriele, Martha Glass, Suzanne Griffin, Rebecca Halsey, Kay Heidbreder, Dawn Hess, Tim Hodge, Elizabeth Hooper, Travis Jessee, Anne Keeler, Frances Keene, Sharon Kurek, Rob Mann, Andrew Marinik, Nancy Meacham, Justin Noble, Kelly Oaks, Amy Orders, Kim O'Rourke, Mark Owczarski, Sharon Pitt, Lauren Pollard, Menah Pratt, David Raymond, Paul Richter, Julie Ross, Timothy Sands, Amy Sebring, Brennan Shepard, Amanda Skaggs, Ken Smith, Michael Staples, Michael Stowe, Ester Talamazzi, John Tarter, Don Taylor, Dwyn Taylor, Monecia Taylor, Jon Clark Teglas, Nick Tolar, Rob Viers, Peggy Vilardo, Tom Wamsley, Melinda West, Lisa Wilkes, Chris Wise, Chris Yianilos

Other Attendees: Megan Richard, Austen Wade

1. **Welcome and Opening Remarks:** Ryan McCarthy, Chair of the Compliance, Audit, and Risk Committee, welcomed committee members, guests, and invited participants.

2. **Consent Agenda:** The following items listed on the Consent Agenda were presented for approval by the committee.

   a. **Minutes from the August 19, 2025 Meeting:** The Committee reviewed and approved the minutes of the previous meeting.

   b. **Update of Responses to Open Internal Audit Comments:** The Committee reviewed the university's update of responses to all previously issued internal audit reports. This report was provided to update the Compliance, Audit, and Risk Committee on the status of outstanding recommendations from compliance reviews and audit reports, as part of the Committee's responsibility to review management's responses to significant potential issues, internal audit's recommendations, and the projected timetable to correct the identified issues in the internal control system. As units progress toward completion of an action plan, the Office of Audit, Risk, and Compliance (OARC) performs a follow-up visit within two weeks after the target implementation date. OARC is responsible for conducting independent follow up testing to verify mitigation of the risks identified in the recommendation and formally close the recommendation.

   As of June 30, 2025, the university had six open recommendations. Seven audit comments were issued during the first quarter of the fiscal year. As of September 30, 2025, the university had addressed six comments, leaving seven open recommendations in progress.

   c. **Audit Plan Status Report:** The Committee reviewed the Audit Plan Status Report as a part of their responsibility for oversight of the internal audit program. As of the November meeting, Internal Audit completed 10 percent of its audit plan, with 37 percent underway, in accordance with the fiscal year 2025-26 annual audit plan.

   d. **Internal Audit Reports:** The following internal audit reports were issued by OARC since the August 19, 2025 meeting. Where applicable, management developed action plans to effectively address the issues in the report with a reasonable implementation timeframe. As noted above, OARC conducts follow-up on management's implementation of agreed upon improvements for previously issued audit recommendations. The Committee accepted the reports.

i. IT Security Operations Center: The audit, conducted by the outsourced IT audit provider, did not provide a rating; however, the engagement's overall results were highly favorable. Observations were noted regarding inventory and monitoring of data feeds and the need to better document security operation center roles and responsibilities. Low priority observations of a less significant nature were noted regarding periodic reassessment of the vendor and clarifications on the vendor's role in incident response.

ii. School of Plant and Environmental Sciences: The audit received a rating of improvements are recommended. Observations were noted regarding research expenditures at or after the expiration of the grant and issues related to lab safety training and chemical registration. Low priority observations of a less significant nature were noted regarding service center billings, departmental access control, and funds handling.

iii. Annual Update on Construction Audit Program: Contract compliance-focused engagements are conducted on Construction Manager-at-Risk projects in three phases (pre-construction, construction in progress, contract close out). The overarching goal of these outsourced reviews is to ensure billings and payments are in accordance with contract documents, eliminate duplicate costs, assess the appropriateness of change orders, and identify opportunities for cost avoidance. Since the November 2024 Compliance, Audit, and Risk Committee report, the following engagements have been completed: Academic Building One, Hitt Hall, Mitchell Hall, Student Wellness Improvements, and Undergraduate Science Laboratory Building.

e. **Review Approval of Charters:** The Committee reviewed the Compliance, Audit, and Risk Committee Charter and the Charter for the Office of Audit, Risk, and Compliance in accordance with professional standards. After conducting a review, OARC recommends no modifications to the charters.

The committee voted unanimously to approve all Consent Agenda items.

3. **Auditor of Public Accounts Financial Statement Audit and Management Letter:** The Committee received a report from Ms. Megan Richard, Audit Director for the Auditor of Public Accounts, on the results of the university's financial statement audit and management letter for the fiscal year ended June 30, 2025,

which resulted in an "unmodified" opinion with two management points related to information technology.

4. **Board Directed Review: DEI Compliance:** The Compliance, Audit, and Risk Committee reviewed the results of the independent assurance review conducted by Internal Audit on the university's compliance with the Board's "Resolution of [Virginia Tech] Regarding the Presidential Executive Order on Diversity, Equity, and Inclusion. (Resolution)". Specifically, the board requested the engagement to include two components:

    1. Review the institution's actions and activities undertaken related to comply with applicable law and guidance at the federal level and the Resolution.

    2. Assess the financial impacts of the salary and operating resources associated with the management actions.

    The report reviewed the institution's actions that occurred to ensure compliance with the board's directive and compiled the financial impacts associated with these efforts.

5. **Future Agenda Items and Closing Remarks:** The Compliance, Audit, and Risk Committee discussed potential topics for future meeting agendas and requested a discussion on admission practices from Dr. Juan Espinoza at its next meeting.

Closed Session

Next, the Compliance, Audit, and Risk Committee met in closed session. Committee Chair Ryan McCarthy called the meeting to order at 11:12 a.m.

Committee Members Present: Ryan McCarthy (Chair), Rosa Atkins, Ed Baine, Starlette Johnson, Jim Miller, Margaret Ann Smith

Other Board Members Present: John Rocovich (Rector), Sandy Davis, Nancy Dye, Ted Hanson, Robby Moser, J. Pearson, Jeanne Stosser

Virginia Tech Personnel: Simon Allen, Cyril Clarke, Corey Earles, Ron Fricker, Rebecca Halsey, Kay Heidbreder, Dawn Hess, Travis Jessee, Frances Keene, Sharon Kurek, Justin Noble, Kelly Oaks, Kim O'Rourke, Sharon Pitt, David Raymond, Julie Ross, Timothy Sands, Amy Sebring, Amanda Skaggs, Dwyn Taylor, Lisa Wilkes

1. **Motion to Begin Closed Session:** Committee member Ed Baine moved to begin closed session.

2. **Consent Agenda:** The Committee accepted the items listed on the Consent Agenda.

    a. **IT Security Update:** Virginia Tech's IT security program, guided by the NIST Cybersecurity Framework, made key improvements this year in governance, asset identification, protection measures, incident detection and response, and recovery planning. Notable actions include strategy development, enhanced training, improved vendor security, expanded monitoring, and evaluation of resiliency solutions. GLBA compliance requires that an annual IT security report be provided to the board—this full report is available in the board materials.

3. **Update on Fraud, Waste, and Abuse Cases:** The Committee received an update on outstanding fraud, waste, and abuse cases.

4. **Discussion on Legal Compliance Risk:** The Committee discussed potential legal and compliance issues related to a concern.

5. **Board Directed Review: DEI Compliance:** The Committee received information related to legal compliance concerns within the DEI Compliance review and discussion of personnel impacts.

6. **Discussion with the Vice President for Audit, Risk, and Compliance and Chief Risk Officer:** The Vice President discussed employee performance and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will involve discussion of the performance of specific individuals.

7. **Motion to End Closed Session:** Committee member Rosa Atkins moved to end closed session.

There being no further business, the meeting adjourned at 11:45 a.m.

Closed Session Agenda

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

	Agenda Item	**Reporting Responsibility**
1.	Motion to Begin Closed Session	Committee Member
2.	Consent Agenda a. IT Security Update	Ryan McCarthy
3.	Update on Fraud, Waste, and Abuse Cases	Sharon Kurek
4.	Discussion on Legal Compliance Risk	Justin Noble Kay Heidbreder
# 5.	Board Directed Review: DEI Compliance	Sharon Kurek Justin Noble Nancy Dye Jim Miller
6.	Discussion with the Vice President for Audit, Risk, and Compliance and Chief Risk Officer	Sharon Kurek
7.	Motion to End Closed Session	Committee Member

 # Discusses Enterprise Risk Management topic(s).

Open Session Agenda

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

<u>Agenda Item</u>	**Reporting Responsibility**
1. Welcome and Opening Remarks	Ryan McCarthy
2. Consent Agenda	Ryan McCarthy

     a. Minutes from the August 19, 2025 Meeting

     b. Update of Responses to Open Internal Audit Comments

     c. Audit Plan Status Report

     d. Internal Audit Reports

          i. IT Cyber Security Operations Center

          ii. School of Plant and Environmental Sciences

          iii. Annual Update on the Construction Audit Program

     e. Review and Approval of Charters

          i. Compliance, Audit, and Risk Committee Charter

          ii. Office of Audit, Risk, and Compliance Charter

3. Auditor of Public Accounts Financial Statement Audit and Management Letter	Megan Richard
# 4. Board Directed Review: DEI Compliance	Justin Noble
5. Future Agenda Items and Closing Remarks	Ryan McCarthy

**Discusses Enterprise Risk Management topic(s).**

Welcome and Opening Remarks

Ryan McCarthy, Committee Chair

Compliance, Audit, and Risk Committee

Consent Agenda

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

The Committee will consider for approval and acceptance the items listed on the Consent Agenda.

a. Minutes from the August 19, 2025 Meeting

b. Update of Responses to Open Internal Audit Comments

c. Audit Plan Status Report

d. Internal Audit Reports

    i. IT Cyber Security Operations Center

    ii. School of Plant and Environmental Sciences

    iii. Annual Update on the Construction Audit Program

e. Review and Approval of Charters

    i. Compliance, Audit, and Risk Committee Charter

    ii. Office of Audit, Risk, and Compliance Charter

Minutes

COMPLIANCE, AUDIT, AND RISK COMMITTEE
The Inn at Virginia Tech, Latham A/B

August 19, 2025

<u>**Open Session**</u>

Committee Members Present: Ryan McCarthy (Chair), Starlette Johnson, Jim Miller, Margaret Ann Smith

Other Board Members Present: John Rocovich (Rector), Sandy Davis, Nancy Dye, Ted Hanson, Bill Holtzman, Robby Moser, J. Pearson, Jeanne Stosser, Justin Lemkul, Marlena Lester, Amber Hagan, Katie Drinkwater, Thomas Feely

Virginia Tech Personnel: Simon Allen, Janice Austin, Mac Babb, Laura Belmonte, Myra Blanco, Jasmine Boyd, Eric Brooks, Cyril Clarke, Al Cooper, Erica Cooper, Ali Cross, Meaghan Davidson, Debbie Day, Corey Earles, Abbey Rowe Erwin, Juan Espinoza, Ron Fricker, Mike Friedlander, Martha Glass, Suzanne Griffin, Rebecca Halsey, Luke Hayes, Chelsea Haines, Kay Heidbreder, Frances Keene, Chris Kiel, Alex Kinnaman, Sharon Kurek, Andrew Marinik, Hud McClanahan, Nancy Meacham, Justin Noble, Shane-Justin Nuuhiwa, Kelly Oaks, Amy Orders, Kim O'Rourke, Mark Owczarski, Lauren Pollard, Paul Richter, Julie Ross, Timothy Sands, Amy Sebring, Brennan Shepard, Jaida Smith, Michael Staples, Michael Stowe, John Talerico, John Tarter, Don Taylor, Dwyn Taylor, Monecia Taylor, Nick Tolar, Tom Wamsley, Melinda West, Lisa Wilkes, Tiffany Willis, Chris Wise, Andy Woodall

Other Attendees: Ian Friend

1. **Welcome and Introductions:** The chair of the Compliance, Audit, and Risk Committee opened with welcoming remarks and introductions at 10:48am.

2. **Consent Agenda:** The Committee approved and accepted the items listed on the Consent Agenda.

    a. **Minutes from the June 2, 2025 Meeting:** The Committee reviewed and approved the minutes of the previous meeting.

b. **Update of Responses to Open Internal Audit Comments:** The Committee reviewed the university's update of responses to all previously issued internal audit reports. This report was provided to update the Compliance, Audit, and Risk Committee on the status of outstanding recommendations from compliance reviews and audit reports, as part of the Committee's responsibility to review management's responses to significant potential issues, internal audit's recommendations, and the projected timetable to correct the identified issues in the internal control system. As units progress toward completion of an action plan, the Office of Audit, Risk, and Compliance (OARC) performs a follow-up visit within two weeks after the target implementation date. OARC is responsible for conducting independent follow up testing to verify mitigation of the risks identified in the recommendation and formally close the recommendation.

As of March 31, 2025, the university had ten open recommendations. One audit comment was issued during the fourth quarter of the fiscal year. As of June 30, 2025, the university had addressed five comments, leaving six open recommendations in progress.

c. **Audit Plan Status Report:** The Committee reviewed the Audit Plan Status Report as a part of their responsibility for oversight of the internal audit program. As of the August meeting, OARC completed 80 percent of its audit plan, with 100 percent underway, in accordance with the fiscal year 2024-25 annual audit plan.

d. **Internal Audit Reports:** The following internal audit report was issued by OARC since the June 2, 2025 meeting. Where applicable, management developed action plans to effectively address the issues in the report with a reasonable implementation timeframe. As noted above, OARC conducts follow-up on management's implementation of agreed upon improvements for previously issued audit recommendations.

   i. Athletics Ticket Office: The audit received a rating of improvements are recommended. An observation was noted regarding complimentary tickets. Low priority observations of a less significant nature were noted regarding payment card industry (PCI) training and faculty and staff ticket taxation.

e. **Status Update on the Audit of the University's Financial Statements:** This report provided the current status of the external audit of the university's financial statements for fiscal year 2024-25, as part of the

Committee's oversight of the Auditor of Public Accounts' (APA) audit process. This status update report represents a written midpoint update for the Committee in between two presentations by the APA: the initial discussion of the scope of the audit at the June meeting and the presentation of the audit's results at the November meeting.

3. **Compliance, Audit, and Risk (CAR) Committee Overview:** The Committee received a comprehensive overview on the charge and fiduciary responsibilities of the CAR Committee, presented by Sharon Kurek, Vice President for Audit, Risk, and Compliance & Chief Risk Officer. This briefing emphasized the Committee's responsibilities for overseeing Virginia Tech's internal control framework, enterprise risk management (ERM) program, audit and compliance functions, and institutional ethics.

The presentation also introduced OARC, who assists the Committee and management in the effective discharge of their fiduciary responsibilities through assessing the effectiveness of the internal control environment. OARC's mission, to enhance and protect organizational value by providing strategic insight and promoting compliance across the university, is accomplished through three core functions: ERM, Internal Audit, and Institutional Compliance.

Specific action items that the Committee is responsible for include approving the charters, approving the audit plan, reviewing audit results, and supporting risk and compliance efforts. The Committee received an overview about the expectations detailed in the recently updated Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA) and adopted statewide through directives from the Office of the State Inspector General.

Discussion items on the CAR agendas play a vital role in the Committee's oversight of risk exposure and mitigation strategies. The Committee will regularly receive presentations from the Chief Risk Officer or other risk and compliance leaders on key risks to the institution, providing important context to aid in the board's fiduciary responsibilities. Occasionally, confidential discussions occur when aligned with topics protected for closed session, most commonly related to specific personnel performance or security vulnerabilities.

This overview reinforced the critical role the CAR Committee plays in ensuring sound governance, risk awareness, and ethical conduct throughout the university's operations.

4. **OARC Annual Report for Fiscal Year 2024-25:** The Committee reviewed the annual report for OARC. This report contains highlights from the past fiscal year's activities in the ERM, institutional compliance, and internal audit programs. The report outlines key assurance, advisory, compliance, and risk activities aligned with the office's strategic vision.

    The report highlights a maturing ERM function, which incorporates cross-unit risk assessments and a revised institutional risk landscape aligned with Virginia Tech's strategic priorities. Through these efforts, the university has elevated visibility into key risk domains and improved coordination across the governance structure. As part of its IIA-required reporting, the Chief Audit Executive confirmed that no unacceptable risk responses were observed or left unaddressed by senior management. In conjunction, OARC's strategic plan provides a framework for operational excellence, ethical culture, innovation, and stakeholder trust that supports the board's fiduciary and oversight responsibilities.

    During the reporting period, 80% of the approved audit plan was completed (24 of 30 engagements), including advisory projects and policy compliance reviews. Internal Audit achieved a client satisfaction rating of 89% and closed 87 management corrective actions. The audit team remained independent and objective, reporting no restrictions on scope or impairment to its function. Additionally, the internal audit function continues to operate in conformance with IIA Standards, as evidenced by the 2021–22 external quality assessment (rated "generally conforms") and the internal self-assessment discussed next on this meeting's agenda.

    The Committee accepted this report, which documenting their review of the effectiveness of the internal audit function, including staffing resources, financial budget, training, objectivity, and reporting relationships as required by the Committee's charter. Receiving the report also satisfied the IIA's Global Internal Audit Standards by addressing the required governance-level communications.

5. **Quality Assurance and Improvement Program Internal Assessment:** The Compliance, Audit, and Risk Committee reviewed the results of the periodic internal self-assessment conducted by OARC as part of its Quality Assurance and Improvement Program (QAIP), in accordance with the IIA Global Internal Audit Standards (GIAS). This internal quality assurance review (QAR) assessed Internal Audit's conformance with all 15 IIA principles and related standards using the 2024 GIAS and Quality Assessment Manual.   The assessment covered audit engagements from fiscal years 2023–24 and 2024-25 through May 1, 2025, and

included detailed evaluations of policies, procedures, documentation, and staff qualifications.

The review concluded that Internal Audit fully conforms with the GIAS, earning the highest possible rating of "Full Achievement." The assessment confirmed that Internal Audit continues to deliver risk-based, objective assurance and advisory services, supported by a competent and professional staff, effective audit planning, and strong engagement with management and the Board

In addition to confirming overall conformance, the self-assessment identified four improvement opportunities that will strengthen alignment with specific IIA standards: (1) formalizing ethics training for all auditors, (2) implementing periodic access reviews for AuditBoard and SharePoint, (3) enhancing risk assessments to include management-defined success criteria, and (4) establishing consistent documentation of CAE approvals and delegations. Action plans to address these areas have been developed with implementation targeted for October 1, 2025. These enhancements reflect OARC's ongoing commitment to continuous improvement and proactive governance, ensuring Internal Audit remains a high-performing, trusted function in support of Virginia Tech's mission. The Committee accepted this report.

6. **Internal Audit Reports:** The following internal audit report was issued by OARC since the June 2, 2025 meeting. Where applicable, management developed action plans to effectively address the issues in the report with a reasonable implementation timeframe. As noted above, OARC conducts follow-up on management's implementation of agreed upon improvements for previously issued audit recommendations. The Committee accepted the report.

    a. Recreational Sports: The audit received a rating of significant improvements are needed. Observations were noted regarding electronic storage of injury information, conformance with the Sport Club handbook, inventory processes, and segregation of duties in the Golf Course Shop. Low priority observations of a less significant nature were noted regarding training records management and sport clubs travel.

7. **Discussion of Future Topics:** The Committee discussed topics to be covered in future committee meetings.

Closed Session

Committee Members Present: Ryan McCarthy (Chair), Starlette Johnson, Jim Miller, Margaret Ann Smith

Other Board Members Present: John Rocovich (Rector), Sandy Davis, Nancy Dye, Ted Hanson, Bill Holtzman, Robby Moser, J. Pearson, Jeanne Stosser

Virginia Tech Personnel: Simon Allen, Cyril Clarke, Corey Earles, Rebecca Halsey, Kay Heidbreder, Ron Fricker, Frances Keene, Chris Kiel, Sharon Kurek, Justin Noble, Kim O'Rourke, Timothy Sands, Amy Sebring, Brennan Shepard, Dwyn Taylor

1. **Motion to Begin Closed Session:** Committee member Jim Miller moved to begin closed session at 11:34am.

2. **Consent Agenda:** The Committee approved and accepted the items listed on the Consent Agenda.

    a. Internal Audit Reports: The following confidential internal audit report was issued by the Office of Audit, Risk, and Compliance (OARC) since the June board meeting. Where applicable, management developed action plans to effectively address the issues in the report with a reasonable implementation timeframe. OARC conducts follow-up on management's implementation of agreed upon improvements for previously issued audit recommendations.

        i. College of Liberal Arts and Human Sciences Policy Compliance Review: The audit received a rating of improvements are recommended. Observations were noted regarding leave reporting, P-14 appointments, I-9 verifications, expenditures, funds handling, information technology, state vehicle management, and Family Education Rights and Privacy Act.

3. **Discussion on Legal Compliance Risk:** The Committee discussed legal and compliance risks related to a concern.

4. **Update on Fraud, Waste, and Abuse Cases:** The Committee received an update on outstanding fraud, waste, and abuse cases.

5. **Discussion with the Vice President for Audit, Risk, and Compliance and Chief Risk Officer:** The Vice President and Chief Audit Executive met with the

Committee to discuss employee performance and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will involve discussion of the performance of specific individuals.

6. **Motion to End Closed Session:** Committee member Margaret Ann Smith moved to end closed session at 12:40pm**.**

Update of Responses to Open Internal Audit Comments

COMPLIANCE, AUDIT, AND RISK COMMITTEE

September 30, 2025

As part of the internal audit process, university management participates in the opening and closing conferences and receives copies of all final audit reports. The audited units are responsible for implementing action plans by the agreed upon implementation dates, and management is responsible for ongoing oversight and monitoring of progress to ensure solutions are implemented without unnecessary delays. Management supports units as necessary when assistance is needed to complete an action plan. As units progress toward completion of an action plan, the Office of Audit, Risk, and Compliance (OARC) performs a follow-up visit within two weeks after the target implementation date. OARC is responsible for conducting independent follow up testing to verify mitigation of the risks identified in the recommendation and formally close the recommendation. As part of management's oversight and monitoring responsibility, this report is provided to update the Compliance, Audit, and Risk Committee on the status of outstanding recommendations. Management reviews and assesses recommendations with university-wide implications and shares the recommendations with responsible administrative departments for process improvements, additions or clarification of university policy, and inclusion in training programs and campus communications. Management continues to emphasize the prompt completion of action plans.

The report includes outstanding recommendations from compliance reviews and audit reports. Consistent with the report presented at the August Board meeting, the report of open recommendations includes three attachments:

- Attachment A summarizes each audit in order of final report date with extended and on-schedule open recommendations.

- Attachment B details all open medium and high priority recommendations for each audit in order of the original target completion date, and with an explanation for those having revised target dates or revised priority levels.

- Attachment C charts performance in implementing recommendations on schedule over the last seven years. The 100 percent on-schedule rate for fiscal year 2026 reflects closing six of six recommendations by the original target date.

The report presented at the August 19, 2025 meeting covered audit reports reviewed and accepted through June 30, 2025 and included six open medium and high priority recommendations. Activity for the quarter ending September 30, 2025 resulted in the following:

Open recommendations as of June 30, 2025	6
Add: medium and high priority recommendations accepted August 19, 2025	7
Subtract: recommendations addressed since June 30, 2025	6
Remaining open recommendations as of September 30, 2025	7

While this report is prepared as of the end of the quarter, management continues to receive updates from OARC regarding auditee progress on action plans. As of October 24, 2025, OARC has requested evidence to close three additional action plans due that were due on October 1. All other remaining open recommendations are progressing as expected and are on track to meet their respective target dates. Management continues to work conjointly with all units and provides assistance as needed to help with timely completion of action plans.

ATTACHMENT A

Open Recommendations by Priority Level

COMPLIANCE, AUDIT, AND RISK COMMITTEE

September 30, 2025

Report Date	Audit Name	Audit Number	Total Recommendations						
			ISSUED	COMPLETED	OPEN				
					Extended		On-schedule		Total
					High	Medium	High	Medium	Open
Feb 17, 2025	Student Immigration Services	25-1752	2	1	-	-	-	1	1
Mar 06, 2025	Vice President for Information Technology	25-1769	1	-	-	-	-	1	1
Mar 07, 2025	Electrical and Computer Engineering	25-1749	3	1	-	-	-	2	2
Jul 09, 2025	CLAHS Policy Compliance Review	25-1766	3	-	-	-	-	3	3
Totals:			**9**	**2**	**-**	**-**	**-**	**7**	**7**

Presentation Date: November 17, 2025

ATTACHMENT B

Open Audit Recommendations

COMPLIANCE, AUDIT, AND RISK COMMITTEE

September 30, 2025

Report Date	Item	Audit Number	Audit Name	Recommendation Name	Priority		Target Date		Follow Up Status	Status of Recommendations with Revised Priority / Target Dates
					Original	Revised	Original	Revised / Current		
Jul 09, 2025	1	25-1766	CLAHS Policy Compliance Review	Funds Handling	Medium		Oct 01, 2025		1	
Jul 09, 2025	2	25-1766	CLAHS Policy Compliance Review	Leave Reporting	Medium		Oct 01, 2025		1	
Jul 09, 2025	3	25-1766	CLAHS Policy Compliance Review	P-14 Appointments	Medium		Oct 01, 2025		1	
Mar 06, 2025	4	25-1769	Vice President for Information Technology	Information Technology	Medium		Oct 31, 2025		2	
Feb 17, 2025	5	25-1752	Student Immigration Services	Form I-17 Requires Updates	Medium		Nov 01, 2025		2	
Mar 07, 2025	6	25-1749	Electrical and Computer Engineering	Laboratory Safety Training	Medium		Jan 01, 2026		3	
Mar 07, 2025	7	25-1749	Electrical and Computer Engineering	Timely Service Center Billing	Medium		Jan 01, 2026		3	

Follow Up Status

1   Due to recent turnover in OARC, follow-up testing for this audit engagement did not commence timely and is still in process.

2   Management confirmed during follow up discussions with OARC that actions are occurring and the target date has been or will be met. OARC will conduct testing after the due date to confirm that the Management Action Plan is implemented in accordance with the recommendations.

3   Target date is beyond current calendar quarter. Management has follow-up discussions with the auditor to monitor progress, to assist with actions that may be needed to meet target dates, and to assess the feasibility of the target date.

For Open Detail Report: "current calendar quarter" is used to refer to the current working quarter instead of the quarter being reported on.

Presentation Date: November 17, 2025

ATTACHMENT C

**Management Performance and Trends Regarding
Office of Audit, Risk, and Compliance Recommendations**

COMPLIANCE, AUDIT, AND RISK COMMITTEE

September 30, 2025

Seven Year Trend of Recommendations Closed - On Schedule

Presentation Date: November 17, 2025
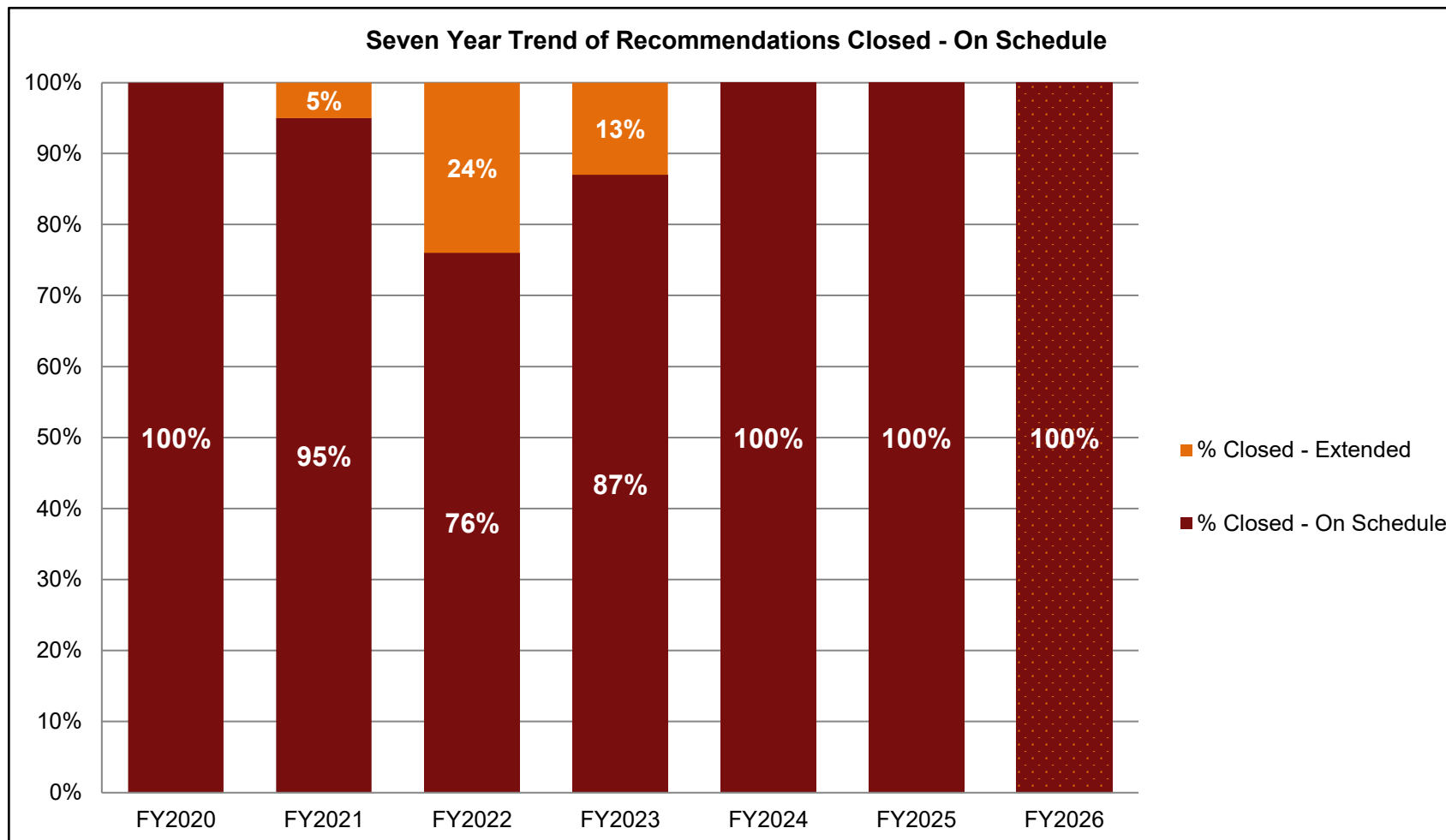
Audit Plan Status Report

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

Internal Audit performs engagements in accordance with the fiscal year 2025-26 annual audit plan, as amended, at a level consistent with the resources allocated. Since the August board meeting, four planned projects have been completed including two risk-based audits and two advisory reviews. The first advisory review was an expenditure cycle review of the university affiliate corporation, VTT LLC. The second was an advisory review of DEI Compliance, which was added at the request of the Compliance, Audit, and Risk committee during its August meeting and has since been completed.

Eleven projects are currently underway, including:
- Nine risk-based projects: Air Transportation Services, Clery Act Compliance, Data: Student Residency Status, Human Resources: Benefits, Human Resources: Leave Accounting, Immigration Services: Employees, Industrial and Systems Engineering, IT: Low-Risk Procurement Compliance, and Subrecipient Monitoring.
- Two advisory projects: Central Funds and CMMC Readiness Review.

FY 2025-26 Completion of Audit Plan

Audits	
Total # of **Audits** Planned	34
Total # of Supplemental **Audits**	1
Total # of Carry Forwards	6
Total # of Planned **Audits** Canceled or Deferred	0
Total **Audits** in Plan as Amended	41
Total **Audits** Completed	4
Audits - Percentage Complete	10%
Audits - Percentage Complete or Underway	37%
Note: Includes Policy Compliance Reviews and Advisory Services	

Internal Audit Reports

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

Background

This report provides a summary of the following reviews and their ratings, as well as the full rating system definitions. The Office of Audit, Risk, and Compliance has made a concerted effort to ensure progress on the annual audit plan.

Consent Agenda Reports	Rating
IT Cyber Security Operations Center	n/a
School of Plants and Environmental Sciences	Improvements are Recommended
Annual Update on the Construction Audit Program	n/a

Summary of Audit Ratings

The Office of Audit, Risk, and Compliance's rating system has four tiers from which to assess the controls designed by management to reduce exposures to risk in the area being audited. The auditor can use professional judgment in constructing the exact wording of the assessment in order to capture varying degrees of deficiency or significance.

Definitions of each assessment option

Effective – The audit identified opportunities for improvement in the internal control structure, but business risks are adequately controlled in most cases.

Improvements are Recommended – The audit identified occasional or isolated business risks that were not adequately or consistently controlled.

Significant or Immediate Improvements are Needed – The audit identified several control weaknesses that have caused, or are likely to cause, material errors, omissions, or irregularities to go undetected. The weaknesses are of such magnitude that senior

management should undertake immediate corrective actions to mitigate the associated business risk and possible damages to the organization.

Unreliable – The audit identified numerous significant business risks for which management has not designed or consistently applied controls prior to the audit. Persistent and pervasive control weaknesses have caused or could cause significant errors, omissions, or irregularities to go undetected. The weaknesses are of such magnitude that senior management must undertake immediate corrective actions to bring the situation under control and avoid (additional) damages to the organization.

<u>**RECOMMENDATION**</u>:

That the internal audit reports listed above be accepted by the Compliance, Audit, and Risk Committee.

November 17, 2025

Review and Approval of Charters

COMPLIANCE, AUDIT, AND RISK COMMITTEE

November 17, 2025

The Office of Audit, Risk, and Compliance (OARC) presents the Compliance, Audit, and Risk Committee Charter and the Charter for the Office of Audit, Risk, and Compliance for review and approval in accordance with professional standards. After conducting a review, OARC recommends no modifications to the charters.

RECOMMENDATION:

That the Compliance, Audit, and Risk Committee Charter and the Charter for the Office of Audit, Risk, and Compliance be approved by the Compliance, Audit, and Risk Committee.

VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY
COMPLIANCE, AUDIT, AND RISK COMMITTEE OF THE BOARD OF VISITORS

COMPLIANCE, AUDIT, AND RISK CHARTER

I.   PURPOSE

The primary purpose of the Compliance, Audit, and Risk (CAR) Committee is to assist the Board of Visitors in fulfilling its fiduciary responsibilities related to oversight of:

- The university's enterprise risk management program, as an essential part of a strong control environment, to ensure that risk appetite aligns with management's decisions and strategy;
- Adherence to this charter, including reviewing audits conducted by the Office of Audit, Risk, and Compliance and external bodies and providing guidance on auditing concerns to the full Board;
- The institutional compliance processes that monitor compliance with all federal, state, and local laws and executive orders and policies promulgated by academic and athletic accrediting bodies, regulatory agencies, funding agencies, and the State Council of Higher Education for Virginia;
- The maintenance of effective systems of internal control, including the integrity of the university's financial accounting and reporting practices; and
- The performance of the university's internal and independent audit functions.

The function of the Committee is oversight. University management is responsible for (i) preparation, presentation, and integrity of the university's financial statements, (ii) maintenance and implementation of effective policies, procedures, and controls designed to assure compliance with generally accepted accounting principles and applicable laws and regulations; and (iii) identification, assessment, monitoring, and management of significant enterprise-level risks to the university. The Office of Audit, Risk, and Compliance examines and evaluates the adequacy and effectiveness of the university's internal control systems. The university's external auditor, the state Auditor of Public Accounts, is responsible for planning and conducting the financial statement examination in accordance with generally accepted government auditing standards.

This document is intended to identify and document the Committee's oversight responsibilities in order that such sound practices will continue despite the turnover of Committee members. It also outlines the regularly scheduled review activities that will ensure that the university continues to have an independent and objective internal audit function and obtains the greatest possible benefit from its external audits.

II.   MEETINGS

By statute, the Board of Visitors must meet once a year, but traditionally holds four meetings a year, which typically includes the CAR Committee. Additional meetings may occur more frequently as circumstances warrant. The Committee Chair should discuss the agenda with the Vice President for Audit, Risk, and Compliance and Chief Risk Officer prior

to each Committee meeting to finalize the meeting agenda and review the items to be discussed.

III. RESPONSIBILITIES

In performing its oversight responsibilities, the CAR Committee shall:

A. General

1. Adopt a formal written charter that specifies the Committee's responsibilities and practices. The charter should be reviewed annually and updated as necessary.
2. Approve the charter for the Office of Audit, Risk, and Compliance. The charter should be reviewed annually and updated as necessary.
3. Maintain minutes of meetings in accordance with standard board practices.
4. Authorize audits within the Committee's scope of responsibilities.
5. Report Committee actions to the Board of Visitors with such recommendations as the Committee may deem appropriate.
6. Meet in closed session, consistent with state law, (without members of senior management present, when appropriate) with the internal or external auditors to discuss matters that the Committee believe should be discussed privately. The Vice President for Audit, Risk, and Compliance and Chief Risk Officer shall have a regularly scheduled opportunity to meet privately with the Committee at each of its committee meetings.
7. Confer with management in the appointment, reassignment, or dismissal of the Vice President for Audit, Risk, and Compliance and Chief Risk Officer and the Chief Audit Executive.

B. Enterprise Risk Management and Internal Control

1. Review the university's enterprise risk management (ERM) efforts including the program structure and the processes for assessing significant risk exposures and the steps management has taken to monitor and control such exposures, as well as the university's risk assessment and risk management policies.
2. Consider the effectiveness of the university's internal control systems, including those over information technology and financial reporting.
3. Understand the scope of internal and external audit reviews of internal control, and obtain reports on significant potential issues and recommendations.
4. Review management's written responses to significant potential issues and recommendations of the auditors, including the timetable to correct the identified weaknesses in the internal control system.
5. Advise management that they are expected to provide a timely analysis of significant reporting issues and practices.

C. External Auditors

1. Make inquiries of management and the independent auditors regarding the scope of the external audit for the current year.
2. As necessary, discuss with the external auditors their processes for identifying and responding to key internal control risks.

3. Review the coordination of internal and external audit procedures to promote an effective use of resources and ensure complete and efficient coverage of the university's risks.
4. Meet with external auditors at the completion of the financial statements audit to receive and discuss the audit report(s) and determine whether external auditors are satisfied with the disclosure and content of the financial statements, including the nature and extent of any significant changes in accounting principles.
5. Review the results and organizational response stemming from significant reviews by regulatory agencies or other external entities (non-financial statement audits).

D.   **Internal Auditors**

1. Review and approve the annual audit plan and any significant changes to the plan.
2. Review the effectiveness of the internal audit function, including staffing resources, financial budget, training, objectivity and reporting relationships.
3. Receive communication from the Chief Audit Executive about the performance of engagements relative to the approved plan and significant results from completed engagements.
4. Ensure a quality assurance and improvement program has been established and review the results annually, including internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside the university.
5. Meet privately with the Chief Audit Executive to inquire of any difficulties encountered in the course of the audits, including any restrictions on the scope of work, access to required information, or resource limitations at least annually.
6. Review and provide input to senior management on the Chief Audit Executive's performance.

E.   **Institutional Compliance, Ethics, and Business Conduct**

1. Support leadership by promoting and supporting a university-wide culture of ethical and lawful conduct.
2. Require management to periodically report on procedures that provide assurance that the university's mission, values, and codes of conduct are properly communicated to all employees.
3. Review the programs and policies of the university designed by management to assure compliance with applicable laws and regulations and monitor the results of the compliance efforts.
4. Monitor the university's conflict of interest policies and related procedures.

Virginia Polytechnic Institute and State University

Charter for the Office of Audit, Risk, and Compliance

No. 3350

Policy Effective Date:
2/9/1989

Last Revision Date:
6/2/2025

Policy Owner:
President Sands

Policy Author:
(Contact Person)
Sharon Kurek

1.0 Purpose
2.0 Policy
3.0 Procedures
4.0 Definitions
5.0 References
6.0 Approval and
Revisions

1.0 Purpose

This policy outlines the policies and procedures covering the Office of Audit, Risk, and Compliance (OARC) at Virginia Polytechnic Institute and State University and serves as a charter for the department.

2.0 Policy

It is the policy of the Compliance, Audit, and Risk (CAR) Committee of the Board of Visitors and the management of Virginia Polytechnic Institute and State University to support the maintenance of audit, risk, and compliance functions to assist in the effective discharge of their fiduciary responsibilities in assessing the effectiveness of the internal control environment.

The Office of Audit, Risk, and Compliance (OARC) performs comprehensive assurance services through independent internal audit and advisory activities, the university risk management process, and the institutional compliance program. OARC helps the university accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. OARC's mission is to enhance value through providing strategic insight, enabling informed decisions, and promoting integrity and compliance.

1. *Audit*: Provide independent, objective assurance and advisory activities designed to add value and improve university operations.
2. *Risk Management*: Provide oversight of the enterprise risk management (ERM) program by identifying, assessing, and managing risk by working with risk owners within the ERM process.
3. *Compliance*: Provide oversight of the institutional compliance program and the distributed processes that support compliance across the university by working with subject matter experts and compliance risk owners.

2.1 Scope of the Office of Audit, Risk, and Compliance

The scope of OARC's work is to determine whether Virginia Tech's network of risk management, internal controls, compliance activities, and governance processes, as designed and represented by management, are adequate and functioning in a manner to ensure:

- Programs, plans, and strategic objectives are achieved.

- Risks are appropriately identified, managed, and considered in institutional decision making.

- Processes for the collection and administration of significant financial, managerial, and operating information provide management with accurate, reliable, and timely data.

- Compliance with policies, procedures, standards, laws, regulations, contracts, or other requirements.
- Significant legislative or regulatory changes impacting the compliance activities are recognized and addressed properly.
- Resources are acquired, managed, and protected in an economical, efficient, and effective manner.
- Integrity, quality, and continuous improvement are fostered in the university's culture and control processes.

2.2 Accountability

The Vice President for Audit, Risk, and Compliance and Chief Risk Officer shall be accountable to senior leadership and the CAR Committee of the Board of Visitors to:

- Supervise the leaders responsible for Internal Audit and Institutional Compliance.
- Provide assessments on the adequacy and effectiveness of the university's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of the university, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Periodically provide information on the status and results of the annual audit plan, university compliance and risk management activities, and the sufficiency of department resources.
- Coordinate with, and provide oversight of, other compliance, control, and monitoring functions by working with subject matter experts and compliance risk owners.

2.3 Independence, Objectivity, and Professionalism

To provide for OARC's objectivity and professionalism, including the highest level of ethics and integrity, and maintain Internal Audit's independence:

- The Vice President for Audit, Risk, and Compliance and Chief Risk Officer reports to the President and the CAR Committee, and for day-to-day administrative oversight to the Executive Vice President and Chief Operating Officer.
- The Chief Audit Executive reports functionally to the CAR Committee and administratively to the Vice President for Audit, Risk, and Compliance and Chief Risk Officer.

OARC personnel will exhibit the highest level of professional objectivity and integrity in gathering, evaluating, and communicating information about the activity or process being examined. OARC assessments will consider all relevant facts and circumstances, and OARC staff will not be influenced by their own personal interests or by others interests in forming judgments.

The internal audit function conducts its activities in accordance with the Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The Chief Audit Executive will report annually to the CAR Committee and senior management regarding Internal Audit's conformance with the Global Internal Audit Standards, including maintaining its independence and objectivity, which will be assessed through an ongoing quality assurance and improvement program.

2.4 Authority

OARC is authorized to:

- Have unrestricted access, consistent with applicable law to all university functions, data, records, information, physical property, and personnel that they deem necessary to carry out their responsibilities. OARC will exercise discretion in their review and will remain accountable for confidentiality and safeguarding records and information.
- Have direct and unrestricted access to the President and the CAR Committee of the Board of Visitors.
- Allocate resources, set frequencies, select subjects, determine scope of work, and apply techniques, and issue communications to accomplish OARC objectives.
- Obtain assistance for specialized services from within or outside the university to complete engagements.

As Internal Audit is an independent function, OARC staff assigned to its mandate are not authorized to:

- Have direct operational responsibility or authority over any of the procedures, systems, or activities audited.
- Initiate or approve accounting transactions external to OARC.
- Direct the activities of any employee not employed by OARC, except to the extent such employees have been appropriately assigned to assist with OARC engagements or activities.

2.5 Responsibility

OARC has the responsibility to enhance and protect organizational value by:

General:

- Evaluating and assessing existing significant functions and new or changing services, processes, operations, and control processes coincident with their development, implementation and/or expansion of the university.
- Conducting investigations of suspected fraudulent and non-compliant activities and appropriately notifying relevant university management, the CAR Committee, and the appropriate authorities.
- Communicating directly with the CAR Committee on any matters considered to warrant its attention as appropriate, including trends and emerging issues that could impact the university.
- Maintaining a professional staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter.

Enterprise Risk Management:

Enterprise Risk Management, under the direction of the Vice President for Audit, Risk, and Compliance and Chief Risk Officer, provides services including, but not limited to:

- Planning, facilitating, and overseeing the university's efforts ERM processes.
- Executing the periodic university risk assessment process and advising risk owners in their identification, monitoring, and effectiveness of their mitigation activities.
- Ensuring risk management plans are maintained and university risk assessment results are reported to senior management and the CAR Committee.

Internal Audit:

Internal Audit, under the direction of the Chief Audit Executive, provides services including, but not limited to:

- Coordinating audit activities to provide a central source of information for management and the CAR Committee regarding all audit activities and to provide comprehensive, cost-effective audit coverage for the university.
- Developing, submitting for approval, and executing a comprehensive risk-based annual audit plan that considers the input of the CAR Committee and senior management.
- Adjusting the internal audit plan, as necessary, in response to changes in the institution's risk, operations, programs, systems, and controls, and communicating significant changes to the plan with the CAR Committee and senior management.
- Performing, documenting, and communicating internal audit engagements in accordance with the Global Internal Audit Standards.
- Appraising the adequacy of actions taken by management to correct significant reported internal control weaknesses and deficient conditions, and reporting this information to the CAR Committee and responsible senior manager as appropriate.
- Establishing and maintaining a quality assurance and improvement program to evaluate Internal Audit's conformance with the Global Internal Audit Standards, including internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team, the results of which will be presented to senior management and the CAR Committee.

Institutional Compliance:

Institutional Compliance, under the direction of the Chief Risk Officer, provides services including, but not limited to:

- Providing oversight of the institutional compliance program and the distributed processes that support compliance across the university by working with subject matter experts and compliance risk owners.
- Conducting periodic risk assessments to identify potential areas of compliance vulnerability and risk, and ensuring management ownership for monitoring and managing compliance risks.
- Advising institutional compliance risk owners and decentralized compliance risk management leadership.

2.6 Coordination with External Auditing Agencies

To ensure appropriate coordination and completeness of the CAR Committee reporting responsibilities, senior managers should promptly notify OARC of any external audits or reviews. OARC will coordinate its audit efforts with those of the Auditor of Public Accounts or other external auditing agencies by participating in the planning and definition of the scope of proposed audits, so the work of all auditing groups is complementary, and their combined efforts provide comprehensive, cost-effective audit coverage for the university. The Vice President for Audit, Risk, and Compliance and Chief Risk Officer, in consultation with the Chief Audit Executive, will work with the appropriate members of management to determine the level of involvement of OARC, if any, in the performance of each external audit. Duplication of work will be avoided as much as possible.

3.0 Procedures

Principal guidance and direction on how OARC accomplishes its mission and responsibilities is provided to the staff through an office procedures manual. The manual promotes adherence to the Global Internal Audit Standards.

4.0 Definitions

Abuse
The excessive or improper use of a thing or policy, or employment of something in a manner contrary to the natural or legal rules for its use. Abuse includes the destruction, diversion, manipulation, misapplication, mistreatment, or misuse of university resources, as well as the extravagant or excessive use of one's position or authority. Abuse can occur in financial or nonfinancial settings.

Advisory Services
Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without assuming management responsibility.

Assurance
An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.

Charter
The charter is a formal document that defines OARC's purpose, authority, and responsibility. The charter establishes the office's position within the organization; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Compliance
Activities that support coordination, management, and monitoring of the risks associated with federal, state, and institutional laws, regulations, and policies.

Conflict of Interest
Any relationship that is, or appears to be, not in the best interest of the organization. A conflict of interest could prejudice an individual's ability to perform his or her duties and responsibilities objectively.

Control
Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

Control Environment
The attitude and actions of the board and management regarding the importance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control (e.g. integrity and ethical values; management's philosophy and operating style; organizational structure; and the assignment of authority and responsibility).

Virginia Polytechnic Institute and State University

Control Processes
The policies, procedures (both manual and automated), and activities that are part of a control framework, designed and operated to ensure that risks are contained within the level that an organization is willing to accept.

Engagement
A specific assignment, task, or review activity, such as an internal audit, control self-assessment review, fraud examination, or consultancy. An engagement may include multiple tasks or activities designed to accomplish a specific set of related objectives.

Enterprise Risk Management
A process applied in strategy-setting and across the enterprise that is designed to identify potential events that may affect the entity, manage risk to be within the entity's risk tolerance, and support the achievement of entity objectives.

Fraud
The intentional misrepresentation or concealment of information in order to deceive, mislead, or acquire something of value. Fraud is an intentional deception perpetrated to secure an unfair advantage or personal benefit.

Governance
The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives. The governance process includes: promoting appropriate ethics and values within the organization; ensuring effective organizational performance management and accountability; communicating risk and control information to appropriate areas of the organization; and coordinating the activities of and communicating information among the board, external and internal auditors, and management.

Independence
The freedom from conditions that threaten the ability of a function to carry out its responsibilities in an unbiased manner.

International Professional Practices Framework
The conceptual framework that organizes the authoritative guidance promulgated by the Institute of Internal Auditors. Authoritative guidance is comprised of two categories including mandatory guidance (Global Internal Audit Standards, Topical Guidance) and supplemental guidance (global practice guides).

Objectivity
An unbiased mental attitude that allows individuals to make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments. Objectivity requires that individuals do not subordinate their judgment on matters to others.

Risk
The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is commonly measured in terms of impact, likelihood, and velocity.

Risk Management
A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the organization's objectives.

Virginia Polytechnic Institute and State University

Significance

The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

Waste

The careless expenditure, consumption, mismanagement, use, or squandering of university resources. Waste also includes incurring unnecessary costs due to inefficient or ineffective practices, systems, or controls.

5.0 References

Section 2.1-155.3 of the *Code of Virginia*, enacted in 1984.

State Fraud, Waste, and Abuse Hotline Policies and Procedures Manual, Office of the State Inspector General, Commonwealth of Virginia, 2023 edition.

The Institute of Internal Auditors' International Professional Practices Framework, including the Global Internal Audit Standards, effective January 2025.

6.0 Approval and Revisions

- Revision 0

  Approved February 9, 1989, by the Director of Internal Audit, David C. Goodyear.

- Revision 1

  Annual review. Section 2.8 - changed so that reports "approved" by the Finance and Audit Committee of the Board of Visitors shall be available to the public.

  Approved March 29, 1990, by the Director of Internal Audit, David C. Goodyear.

- Revision 2

  Changes were made to eliminate minor discrepancies between the audit manual and the policy statement as presented to the Board of Visitors.

  Approved November 3, 1995, by the Director of Internal Audit, David C. Goodyear.
  Annual review, November 5, 1998, by Office of the Executive Vice President. No revisions.

- Revision 3

  Policy updated to reflect review by the Finance and Audit Committee of the Board of Visitors. Policy serves as a charter for the Internal Audit Department.

  Approved March 29, 2004 by the Executive Vice President and Chief Operating Officer, Minnis E. Ridenour.
  Approved March 29, 2004 by the Finance and Audit Committee of the Board of Visitors.

- Revision 4

  Policy updated to reflect review by the Finance and Audit Committee of the Board of Visitors, in conjunction with the Internal Audit Department's quality assurance review.

  Approved March 14, 2005 by the Executive Vice President and Chief Operating Officer, James A. Hyatt.
  Approved March 14, 2005 by the Finance and Audit Committee of the Board of Visitors.

Virginia Polytechnic Institute and State University

- Revision 5 April 1, 2008:
  Updates to position titles and/or responsibilities due to university reorganization.

- Revision 6
  - Policy title changed from "Internal Audit Department" to "Internal Audit Charter."
  - Section 2.2 revised to reflect change in Director of Internal Audit reporting relationship.
  - Sections 2.5 and 2.7 revised to clarify the role of Internal Audit and the standards under which it conducts its activities.
  - Section 2.9 revised to clarify the process for senior management areas submitting corrective action plans.

  Approved November 7, 2011 by the university President, Charles W. Steger.
  Approved November 7, 2011 by the Finance and Audit Committee of the Board of Visitors.

- Revision 7
  - Full technical review correcting grammatical, punctuation, word usage, sentence structure, and minor content and/or format inconsistencies. The charter was also revised to incorporate the concept of objectivity, and to include applicable procedures and definitions.
  - Policy title changed from "Internal Audit Charter" to "Charter for the University's Internal Audit Function."

  Approved November 9, 2015 by the Finance and Audit Committee of the Board of Visitors and President, Timothy D. Sands.

- Revision 8
  Revised to address the reorganization of the Board of Visitors' committee structure and additional responsibilities with regard to risk management and compliance. Additional revisions were made to reflect revised guidance from the Institute of Internal Auditors.

  Approved November 5, 2017 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

- Revision 9
  Revisions from technical review correcting grammatical, punctuation, word usage, sentence structure, and minor content and/or format inconsistencies.

  Approved November 18, 2019 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

- Revision 10
  Revisions from technical review correcting grammatical, punctuation, and minor format inconsistencies. Additionally, section 2.9 was revised to clarify expectations on OARC's responsibility for coordinating external audits and reviews.

  Approved November 15, 2020 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

- Revision 11
  Revised to delineate the roles and responsibilities for internal audit, enterprise risk management, and the institutional compliance program. Additional revisions were made to streamline for consistency.

  Approved November 14, 2022 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

Virginia Polytechnic Institute and State University

- Revision 12

  Updates to position titles and reporting lines due to university reorganization.

  Approved June 5, 2023 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

- Revision 13

  Updates to Internal Audit mandate throughout to align with updated Global Internal Audit Standards.

  Approved November 19, 2024 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

- Revision 14

  Updates to titles and organizational structure.

  Approved June 2, 2025 by the Compliance, Audit, and Risk Committee of the Board of Visitors and President, Timothy D. Sands.

Results of the Board-directed Review of DEI Compliance

Objectives of the Review

1. Review the institution's actions and activities undertaken to comply with applicable law and guidance at the federal level and the Board of Visitors "Resolution of [Virginia Tech] Regarding the Presidential Executive Order on Diversity, Equity, and Inclusion."

2. Assess the financial impacts of the salary and operating resources associated with the management actions.

Actions Completed

- Conducted meetings with each senior management area leader including deans, vice presidents/provosts, and selected additional leaders.

- Reviewed for reasonableness and comprehensiveness the supporting documentation for the BOV presentations.

- Reviewed human resources documentation, including position descriptions and salary information, for completeness and compliance.

- Conducted analytical procedures looking for funds, transactions, and positions that could be non-compliant or higher risk.

See Supplementary Materials for more details.

Senior Management Discussions

Detailed overview of actions taken since Oct. 2024.

Line by line review of actions disclosed to President's Office in March 2025.

Required disclosure of identifiable costs and related details.

Detailed discussions on personnel actions.

- Ensured disclosure of the following:
  - Affinity group funding
  - Local DEI related committees/groups
  - Camps/programing
  - Celebratory events
  - Scholarships/grants
  - Academic program reviews
  - Accreditation requirements
  - Strategic plan updates
  - Allocated spaces/places
  - Websites

Overall Observations

- University leadership exercised due diligence, and their review process was robust and comprehensive.

- In general, efforts to ensure both processes and practices around offered programs and services were following current guidance were effective.

- Higher risk areas such as admissions, housing, human resources, scholarships, and student affairs received, and continue to receive, adequate scrutiny.

- Campus-wide, leaders understood the importance of and necessity to remain vigilant in their actions to remain in compliance.

Summary

- The institution identified, centrally collected, and has reallocated, in accordance with the approved FY 2025-26 budget, $8.4 million in DEI-related expenditures. This is an increase since the June BOV report as the institution identified some additional one-time funding as part of the fiscal year-end close processes.

- Internal Audit collected unit-level financial information and identified an additional $860,000 in DEI-related expenditures that have subsequently been stopped and $358,000 that were paused.

- An additional $4.6 million in expenditures were evaluated by units and either determined to be allowable or were modified to ensure compliance with current guidance.

Timeline

Q4 2024
- Initial review and responses began in anticipation of regulatory changes.
- Office of Inclusion and Diversity changed to Office of Inclusive Strategy and Excellence and an updated integrated mission launched.

Q1 2025
- Data gathered from all university senior management areas and initial review completed.
- Civil rights consulting firm engaged.

Q2 2025
- Determinations and decisions made on functions, people, and resources.
- Office of Inclusive Strategy and Excellence fully dissolved, needed functions moved.
- Comprehensive review of websites initiated.

On-going
- Continuous efforts include on-going training and advice.
- Resolution as isolated functions and resources are identified.

Status Updates Since June Meeting

Status	June BOV	Net Status Update	June Updated	Added	November BOV
Continued as Acceptable	68	93	161	82	243
Continued with Modifications	96	(17)	79	16	95
Paused: Under Review	238	(195)	43	18	61
Stopped	71	113	184	74	258
N/A: Duplicates	0	6	6	0	6
Total	473	0	473	190	663

Since the June BOV meeting, adjustments continue to be made to programs and functions, campus-wide. Since June, senior management areas have identified an additional 190 items for review that we included in our review.

Status Updates Since June Meeting

For items identified as "Paused: Under Review" as of the June BOV meeting, 44% were continued, 34% stopped, 12% remain paused, and 10% are continued with modification.

Status of "Paused: Under Review" Items from the June BOV
Total Programs: 238

June BOV

November BOV

Paused:
Under review
(238)

Continued as
Acceptable
102 (44%)

Continued with
modifications
23 (10%)

Paused
29 (12%)

Stopped
79 (34%)

* N/A (5) outcomes excluded from
this visualization as they were duplicates.
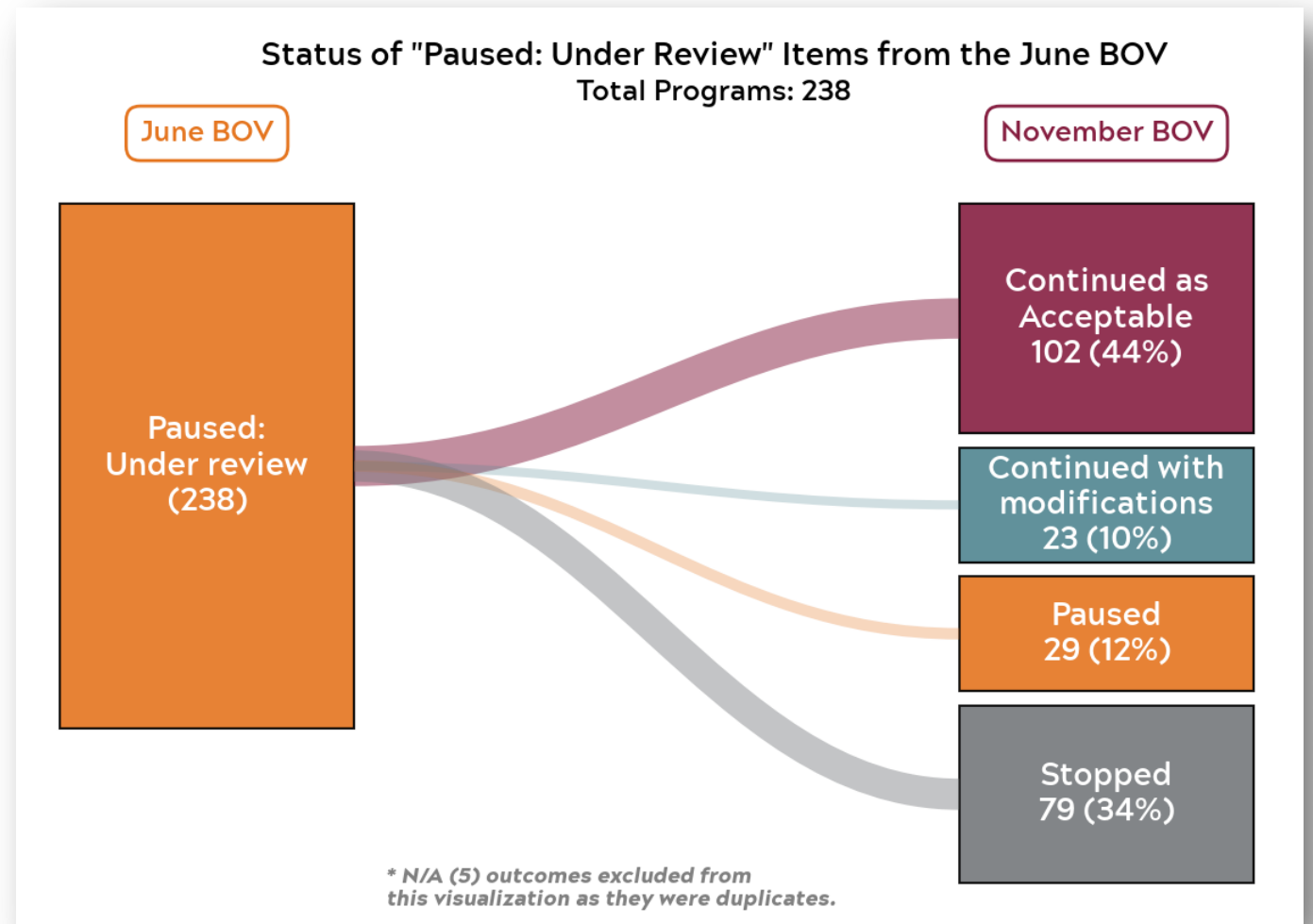
Financial Impacts: Source of Reallocations

Funding Changes	Base Funding	One-Time Funding	Total
Office of Inclusion and Diversity/Office for Inclusive Strategy and Excellence	$(2,215,747)	$(1,621,700)	$(3,837,447)
Central University Funds (Target of Talent and Future Faculty Pools)	(1,509,165)	(1,191,701)	(2,700,866)
Central Fixed Costs (Fringe + Restricted Budgets)	(839,344)	-	(839,344)
Pamplin College of Business	(410,100)	-	(410,100)
College of Engineering	(241,949)	-	(241,949)
Advancement	(179,352)	-	(179,352)
College of Architecture, Arts, and Design	(132,949)	-	(132,949)
College of Veterinary Medicine	(106,500)	-	(106,500)
College of Agriculture and Life Sciences	(100,000)	-	(100,000)
College of Natural Resources and Environment	(98,355)	-	(98,355)
College of Science	(92,750)	-	(92,750)
Greater Washington, D.C. Area	(20,000)	-	(20,000)
Vice President for Student Affairs	57,000	-	57,000
Office of the President	62,707	-	62,707
College of Liberal Arts and Human Sciences	215,807	-	215,807
Total	$(5,610,697)	$(2,813,401)	$(8,424,098)

During the institutional review program, people, and resources were identified for reallocation.

$8.4 million

Source: Board-approved June 2025 budget, *Authorized Budget Document,* and university financial records.

Financial Impacts: Functional Reallocations

Of the $8.4 million,

- $3.3 million (39%) was recovered from permanently removing or reallocating positions

- $2.8 million (34%) was recovered in one-time funding

- $2.3 million (27%) was recovered from operating accounts

Financial Impacts: Reinvestments

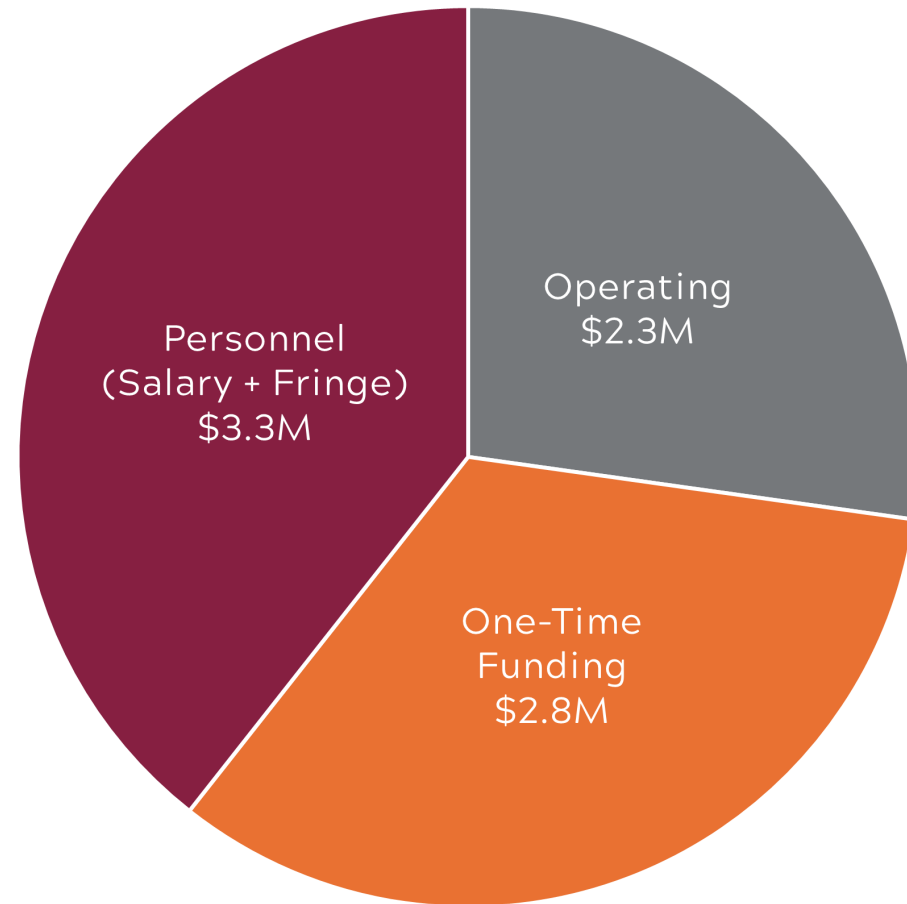Internal Audit confirmed the $8.4 million reinvestments were removed and reallocated.

Source: Board-approved June 2025 budget, *Authorized Budget Document,* and university financial records.
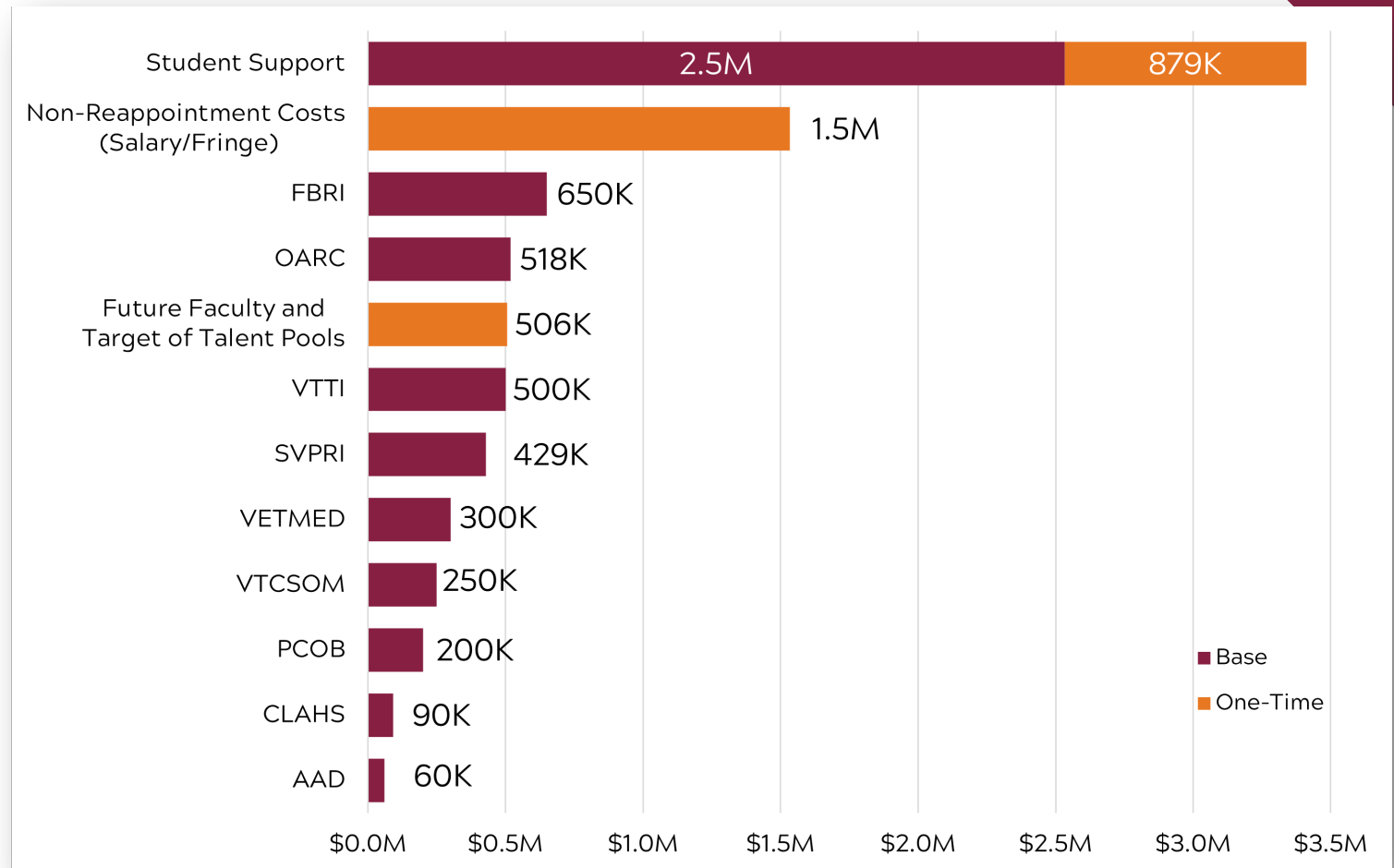
Financial Impacts: Student Support

VT Advantage Presidential Scholarship Iniative & Resident Pool $1.9M

Allocate Bridge Funding for Graduate Students (One-time Funding) $879K

Support Initiatives to Increase Sponsored Research and Scholarships $300K

Comprehensive Graduate Fee Offset $225K

Increase Graduate Stipend Floor $118K

Student support totaling $3.4 million was allocated to provide financial assistance through scholarships, graduate fees, and graduate stipends.

Financial Impacts: Unit-Level Expenditures

- Requested units review and provide updates, including newly identified activities, since the March President's Office efforts.

- Requested units identify and provide financial details, regardless of the source of funding.

- Reviewed the listed and requested explanations and clarifications, as needed.

See Supplementary Materials for more details.

Financial Impacts: Unit-Level Expenditures

In addition to the $8.4 million provided in the June BOV report, Internal Audit compiled unit-level disclosures of $5.8 million in fiscal year 2025 where DEI was a component of the activity.

Of the $5.8 million:

- $3.4 million (58%) was continued with modifications

- $1.2 million (21%) was continued as acceptable

- $860,000 (15%) was stopped

- $358,000 (6%) was paused

Fiscal Year 2025 Expenditures
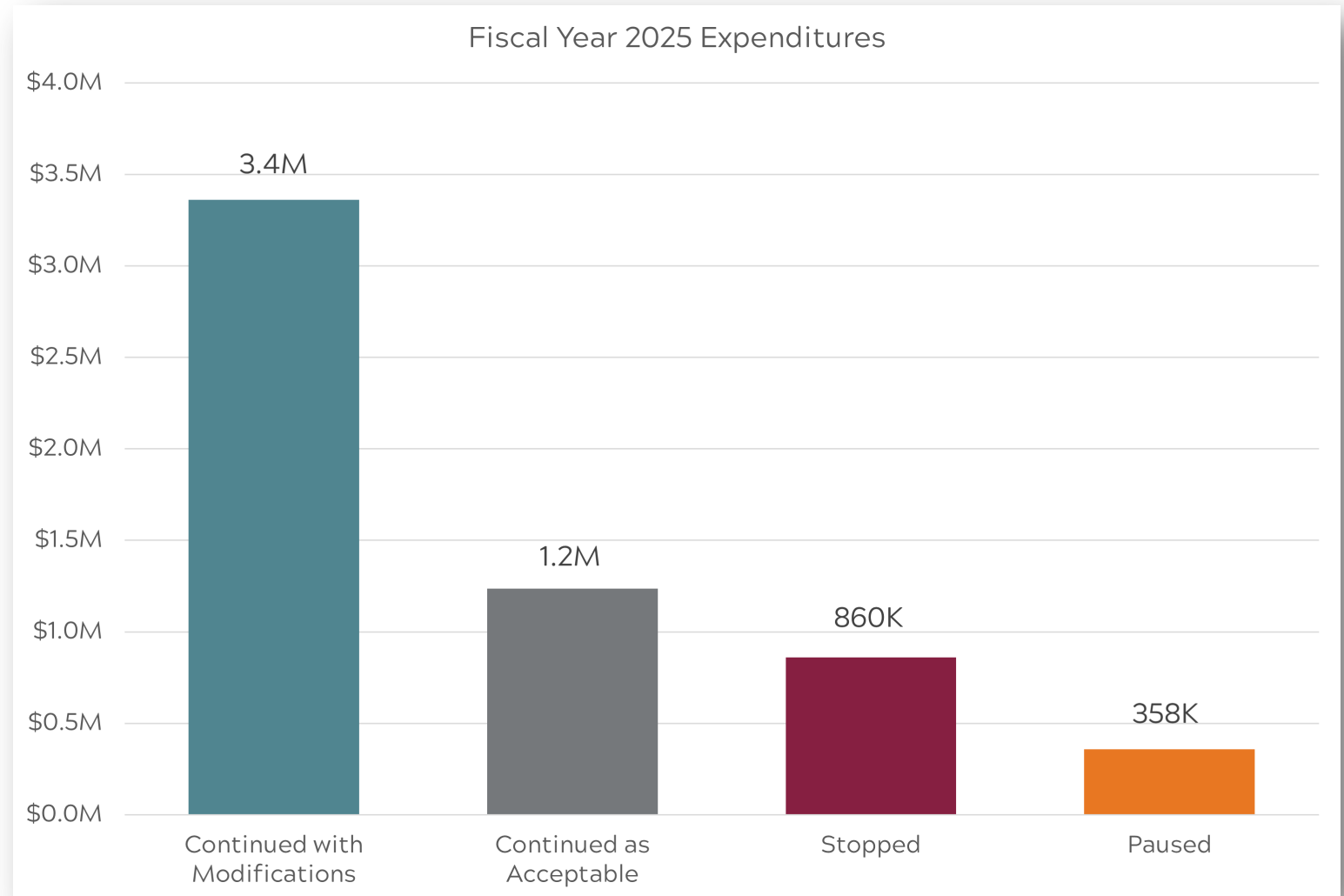
Financial Impacts: Unit-Level Expenditures

Continued or Modified

~75% of total dollars in this bucket consisted of the following items:

- Boeing Scholarships and Programs
- College of Engineering: Graduate Program Support
- College of Engineering: CEED programs
- College of Liberal Arts and Human Sciences Faculty Grants
- George Washington Carver Program
- Graduate School Dean's Assistantship
- Honors College Endowment

Stopped

~60% of total dollars in this bucket consisted of the following items:

- Commonwealth Cyber Initiative DEI Research Grants
- VTNSI Research Grants and Programming
- FLSI Diversity Assistantship
- Research and Innovation Faculty Fellow
- College of Liberal Arts and Human Sciences Juneteenth Graduate and Faculty Fellowship
- College of Science Diversity Initiative

Historical Expenditures
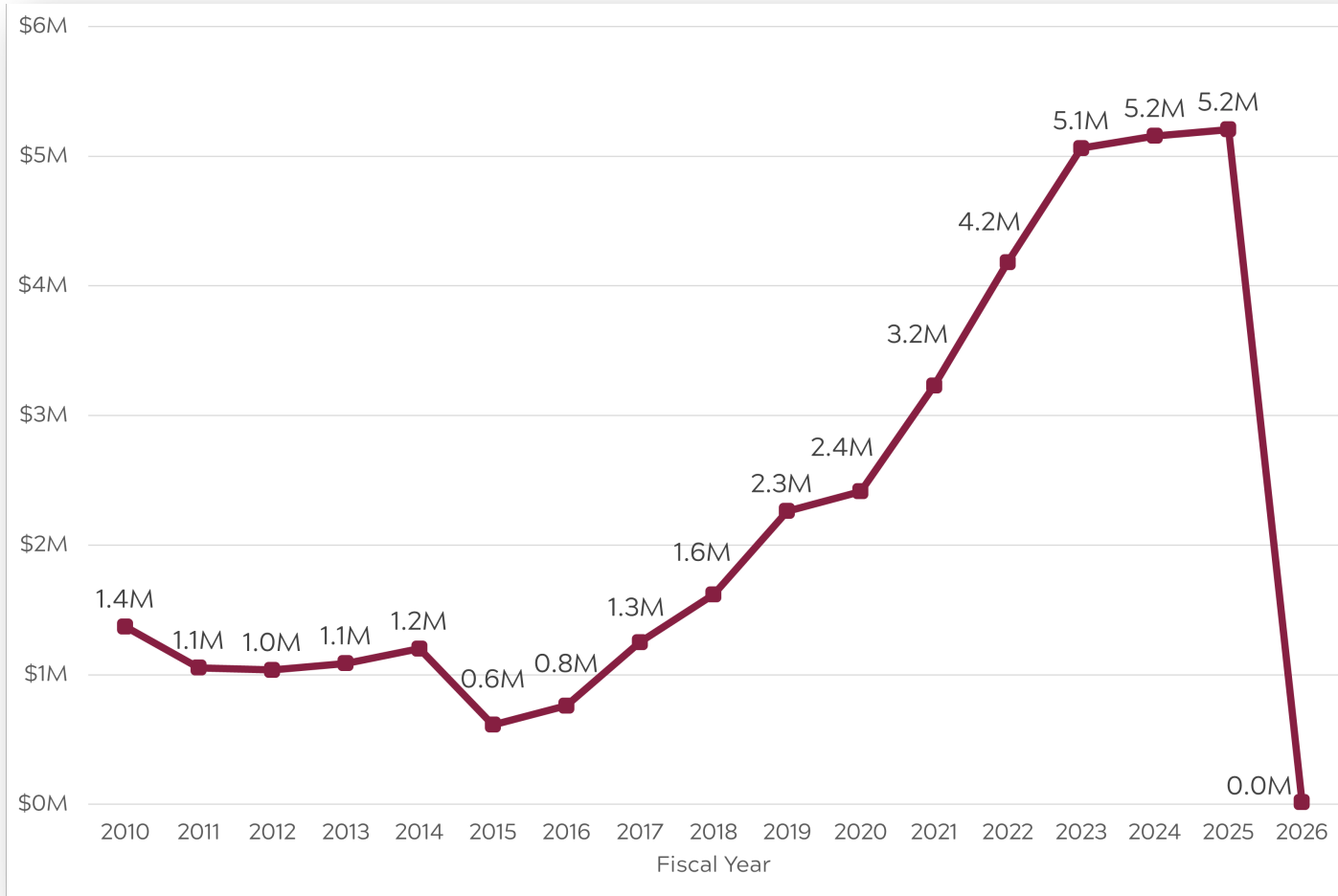
Actual expenditures for the Office of Inclusion and Diversity/ Office for Inclusive Strategy and Excellence since fiscal year 2010.

Note: Amounts include Cultural and Community Centers and SOAR.

Historical Expenditures
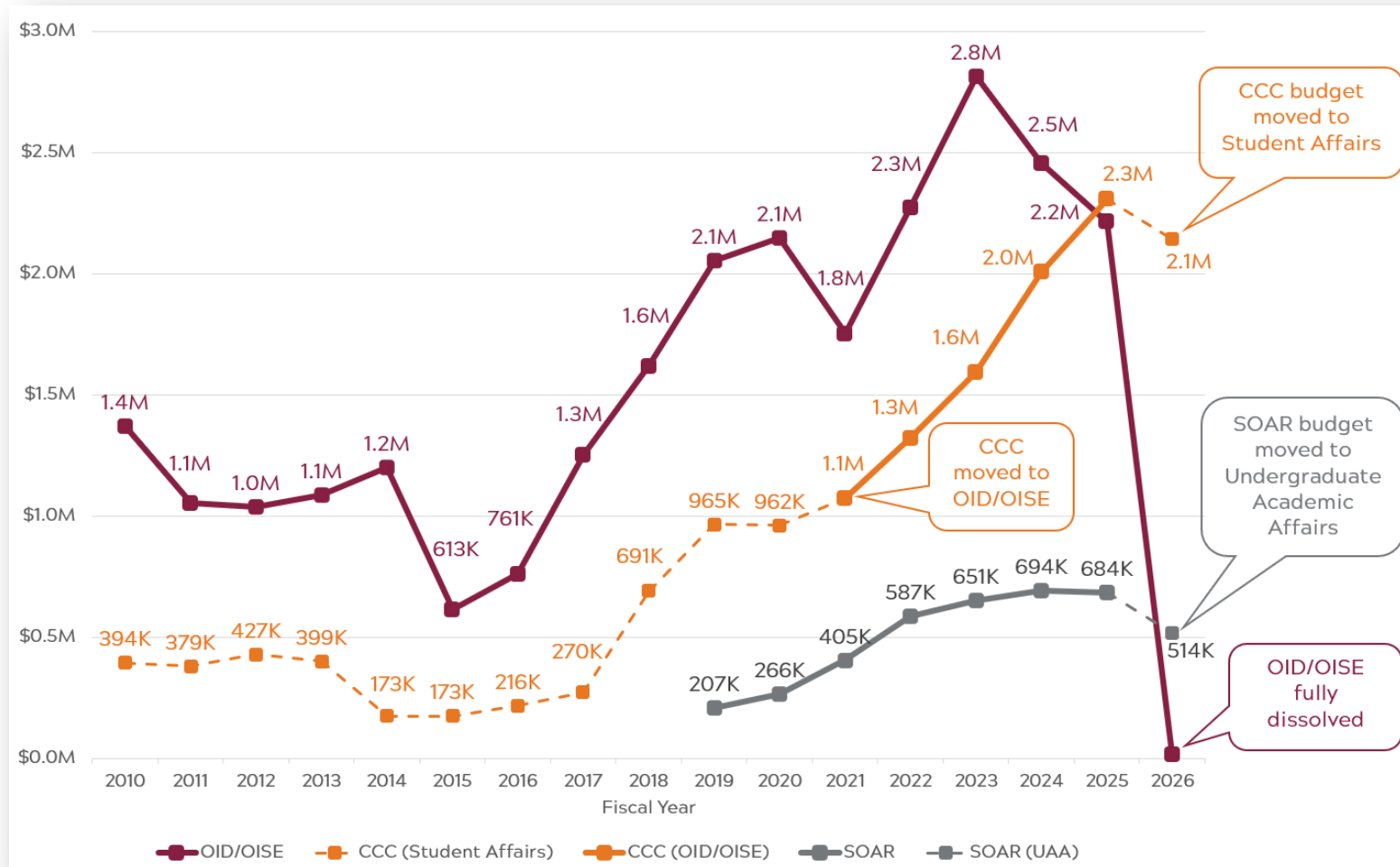
Actual expenditures for the Office of Inclusion and Diversity/ Office for Inclusive Strategy and Excellence (OID/OISE), the Cultural and Community Centers (CCC), and Strategic Opportunities and Achievement Resources (SOAR).

Historical Expenditures

Cultural and Community Centers Expenditures
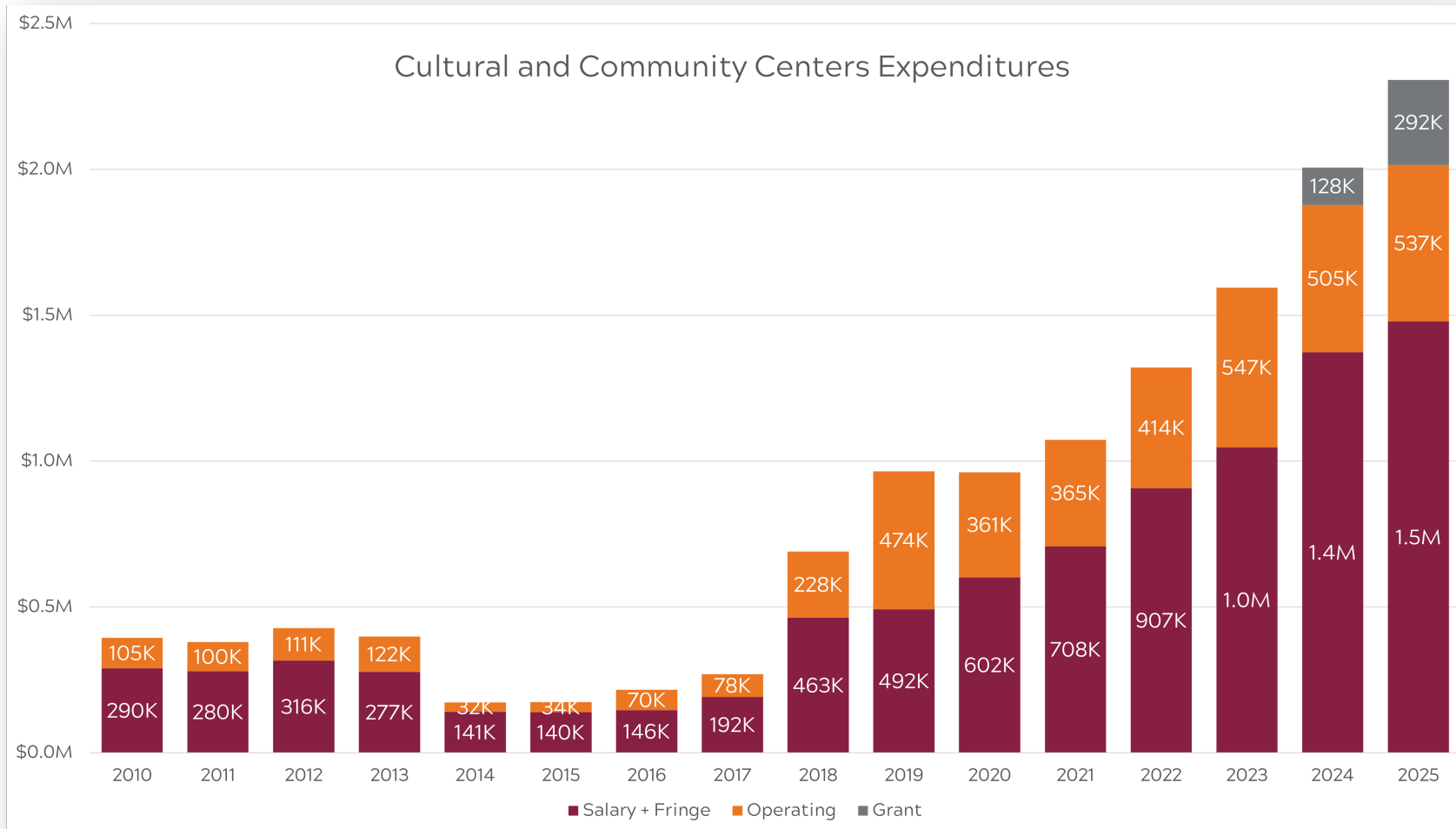
Actual expenditures in the Cultural and Community Centers by operating and personnel costs.

Questions

Supplemental Information

Living Learning Programs

Living Learning Programs	# of Active Students	Program Fee Budget	Personnel (w/o benefits)
Living Learning Communities	3,904	$582,760	$1,185,133
Residential Colleges	1,664	166,400	235,813
Subtotal	5,568	749,160	1,420,946
Less: Corps Of Cadets	1,374	329,760	255,000
Total	4,194	$419,400	$1,165,946

Note: Amounts represent estimated Fiscal Year 2026

See Supplementary Materials for more details.

Cultural and Community Centers

Cultural and Community Centers

- Ati: Wa:Oki Indigenous Community
- APIDA+
- Black Cultural
- El Centro
- Pride

Fiscal Year 2025

- Employees: 59
- Salary: $1,694,099
- Operating: $613,164

Supplementary Materials

This document contains supplementary materials to support the work conducted by Internal Audit in response to the Board of Visitor's requested review of DEI-related activities.

Table of Contents

Internal Audit's Completed Procedures

At the Board of Visitor's request, Internal Audit conducted various procedures to ascertain the level of compliance with and the current state of DEI-related activities. This listing captures the majority of the significant actions that occurred during the review.

1. Gained an understanding of the current regulatory environment and the university's approach through the following:
    a. Meetings with the Vice President for Strategic Initiatives & Special Assistant to the President and the Associate Vice President for Civil Rights and Prevention Education.
    b. Attended training conducted by the Office for Civil Rights Compliance and Prevention Education.
    c. Reviewed regulatory guidance and dear colleague letters.

2. Conducted meetings to discuss actions, activities, and gain updates on progress and changes since the March 2025 submissions to the President's Office with the following areas:

    a. Executive Leadership
        i. President (Lisa Wilkes)
        ii. Executive Vice President and Chief Operating Officer (Brennan Shepherd)
        iii. Executive Vice President and Provost (Don Taylor)

    b. Academics
        i. Colleges
            1. College of Agriculture and Life Sciences
            2. College of Architecture, Arts, and Design
            3. Pamplin College of Business
            4. College of Engineering
            5. College of Liberal Arts and Human Sciences
            6. College of Natural Resources and Environment
            7. College of Science
            8. Graduate School
            9. Honors College
            10. Virginia Tech Carilion School of Medicine
            11. Virginia-Maryland College of Veterinary Medicine
        ii. University Libraries
        iii. Enrollment Management
        iv. Faculty Affairs
        v. Health Sciences / Fralin Biomedical Research Institute
        vi. Outreach and International Affairs
        vii. Research and Innovation
        viii. Student Affairs
        ix. Undergraduate Academic Affairs

      c. Administration & Operations
- i. Advancement
- ii. Athletics
- iii. Auxiliary and Business Services
- iv. Budget and Financial Planning
- v. Civil Rights and Prevention Education
- vi. Facilities
- vii. Finance
- viii. Government and Community Relations
- ix. Greater Washington DC Area
- x. Human Resources
- xi. Information Technology
- xii. Policy and Governance

3. Obtained updates on actions and activities via email from the following:
   a. Commonwealth Cyber Initiative
   b. Fralin Life Sciences Institute
   c. Virginia Tech National Security Institute
   d. Virginia Tech Transportation Institute

4. Utilized the meetings and documents provided in items 2 and 3 to conduct the following:
   a. Created a comprehensive update of the original President's Office submissions that informed the June BOV report to obtain current status.
   b. Complied available financial details from units to determine additional DEI-related spend.
   c. Analyzed results, conducted independent reviews, and completed a high-level assessment of continuing and paused activities/programs.

5. Executed the following actions to identify potentially unallowed expenditures:
   a. Queried the general ledger, including transaction and fund descriptions, for related words such as diversity, equity, and inclusion.
   b. Queried the travel system and purchase card line-item descriptions for related words such as diversity, equity, and inclusion.
   c. Reviewed the Office of Strategic Affairs spending for DEI related activities.

6. Conducted the following additional financial reviews:
   a. Conducted a reconciliation of DEI savings provided to the board to the published Authorized Budget Document.
   b. Conducted a reconciliation of "new initiatives" provided to the board to the relevant FY2026 budget letters.
   c. Reviewed the close out of OID/OISE funds

7. Analyzed the following regarding personnel actions:
   a. Received all personnel action letters and communications for all affected employees.

b. Reviewed current position descriptions for all employees who underwent a job change to ensure current roles were appropriate and not DEI related.
c. Reviewed the position updates, and associated compensation analyses, for the top three administrators in OID/OISE.
d. Conducted a search for all current position titles that included diversity, equity, inclusion, inclusive, or belonging and reviewed for appropriateness.

8. Reviewed Student Affairs actions, including:
   a. Reviewed the Student Affairs website.
   b. Reviewed each of the Cultural and Community Center websites.
   c. Reviewed the activities posted in "GobblerConnect" for each Cultural and Community Center.
   d. Compiled data on Living Learning Programs.
   e. Conducted peer benchmarking for cultural centers against SCHEV peers.

Residential Well-Being: Student Leaders

RWB Student Leader Job Description:

Student Leaders in Residential Well-Being foster a welcoming, inclusive living community where every student can feel a sense of belonging. Each Student Leader serves as part of a team of peers and staff committed to supporting the well-being and success of individual students and the community. Specific duties for all Student Leaders include the following:

- Building meaningful relationships with residents and maintaining presence in the community

- Fostering connections and relationships among students in the community through individual programming, small-group discussions, programming, and conflict resolution

- Identifying opportunities for student engagement, in collaboration with other Student Leaders, Coordinators, and campus partners

- Providing support for residents and demonstrating an ethic of care and empathy by responding to crises, providing referrals to resources, helping students navigate university processes, and conducting ongoing follow-up with students after issues or concerns arise

- Responding to issues that arise in the community by providing on-call support, ensuring that facilities issues are addressed quickly, and documenting behavioral concerns and other issues

- Providing administrative support by assisting with tasks, including those related to housing administration

- Each Student Leader is assigned a focus area, such as ExperienceVT, Well-being, or Belonging and Community Well-being, which informs the specific ways they fulfill their assigned duties.

  - **Student Leader for ExperienceVT**

    ExperienceVT Student Leaders focus on providing programming, engaging in conversations and offering resources, that empower residents to become involved in meaningful experiences, so they find their people, their places, and their passions at Virginia Tech.

  - **Student Leader for Well-being**

    Well-being Student Leaders focus on providing programming around community trends with available health and well-being resources and campus partners that empower residents to take an active, holistic, and engaging day-to-day approach in all areas of their well-being.

- **Student Leader for Belonging and Community Well-being**

  Belonging and Community Well-being Student Leaders focus on providing programming, resources, and activities that empower residents to share who they are and connect with and learn from peers with different backgrounds, identities, and perspectives.

RWB Student Leader Compensation Package:

- Both the RWB Student Leader room rate ($3,982/semester) and technology fee ($197/semester) and an equivalent scholarship credit.

- Twice monthly stipend of $222 for new employees, $238 for experienced employees.

- Additional compensation for each day they have a roommate equal to 20% of the daily room rate for their room. This can be up to $796 per term.

- Total compensation package for a Student Leader without roommate compensation ranges from $12,546 to $12,769.

RWB Student Leaders per Building:

Building	Building Population	Number of SLs	SL:Resident Ratio	SL:Resident -SSLs
East Ambler-Johnston	321	9*	1:36	1:40
West Ambler-Johnston	848	18*	1:47	1:50
East Campbell	158	4	1:40	1:40
Main Campbell	171	5*	1:34	1:43
CID	595	13*	1:46	1:50
Cochrane	334	8*	1:42	1:48
Donaldson-Brown	179	5*	1:36	1:45
East Eggleston	82	2	1:41	1:41
Main Eggleston	227	6	1:38	1:38
West Eggleston	201	5*	1:40	1:50
Harper	233	7*	1:33	1:39

Hoge	801	19*	1:42	1:45
Johnson	179	5*	1:36	1:45
Miles	224	6	1:37	1:37
New Hall West	376	9	1:42	1:42
New Res Hall East	217	5	1:44	1:44
Newman	275	6	1:46	1:46
O'Shaugnessy	332	10*	1:33	1:37
Payne	249	7*	1:36	1:42
Peddrew-Yates	217	5	1:43	1:43
Pritchard	1018	26**	1:39	1:42
Slusher	630	16*	1:39	1:42
Vawter	324	9*	1:36	1:41
Whitehurst	216	6	1:36	1:36
Oak Lane	634	19	1:33	1:33
Upper Quad Hall North	301	23	1:60	1:60
Pearson East	549			
Pearson West	529			
Total	10521	255	1:41	1:44
Total for D1-D4 Buildings (i.e. Not Oak Lane or VTCC)	8512	213	1:40	1:43

"*" There are 16 Senior Student Leaders who co-supervise S.L.s and serve on-call.

Living Learning Programs: General Overview

The following details provide a general overview of the current Living Learning Communities, including estimated FY 2025-26 program fees collected from students and personnel salaries:

Living Learning Communities	Year Established	Area	Academic and Administrative Partners	# of Active Students	Program Fee Budget	Personnel (w/o benefits)
Aurora	2021	Interfaith	Department of Religion and Culture, Dean of Students	29	$2,900	$31,862
Casa Maderni	2024	International Scholarship	Steger Center for International Scholarship	60	6,000	68,200
Corps Of Cadets	1872	Military	Honors College, VTNSI	1,374	329,760	255,000
Digerati	2023	Information Technology	COE, CEED	66	6,600	34,624
Galileo & Hypatia	Hypatia: 2001 Galileo: 2004	Engineering	COE, CEED	527	52,700	67,130
Generation One	2021	First-Gen Students	Dean of Students Office, Undergraduate Education	70	7,000	36,400
Impact	2022	Data Analytics	PCOB, COS	120	12,000	48,410
Innovate	2013	Entrepreneurship	PCOB	184	18,400	51,525
Lavendar House*	2022	LGBTQ+ Studies	Women and Gender Studies, CLAHS	35	3,500	12,500
Meraki	2019	Well-being	Department of Human Nutrition, Foods, and Exercise; Hokie Wellness	221	22,100	58,001
Mozaiko	2017	Intercultural Competence and Leadership	CLAHS, PCOB	171	17,100	31,776
Orion*	2019	Sciences	COS*	206	20,600	100,830
Rhizome*	2021	Thinking Globally, Acting Locally	AAD*	104	10,400	85,280
Securitas	2024	Cybersecurity	PCOB, VTNSI	58	5,800	46,350
Studio 72	2017	Arts and Creativity	N/A	98	9,800	32,900
The Hillcrest Honors Community	2000	Honors	Honors College	61	6,100	35,404
The Roost	2024	Recovery and Allyship	Hokie Wellness	11	1,100	21,228
Thrive	2016	Personal Growth	Student Engagement and Campus Life	73	7,300	33,454
Transfer Experience	2015	Transfer Students	Undergraduate Academic Affairs; PCOB; COE	214	21,400	31,250
Ujima*	2018	Africana Studies	CLAHS	182	18,200	72,100
Via	2018	Major Exploration	University Studies	40	4,000	30,909
Total				**3,904**	**$582,760**	**$1,185,133**

* LLC will be inactive at the end of academic year 2026

The following details provide a general overview of the current Residential Colleges, including estimated FY 2025-26 program fees collected from students and personnel salaries:

Residential Colleges	Year Established	Academic and Administrative Partners	# of Active Students	Program Fee Budget	Personnel (w/o benefits)
Creativity And Innovation District	2021	CNRE, Geography, Institute for Creativity, Arts, and Technology, School of Visual Arts, School of Performing Arts	198	$19,800	$56,850
Honors Residential Commons	2011	VetMed, Population of Health Sciences, Honors College	312	31,200	65,583
Leadership And Social Change Residential College	2018	CALS, Agricultural, Leadership, and Community Education	320	32,000	55,500
Residential College At West Ambler Johnston	2012	CLAHS, English	834	83,400	57,880
Total			**1,664**	**$166,400**	**$235,813**

Living Learning Programs: Outcomes

The following details provide Living Learning Program metrics for first year cumulative GPA:

Living-Learning Programs First Year Cumulative GPA 2020-2024					
	Fall 2020 Cohort	Fall 2021 Cohort	Fall 2022 Cohort	Fall 2023 Cohort	Overall Program Average
Aurora			2.81	3.31	3.06
CID (General and Athlete		3.04	3.21	3.32	3.19
VTCC	3.00	3.02	3.04	3.10	3.04
Digerati				3.22	3.21
Galileo	3.21	3.09	3.23	3.27	3.20
Generation One		2.95	2.65	3.08	2.89
Honors Residential Commons	3.57	3.57	3.54	3.64	3.58
Hillcrest	3.48	3.39	3.26	3.51	3.41
Hypatia	3.23	3.19	3.30	3.32	3.26
Impact			3.32	3.31	3.32
Innovate		3.33	3.27	3.40	3.33
Lavender House			2.92	3.15	3.03
Leadership & Social Change Residential College	3.44	3.34	3.28	3.24	3.32
Meraki	3.47	3.31	3.33	3.43	3.38
Mozaiko	3.16	3.17	3.21	3.26	3.20
Orion	3.27	3.18	3.29	3.23	3.24
Reach*					
Residential College at West AJ	3.30	3.12	3.20	3.32	3.23
Rhizome		3.45	3.48	3.52	3.48
Securitas*					
Studio 72	3.18	3.21	3.41	3.44	3.31
The Roost*					
Thrive	2.98	2.88	3.10	3.18	3.03
Transfer Experience	3.26	3.19	3.25	3.32	3.25
Ujima	2.94	2.89	2.89	3.06	2.94
Via	3.16	3.06	3.11	2.96	3.07
All LLP Average	3.21	3.16	3.22	3.28	3.22
Non-LLP Average	3.20	3.10	3.18	3.24	3.18
All First Year Average	3.20	3.12	3.20	3.25	3.19
Launched Fall 2024					

The following details provide Living Learning Program metrics for fall to fall first year retention rates:

Living-Learning Programs Fall to Fall First Year Retention 2020-2024					
	Fall 2020 Cohort	Fall 2021 Cohort	Fall 2022 Cohort	Fall 2023 Cohort	Average
Aurora			75.0%	92.9%	84.0%
CID (General and Athlete)		82.3%	89.9%	100.0%	90.7%
VTCC	86.1%	88.8%	88.7%	90.2%	88.5%
Digerati				92.1%	92.1%
Galileo	93.7%	91.4%	92.8%	94.1%	93.0%
Generation One		97.0%	82.1%	89.2%	89.4%
Honors Residential Commons	94.8%	97.8%	97.3%	93.6%	95.9%
Hillcrest	96.9%	89.3%	93.2%	97.4%	94.2%
Hypatia	94.2%	91.6%	94.1%	97.1%	94.3%
Impact			89.7%	90.0%	89.9%
Innovate		88.3%	92.9%	98.2%	93.1%
Lavender House			75.0%	75.0%	75.0%
Leadership & Social Change Residential College	97.9%	91.7%	92.2%	91.7%	93.4%
Meraki	92.3%	94.5%	94.1%	98.3%	94.8%
Mozaiko	95.6%	90.1%	89.7%	89.0%	91.1%
Orion	98.0%	93.0%	92.5%	92.8%	94.1%
Reach*					
Residential College at West AJ	96.3%	92.1%	92.9%	94.2%	93.9%
Rhizome		98.0%	93.7%	93.0%	94.9%
Securitas*					
Studio 72	97.3%	92.6%	100.0%	91.3%	95.3%
The Roost*					
Thrive	90.4%	85.5%	85.0%	94.8%	88.9%
Transfer Experience	98.5%	94.7%	93.3%	95.2%	95.4%
Ujima	90.9%	92.3%	96.3%	91.9%	92.9%
Via	94.4%	88.5%	93.1%	87.5%	90.9%
All LLP Average	93.2%	91.3%	92.2%	92.9%	92.4%
Non-LLP Average	91.2%	90.5%	91.6%	92.7%	91.5%
All First Year Average	91.6%	90.7%	91.9%	92.8%	91.8%
Launched Fall 2024					

AURORA: AN INTERFAITH LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/aurora.html

Year Established: 2021

Residence Hall: Harper Hall

Program Director: JillAnn Knonenborg, Dean of Students Office

Staff Funding: Program director position is funded by Dean of Students Office. LLC is 40% of position responsibilities. Shared professional coordinator funded by DOS assists on occasion with GenerationOne, Aurora, and other First-Generation Student and Interfaith Initiatives.

Academic and Administrative Partners: Department of Religion and Culture, Dean of Students Office

Program Fee: $50 per semester

Active Students: 29 (10 returning, 19 new)

Program Description: By 2050, there will be 8.1 billion religious people and 1.2 billion nonreligious people across the globe. All leaders need to know how to live and work with people who have different religious, secular, or spiritual beliefs from them. By exploring different traditions and learning from peers, Aurora prepares students with any major for a diverse future.

Aurora is located in Harper Hall. Whether you identify as religious, secular, spiritual, or you don't know what you are, you're invited to apply. Find belonging on campus and develop community-building skills that you will use for the rest of your life.

CASA MADERNI: A VIRGINIA TECH LIVING – LEARNING PROGRAM IN SWITZERLAND

General Information

Website Link: https://llp.vt.edu/llc/casa_maderni.html

Year Established: 2024

Residence Hall: Villa Maderni, at the Steger Center (Switzerland)

Program Director: Cecilia Bonazzi, Steger Center and Living-Learning Programs

Program Director Funding: Position is jointly funded between Student Affairs and the Steger Center. LLC is 40% of position responsibilities.

Academic Partner: Steger Center for International Scholarship

Program Fee: $50 per semester

Active Students: 60 (Note: This number varies based upon how many students are studying at the Steger Center each semester).

Program Description: The Casa Maderni living-learning community (LLC) is designed to bring together students from a variety of programs studying abroad at the Steger Center for International Scholarship. An interdisciplinary community that provides a home to students of diverse backgrounds from all academic years at Virginia Tech, the Casa Maderni brings together students, faculty, and professional staff who are dedicated to making the most of their study abroad experience through community-engaged learning, a culture of well-being, and the development of intercultural competencies. The Casa Maderni strives to provide a home away from home, to shape and enhance the student experience abroad by offering opportunities to participate broadly in the life of Riva San Vitale and Ticino. Through partnerships between academic programs and student affairs, students will be educated, encouraged, and empowered to make the most of their semester abroad in Switzerland and in Europe.

VIRGINIA TECH CORPS OF CADETS

General Information

Website Link: https://llp.vt.edu/llc/corps.html

Year Established: 1872

Residence Hall: Pearson Hall East, Pearson Hall West, and Upper Quad Hall North

Program Director: General William Seely, III

Program Director Funding: Corps of Cadets

Academic Partner: VT Honors College and Virginia Tech National Security Institute

Program Fee: $240

Active Students: 1,374 (487 new, 887 returning)

Program Description: In 1872, Virginia Tech's first students were cadets. This proud military tradition has continued with the Virginia Tech Corps of Cadets since the creation of the university. Dedicated to leadership development and the embodiment of Ut Prosim (That I May Serve), the Virginia Tech Corps of Cadets community is home to over 1,200 cadets housed on the historical Upper Quad of Virginia Tech's campus. Cadets live on campus all four years. The Corps' community includes Pearson Hall East, Pearson Hall West, and Upper Quad Hall North, the newest residence hall on campus. Cadets participate in the Corps and one of four tracks: our Citizen-Leader Track, Army ROTC, Navy ROTC (including Marine Corps), or Air Force ROTC (including Space Force). All tracks offer scholarship opportunities and employment options after graduation. The Corps of Cadets has many internal cadet organizations that celebrate service to the community, university history, professional development, culture and identity, precision drill, team sports, and more.

DIGERATI: AN INFORMATION TECHNOLOGY LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/digerati.html

Year Established: 2023

Residence Hall: Pritchard Hall

Program Director: Perry D. Martin, Center for Engineering Excellence and Discovery

Program Director Funding: College of Engineering, Center for Engineering Excellence and Discovery. LLC is 50% of position responsibilities.

Academic Partner: College of Engineering, Center for Engineering Excellence and Discovery

Program Fee: $50 per semester

Active Students: 66 (29 new, 37 returning)

Program Description: Digerati is an interdisciplinary living-learning community located in Pritchard Hall for students with career interests in various aspects of information technology such as computer science, computer engineering, business information technology, and cyber security, among others. The community facilitates a climate of peer support designed to encourage students to be engaged in the academic, social, and career development aspects of college life. This collegial environment of peer support in Digerati extends to include collaborating faculty from various university departments, leaders from information technology companies, and community-based partners. This network of support will promote habits of both independence and interdependence as students grow as engaged scholars and emerging information technology professionals.

GALILEO & HYPATIA: AN ENGINEERING LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/galileo_hypatia.html

Year Established: Hypatia: 2001 Galileo: 2004

Residence Hall: Pritchard Hall

Program Director: Dr. DeAnna Katey, Center for Engineering Excellence and Discovery (CEED)

Funding: Program Director is funded by CEED. LLC is 70% of position responsibilities. Graduate Teaching Assistants (GTAs) associated with LLC are funded by CEED.

Academic Partner: College of Engineering, Center for Engineering Excellence and Discovery

Program Fee: $50 per semester

Active Students: 527 (439 new, 88 returning)

Program Description: Galileo and Hypatia are the living-learning communities for engineering students. Both communities are directed by the Center for Engineering Excellence and Discovery office. Galileo and Hypatia bring together engineering students in a residential environment to provide encouragement and support in pursuing a career in engineering. Galileo (men) and Hypatia (women) are for first-year and first-time College of Engineering students with an interest in exploring engineering, making lasting friendships, and achieving academic success. Upper-division leaders live in the community to provide mentoring and community support.

These communities are designed to:

- Help you transition well from high school to college and start planning for your transition from college to career (it happens quicker than you realize!).
- Make a large university feel more like home.
- Explore areas of your professional development as an engineer with a focus on topics of diversity.

GENERATION ONE: A FIRST GENERATION LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/generationone.html

Year Established: 2021

Residence Hall: Slusher Tower

Program Director: Brandon Crowder, Dean of Student's Office

Staff Funding: Dean of Students Office. LLC is 70% of position responsibilities. Shared professional coordinator funded by DOS assists on occasion with GenerationOne, Aurora, and other First-Generation Student and Interfaith Initiatives.

Academic Partner: Dean of Students Office, Undergraduate Education (home for course)

Program Fee: $50 per semester

Active Students: 70 (53 new, 17 returning)

Program Description: As a First-Generation student, the GenerationOne Living Learning Community at Virginia Tech is a place where you can share the unique triumphs and challenges of navigating college life with your first-generation peers. Currently located in Slusher Tower, this welcoming community is open to all first-generation students. This community features programming and a course that celebrates the first-gen identity. We aim to create community, promote lifelong learning, welcome diverse ideas, instill values, and cultivate a strong academic identity.

IMPACT: A DATA ANALYTICS LIVING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/impact.html

Year Established: 2022

Residence Hall: Cochrane Hall

Program Director: Sara Huggett, Undergraduate Academic Programs, Pamplin College of Business

Program Director Funding: Funding for Program Director and Academic Coordinator is jointly funded by College of Science and Pamplin College of Business. LLC is 100% of position responsibilities.

Academic Partner: Pamplin College of Business and the College of Science

Program Fee: $50 per semester

Active Students: 120 (106 new, 14 returning)

Program Description: The Impact Living Learning Community (LLC) offers students from any major or any year a chance to expand their knowledge of data analytics in a collaborative environment.

Members live together in the same residential hall, engaging in both academic and social events. Through a one-credit foundational course (taken your first semester in Impact) introducing foundational concepts on data analytics and networking opportunities throughout the year with Virginia Tech alumni, professors, and industry professionals, students will tackle data challenges and build valuable connections and knowledge while living in Impact. We welcome students who want to expand their data analytics skills and knowledge, network with data analytics faculty and professionals, work in multidisciplinary teams to solve problems using data, engage in community events, and learn leadership skills. Students will emerge as effective leaders who can make an impact through data-informed decisions.

INNOVATE: AN ENTREPRENURIAL VIRGINIA TECH LIVING LEARNING COMMUNITY

General Information

Website Link: https://llp.vt.edu/llc/innovate.html

Year Established: 2013

Residence Hall: Creativity Innovation District

Program Director: Derin Murphy, Undergraduate Academic Programs, Pamplin College of Business

Program Director Funding: Program Director and Academic Coordinator is funded by Pamplin College of Business. LLC is 100% of position responsibilities.

Academic Partner: Pamplin College of Business

Program Fee: $50 per semester

Active Students: 184 (65 Returning, 119 new)

Program Description: Innovate is a community of entrepreneurs determined to make the world a better place, one idea at a time. Our goal is to cultivate belonging, community, and entrepreneurial spirit. We do this by creating meaningful connections, conversations, and opportunities to engage both inside and outside of the classroom.

Living: Led by the Program Coordinator, Innovate students will attend a variety of workshops and events throughout the academic year that focus on building community, leadership, and skill building. Examples of events include The Great Rubber Duck Regatta, How to Pitch workshop, and weekly study halls. Our students are supported by six upperclassmen that serve as Wing Leaders. These Innovate leaders support community initiatives, act as a campus resource, and encourage students to step outside their comfort zone.

Learning: Innovate's Academic Coordinator, a professor within Pamplin College of Business, assists in developing the vision for Innovate. The Academic Coordinator teaches the required course MGT 1064. During the MGT 1064 course, Innovate hosts weekly Fireside Chats, where we bring professionals to campus to speak on their experience. Additionally, Innovate leadership plans treks to local and regional companies, providing students opportunities to explore new ideas and network with industry professionals.

Innovate is for students of any major, academic college, or academic year who have an expressed interest in opening their own business and more broadly entrepreneurship.

LAVENDAR HOUSE: AN LGBTQ+ STUIDES LIVING LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/lavender_house.html

Year Established: 2022

Residence Hall: O'Shaughnessy Hall

Program Director: Emerson Clevinger, College of Liberal Arts and Human Sciences

Funding: Wage funding for 15 hours per week by CLAHS. LLC is 100% of position responsibilities (15 hours per week).

Academic Partner: Women and Gender Studies, College of Liberal Arts and Human Sciences

Program Fee: $50

Active Students: 35 (18 Returning, 17 New)

Program Description: The Lavender House Living-Learning Community is a home of and for LGBTQ+ students and allies who want to learn about LGBTQ+ lived experiences as they are shaped by intersecting and marginalized identities. Students in this LLC will take a 3-credit introductory course to queer studies which will provide a foundation for the history and tradition of LGBTQ+ leadership and advocacy.

Lavender House is built for queer and trans students, as well as allies to the LGBTQ+ community, and is open to students of all majors of study. Here, we explore identity and the intersections, experiences, and histories that guide us. Through weekly activities and coursework, students in Lavender House will develop a deeper understanding of LGBTQ+ cultures, history, and leadership. This living-learning community strives to create a supportive and affirming space on campus for students to be in community with one another.

Program will close at conclusion of Academic Year 2025-2026

MERAKI: A WELL – BEING VIRGINIA TECH LIVING LEARNING COMMUNITY

General Information

Website Link: https://llp.vt.edu/llc/meraki.html

Year Established: 2019

Residence Hall: Payne Hall

Program Director: Kevin Wogenrich, Hokie Wellness

Program Director Funding: Hokie Wellness. LLC is 90% of position responsibilities.

Academic Partners: Department of Human Nutrition, Foods, and Exercise; Hokie Wellness

Program Fee: $50 per semester

Active Students: 221 (150 new, 71 returning)

Program Description: It takes a village to understand just what well-being is -- and what it means for you. Well-being can mean so many things to so many different people. Our programs and experiences encourage you to find out what it means to you and leave a part of yourself in it. Through fantastic partnerships across campus, students are supported by a variety of university departments throughout their journey.

In the Meraki Living-Learning Community (LLC), students will be encouraged to put their passion, creativity, and soul into finding themselves through well-being. No matter your starting point, we want you to join us on your well-being journey. In this positive and supportive environment, students will determine what it means for them to be well, explore the six dimensions of well-being, and develop lifelong skills to make Meraki more than just a saying but rather a lifestyle. By engaging with faculty, alumni, and campus resources, there will be a variety of experiences offered for students to continue to evolve their own understanding of well-being. We hope that students will embrace what they learn during their time in Meraki and share it with those in their networks, the communities, and beyond. Your well-being and self-discovery continues today, join us!

MOZAIKO: AN INTERCULTURAL LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/mozaiko.html

Year Established: 2017

Residence Hall: Harper Hall

Program Director: Carey Stewart, Cranwell International Center

Staff Funding: Funding for Program Director and Language Faculty Fellows is through Cranwell International Center. LLC is 50% of program director position responsibilities.

Academic Partner: College of Liberal Arts and Human Science, Pamplin College of Business

Program Fee: $50 per semester

Active Students: 171 (60 new, 111 returning)

Program Description: In Mozaiko, we bring the world to your residence. Located in Harper Hall, domestic and international students live together in a diverse community where they learn about each other's culture and prepare for a lifetime of intercultural leadership.

Mozaiko is a program of the Cranwell International Center, and is a collaborative venture that includes support from the College of Liberal Arts and Human Science, Pamplin College of Business and a number of departments across campus with interest in engaging with students in the intercultural experience.

We ask that Mozaiko students participate in the following programs and events. Mozaikans participate in:

- Attend the Mozaiko Community Retreat in August
- Intercultural learning opportunities
- Community Conversations, the student-led dialogue on cultural differences
- World on Wednesday Programming including: festivals, cooking events, and other cultural event(s)

ORION: A SCIENCE LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/orion.html

Year Established: 2019 (preceded by Curie and Biological Life Sciences Learning Communities)

Residence Hall: New Residence Hall East

Program Director: Temperance Rowell, Ph.D., College of Science

Staff Funding: Funding for Program Director and Graduate Teaching Assistant is from the College of Science. LLC is 100% of Program Director position responsibilities.

Academic Partner: College of Science

Program Fee: $50 per semester

Active Students: 206 (171 new, 35 returning)

Program Description: Orion helps science students to develop personal and professional skills integral to the practice of science! Orion students have easy access to academic support, personal support, professional development, and a close-knit community through our shared courses, mentor program, community activities, and fun study breaks. Students typically apply as incoming first-years and have the option to apply to return for multiple years through our return leadership roles that focus on providing support in and outside of the classroom for our younger students.

Located in New Residence Hall East, Orion is an academic and co-curricular program supported through a partnership with the College of Science and the Office of Living-Learning Programs. Orion includes over 230 first to fifth year students from multiple science majors! We aim to foster a small community of students who have a shared learning experience and a sense of belonging at a large university. We are committed to supporting retention and diversity in STEM at Virginia Tech.

Program will close at conclusion of Academic Year 2025-2026

RHIZOME: A VIRGINIA TECH LIVING – LEARNING COMMUNITY THINKING GLOBALLY AND ACTING LOCALLY

General Information

Website Link: https://llp.vt.edu/llc/rhizome.html

Year Established: 2021

Residence Hall: Creativity Innovation District

Program Director: Grant Hamming, Ph.D., College of Architecture, Arts, and Design.

Program Director Funding: Funding for PD is jointly funded by Student Affairs and College of Architecture, Arts, and Design. LLC is 90% of position responsibilities.

Academic Partner: College of Architecture, Arts, and Design

Program Fee: $50 per semester

Active Students: 104 (75 new, 29 returning)

Program Description: Rhizome is an interdisciplinary and multi-generational community which is aimed at developing the skills and perspectives necessary to act on complex global challenges. Through a combination of curricular, co-curricular, and social involvement, Rhizomers begin to shape their personal, academic, and social development to help them change the world—no matter their future career! With a yearly theme based on the United Nations Sustainable Development Goals, Rhizome uses real-world case studies to investigate systems thinking, human-centered design, and sustainable development.

Program will close at conclusion of Academic Year 2025-2026

SECURITAS: A CYBERSECURITY LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/securitas.html

Year Established: 2024

Residence Hall: Cochrane Hall

Program Director: Shanti Freeman, Undergraduate Academic Programs, Pamplin College of Business

Program Director Funding: Funding for Program Director and Academic Coordinator is jointly funded by Pamplin College of Business and Hume Center for National Security and Technology. LLC is 100% of position responsibilities.

Academic Partner: Pamplin College of Business & Hume Center for National Security and Technology

Program Fee: $50 per semester

Active Students: 58 (35 new, 23 returning)

Program Description: The Securitas Living-Learning Community is for human-centered innovators who will work across disciplines to build, manage and safeguard the cyber spaces of the future. Securitas equips leaders with the skills and tactics to keep people safe online, in-person and in hybrid spaces. Located in Cochrane Hall, Securitas champions a broad vision of cybersecurity, and the kinds of people who can contribute. We are creative, curious, and civic-minded, with a genuine sense of community. Within Securitas, we encourage and respect the multiple perspectives and diverse backgrounds needed to build, maintain, and critique emerging technologies and their impact.

STUDIO 72: AN ARTS LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/studio_72.html

Year Established: 2017

Residence Hall: Creativity and Innovation District

Program Director: Zach Blevins Goad, Student Engagement and Campus Life

Program Director Funding: Student Engagement and Campus Life. LLC is 70% of position responsibilities.

Academic Partner: N/A

Program Fee: $50 per semester

Active Students: 98 (76 new, 22 returning)

Program Description: In Studio 72, our philosophy is that time and space to create art is the key to tapping into creativity. Here students come to understand the arts as essential to the human experience. As a member of this community, you can expect:

- Exclusive access to performing and visual arts studio space in the Creativity and Innovation District, the newly built home of Studio 72.
- Hands-on workshops focused on trying new art forms.
- To experience arts events on campus and in the town of Blacksburg with other members of the community.
- To participate in weekly discussions about artistic process and critique of your peers' artwork.
- To belong in a community of people who also create and love the arts.

Studio72 is open to all students regardless of major, academic year, identity, and artistic expertise. This community encourages creative approaches to problem solving, with an emphasis on collaborative art-making outside of the classroom. Students can participate in weekly critique session and semesterly arts showcase events, as well as hands-on making workshops with visiting artists, faculty, staff, and local artists. Whether it's performance art, visual art, digital art, or somewhere in between, Studio 72 is a community where curiosity, innovation, imagination, and creating art are a way of life.

THE HILLCREST HONORS COMMUNITY

General Information

Website Link: https://honorscollege.vt.edu/Community/Housing/hillcrest.html

Year Established: 2000

Residence Hall: Hillcrest Hall

Program Director (Faculty Preceptor): Stephanie Lewis, Ph.D., Honors College

Program Director Funding: Honors College. LLC is 30% of position responsibilities.

Academic Partner: Honors College

Program Fee: $50 per semester

Active Students: 61 (38 new, 23 returning)

Program Description: Nestled on top of the hill along West Campus Drive, Hillcrest Honors is home to a tight-knit community of around one hundred Honors students. Hillcrest is both multi-generational and transdisciplinary, a place where you can share your interests with other passionate and ambitious honors students working in diverse areas across the university. Above all, Hillcrest Honors is committed to helping you find your home at Virginia Tech. With a strong tradition of mentorship and intentional community, Hillcrest is a place where everyone will know your name.

In the Hillcrest Honors community, you can expect to...

- Plan and enjoy group dinners and other fun events, such as the annual Hillcrest Haunted House!
- Celebrate the accomplishments of your hallmates
- Explore foods and snacks from other cultures
- Serve the community
- Connect with Honors College faculty and staff, whose offices are conveniently located on the first floor of Hillcrest!
- Practice your humor and wit

1

THE ROOST: A RECOVERY LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/the_roost.html

Year Established: 2024

Residence Hall: Payne Hall

Program Director: Amy Terry, Hokie Wellness

Program Director Funding: Hokie Wellness. LLC is 40% of position responsibilities.

Academic Partner: N/A

Program Fee: $50 per semester

Active Students: 11 (5 new, 6 returning)

Returning Students: 6

Program Description: The Roost is a dynamic Living-Learning Community for individuals in recovery from a substance use disorder, those exploring diverse recovery concepts, and students advocating for recovery. Located in Payne Hall, The Roost empowers your story by nurturing holistic well-being, and encouraging strong peer connections. Immerse yourself in a distinctive college experience rooted in a substance-free community and self-discovery.

We believe that recovery is more than the absence of substance use and/or addictive behaviors. Instead, it is the presence of sustained, consistent action to improve all aspects of our lives. Recovery includes improved well-being, becoming a better person, living in a positive community with others, finding meaning and purpose and being of service to those around us.

THRIVE: A PERSONAL GROWTH LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/thrive.html

Year Established: 2016

Residence Hall: Slusher Tower

Program Director: Rachel Dalton, Student Engagement and Campus Life

Program Director Funding: Student Engagement and Campus Life. LLC is 70% of position responsibilities.

Academic Partner: N/A

Program Fee: $50 per semester

Active Students: 73 (50 new, 23 returning)

Program Description: Thrive is a community that welcomes students of all majors and all years to live and learn together. We're a group of people with diverse perspectives, experiences, interests, and talents. Students in Thrive are not expected to enroll in academic classes together, so we get together regularly in other ways:

- Community Gatherings each week are a great opportunity to build friendships, learn, and have fun together: s'mores and outdoor games nights, movie and hot chocolate nights, creative and artistic activities (like sidewalk chalk and canvas painting), workshops about our top 5 CliftonStrengths, speakers from around campus, gorgeous hikes off campus, and more.
- Family Dinners at D2 every other week allow us time to catch up with each other over a great meal.
- Other activities and events, both on and off campus, that help us to create memories and experience more – like going to the downtown farmer's market on the weekend, or to Benny's for pizza; walking on the Huckleberry Trail together; visiting the drone park on campus; playing video and board games; and enjoying the sunset from the Pylons.
- Peer mentoring: Every first-year student is paired with a peer mentor – someone who remembers what it was like to be a new student and who wants to provide support throughout the year.

TRANSFER EXPERIENCE: A TRANSFER STUDENT LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/transfer.html

Year Established: 2015

Residence Hall: Newman Hall

Program Director: Haley Tucker, Academic Advising Initiatives

Program Director Funding: Academic Advising Initiatives. LLC is 50% of position responsibilities.

Academic Partner: Undergraduate Academic Affairs; Pamplin College of Business; College of Engineering

Program Fee: $50 per semester

Active Students: 214 (192 new, 22 returning)

Returning Students: 22

Program Description: Each year about 1,000 transfer students enroll at Virginia Tech. Approximately 20 percent of each graduating class of Hokies began their journey as transfers. Though they may come from a variety of different backgrounds, Transfer Experience gives its members an instant peer network of others who also have some post-secondary education and are transitioning to Virginia Tech. They will all be figuring out how to become Hokies -- together! As with other Virginia Tech living-learning communities, faculty involvement and shared governance will play a major role in shaping Transfer Experience. Transfer Experience living-learning community is specifically designed to meet the needs of students who transfer to Virginia Tech from a community college or another four-year institution. Transfer Experience creates an environment where they can live with and among other transfer students and will provide connections to a variety of campus resources. Throughout the year, activities, events, and programs designed in collaboration with community members will assist transfer students in navigating a new environment and meeting the goals they have for the coming academic year.

UJIMA: AN AFRICANA STUDIES LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/ujima.html

Year Established: 2018

Residence Hall: Peddrew – Yates Hall

Program Director: Cedric Dunham III, Academy of Transdisciplinary Studies

Program Director Funding: Student Affairs. LLC is 100% of position responsibilities.

Academic Partner: Africana Studies

Program Fee: $50 per semester

Active Students: 182 (102 new, 80 returning)

Program Description: The Ujima Living-Learning Community (LLC), located in Peddrew-Yates Hall, focuses on cultural enrichment and academic excellence for students of all backgrounds to partake in programming and dialogue about Black identity, culture, and history. The Ujima LLC works in collaboration with Africana Studies and the Black Cultural Center (BCC) to provide students with resources and support systems that enrich every student's experience.

Program will close at conclusion of Academic Year 2025-2026

VIA: A MAJOR AND CAREER EXPLORATION LIVING – LEARNING COMMUNITY AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/llc/VIA.html

Year Established: 2018

Residence Hall: Newman Hall

Program Director: Jason Johnson, Academic Advising Initiatives: University Studies

Program Director Funding: Academic Advising Initiatives: University Studies. LLC is 50% of position responsibilities.

Academic Partner: University Studies

Program Fee: $50 per semester

Active Students: 40 (27 new 13 returning)

Program Description: What do you want to do with your life? At VIA, we love that question. That's because we're a dynamic community of students from every major who want to support one another and build life-long friendships while exploring all that Virginia Tech has to offer.

Through fun field trips, social and wellness activities, hands-on workshops, a personal success team, and more, VIA will help you create your own unique path as a Hokie.

Who VIA is for?

- VIA is open to any student who wants to explore everything Virginia Tech has to offer!

As a resident of VIA, you'll:

- Meet regularly with an academic advisor, a career counselor, and peer mentors who can talk to you about your goals, careers, potential majors, classes, life plans, and more.
- Participate in regular field trips, workshops, activities, and events that will help you learn more about yourself, careers, and majors so you can figure out the right path for you.

CREATIVITY AND INNOVATION DISTRICT
AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/CID.html

Year Established: 2021

Residence Hall: Creativity and Innovation District LLC

Program Director: Rachel Hosig, Office of Living-Learning Programs

Program Director Funding: Office of Living Learning Programs. LLP is 100% of position responsibilities.

Faculty Principal: Tim Baird, Ph.D., Department of Geography

Faculty Principal Funding: Fellowship under Provost Office and Student Affairs. Stipend: Student Affairs. Three credit course buyout: Provost Office

Academic Partner: Institute for Creativity, Arts, and Technology, School of Visual Arts, School of Performing Arts

Program Fee: $50 per semester

Active Students: 198 new students (in addition to students from the 3 LLCs)

Program Description: The Creativity and Innovation District Living-Learning Program is a radically new residential experience at Virginia Tech!

Located within the CID are three separate LLCs: Studio 72, Innovate, and Rhizome. These LLCs give you the chance to specialize on a particular theme, allow students to additionally attend programming and events through the Faculty Principal, Dr. Tim Baird, as well as have access to the physical amenities located in the building. Students can choose to be a part of one of these three communities by applying. Students who live in the building and are not a part of one of the three LLCs have a less specialized, broader experience.

This new residence hall is the cornerstone of our new Creativity and Innovation District, making the most of existing programs and facilities in the area. Here, students will benefit from a vibrant community where individuals working across disciplines come together, explore, and create.

HONORS RESIDENTIAL COMMONS AT VIRGINIA TECH

General Information

Website Link: https://honorscollege.vt.edu/Community/Housing/hrc.html

Year Established: 2011

Residence Hall: East Ambler Johnston Hall

Program Director: Home department: Office of Living-Learning Programs. Current PD: Tanner Cooper, tjcooper@vt.edu

Program Director Funding: Office of Living Learning Programs. Residential College is 100% of position responsibilities.

Faculty Principal: Natalie Cook, Ph.D., Department of Population and Health Sciences

Faculty Principal Funding: Fellowship under Provost Office and Student Affairs. Student Affairs provides the Faculty Principal stipend. The Provost Office provides a three-credit course buyout.

Academic Partner: Honors College

Program Fee: $50 per semester

Active Students: 312 (148 returning, 164 new)

Program Description: The Honors Residential Commons (HRC) is the first residential college at Virginia Tech, founded in 2011. We are a multi-generational, multi-disciplinary living-learning community with our own traditions and sense of belonging. We are comprised of more than 300 Junior Fellows (undergraduate students), several Graduate Fellows (graduate students), and more than 30 Senior Fellows (faculty and esteemed members of the New River Valley). While the HRC is student-governed, it also receives consistent leadership from a Faculty Principal (live-in tenure-track faculty member) and Program Coordinator (live-in Housing and Residence Life staff member).

We foster a supportive, yet challenging community that creates the conditions for students to pursue meaningful encounters with the wider world. The Honors Residential Commons (HRC) at East Ambler Johnston strives to engage a diverse community of students pursuing development of themselves, relationships with others, and the projection of their passions into the greater community with unwavering curiosity and a commitment to lifelong service and learning. In fellowship, all things grow.

LEADERSHIP AND SOCIAL CHANGE RESIDENTIAL COLLEGE AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/residential_colleges/lscrc.html

Year Established: 2018

Residence Hall: O'Shaughnessy Hall

Program Director: Hannah Roach, Office of Living-Learning Programs

Program Director Funding: PD position is funded by Office of Living Learning Programs. Residential College is 100% of position responsibilities.

Faculty Principal: Rick Rudd, Ph.D., Agricultural, Leadership, and Community Education

Faculty Principal Funding: Fellowship under Provost Office and Student Affairs. Faculty Principal Stipend: Student Affairs. Three-credit course buyout: Provost Office.

Academic Partner: Agricultural, Leadership, and Community Education

Program Fee: $50 per semester

Active Students: 320 (69 returning, 251 new)

Program Description: The Leadership and Social Change Residential College (LSCRC) is a leadership development program maintained through a collaborative effort of the Department of Agricultural, Leadership, and Community Education in the College of Agriculture and Life Sciences, the Office of Living-Learning Programs, and VT Engage: The Center for Leadership and Service Learning.

The community offers a co-curricular laboratory for learning and leading under the direction of a live-in faculty member. At Virginia Tech, our residential colleges are both multi-generational (students of all class years) and multi-disciplinary (students of all majors).

The mission of the Leadership and Social Change Residential College is to offer students a theoretical foundation combined with the practical knowledge and skills necessary to lead in a complex global environment.

RESIDENTIAL COLLEGE AT WEST AMBLER JOHNSTON AT VIRGINIA TECH

General Information

Website Link: https://llp.vt.edu/residential_colleges/waj.html

Year Established: 2012

Residence Hall: West Ambler Johnston Hall

Program Director: Catherine James, Office of Living-Learning Programs

Program Director Funding: Office of Living Learning Programs. Residential College is 100% of position responsibilities.

Faculty Principal: Ashley Reed, Ph.D., Department of English

Faculty Principal Funding: Fellowship under Provost Office and Student Affairs. Faculty Principal Stipend: Student Affairs. Three-credit course buyout: Provost Office.

Academic Partner: N/A

Program Fee: $50 per semester

Active Students: 834 (224 returning, 610 new)

Program Description: The Residential College at West Ambler Johnston takes the medieval "vera universitas" as a model in being both a "true university" and (more literally) a "real community." This vera universitas is a shared physical and intellectual space that generates its energy from the collaboration, both formal and informal, between teachers and students outside the classroom. Here, information becomes knowledge. Here, opinion becomes analysis. Here, belief becomes conclusion. Together, the diverse community of the Residential College at West Ambler Johnston opens up the questions, discussion, and analysis they will take with them beyond Virginia Tech.

Our Vision: First and foremost, the Residential College at West Ambler Johnston is a place where students belong, learn, and give. This multi-disciplinary, first-year through graduate level living-learning community, thriving with meaningful and sustained relationships among faculty, staff, students, and the worlds they pursue together, promote rich intellectual, cultural, and social context where students "know and are known." The residential colleges seek self-motivated, lifelong learners, with diverse interests, who will build a community of scholars in the spirit of Virginia Tech's motto, Ut Prosim (That I May Serve).

Cultural and Community Center Benchmarking

The following benchmarking notes which Virginia Tech SCHEV peers regarding has cultural and community centers:

	Native Indigenous	Asian Pacific Islander Desi American	Black	Hispanic Lantix	Pride LGBTQIA+	Women's Center	Other	If Y, where is it housed	No Centers Identified
Cornell University	N	Y	Y	Y	Y	Y	Jewish Living	Diversity and Inclusion	
Iowa State University	N	N	Y	N	N	Y	Multicultural Center	Student Affairs	
Michigan State University	N	N	N	N	Y	Y	Multicultural Center	Student Life and Engagement	
North Carolina State University	N	N	Y	N	Y	Y	Multicultural Center	Academic and Student Affairs	
Pennsylvania State University	N	N	N	N	Y	Y	Multicultural Center	Student Affairs	
Purdue University	Y	Y	Y	Y	Y	Y		Dean of Students	
Rutgers, The State University of New Jersey	Y	Y	Y	Y	Y	Y		Student Affairs	
State University of New York at Buffalo	N	N	N	N	Y	N	Intercultural and Diversity Center	Student Life	
Stony Brook University	N	N	N	N	Y	N	Multicultural Center	Student Affairs	
Texas A&M University	N	N	N	N	N	N			No Centers

	Native Indigenous	Asian Pacific Islander Desi American	Black	Hispanic Lantix	Pride LGBTQIA+	Women's Center	Other	If Y, where is it housed	No Centers Identified
The Ohio State University	N	N	N	N	N	N			No Centers
The University of Texas at Austin	N	N	N	N	N	N			No Centers
The University of Washington - Seattle	N	N	N	N	Y	Y	Multicultural Center		
University of California, Berkeley	Y	Y	Y	Y	Y	Y	Multicultural Community Center	Division of Equity and Inclusion	
University of California, Davis	Y	Y	Y	Y	Y	Y	MENASA, Mixed Community	Student Affairs	
University of Colorado Boulder	N	N	N	N	N	N	Multicultural Center	Division of Student Life	
University of Florida	N	N	N	N	N	N			No Centers
University of Illinois at Urbana-Champaign	Y	Y	Y	Y	Y	Y	Middle East and North African Cultural	Student Affairs	
University of Maryland, College Park	N	N	Y	N	Y	N	Students with disabilities, Unity Center	Belonging and Community	
University of Michigan, Ann Arbor	Y	Y	Y	Y	Y	Y		Student Life	
University of Minnesota - Twin Cities	Y	Y	Y	Y	Y	Y	Al Madinah Cultural Center	Student Engagement	
University of Missouri - Columbia	N	Y	Y	Y	Y	Y		Student Affairs	

	Native Indigenous	Asian Pacific Islander Desi American	Black	Hispanic Lantix	Pride LGBTQIA+	Women's Center	Other	If Y, where is it housed	No Centers Identified
University of Pittsburgh	Y	Y	Y	N	Y	N		Student Affairs	
University of Southern California	Y	Y	Y	Y	Y	N	Middle Eastern, First Generation	Student Life	
University of Wisconsin - Madison	Y	Y	Y	Y	Y	N	Disability Cultural Center, Interfaith Cultural Center	Student Affairs	
Total Y's	10	12	15	11	19	14			
Total N's	15	13	10	14	6	11			
Percent of Y's	40%	48%	60%	44%	76%	56%			
Virginia Tech	Y	Y	Y	Y	Y	Y		Student Affairs	

Future Agenda Items and Closing Remarks

Ryan McCarthy, Committee Chair

Compliance, Audit, and Risk Committee

Compliance, Audit, & Risk Committee
Annual Cycle of Agenda Items

AUGUST/SEPTEMBER	NOVEMBER	MARCH/APRIL	JUNE
• OARC Annual Report • External Financial Statement Audit Update	• Approve Charters • External Financial Statement Audit Results	• External Financial Statement Audit Report • Intercollegiate Athletics Program Report • Discussion with Chief Audit Executive *(Closed Session)*	• Approve Audit Plan • Discussion with External Auditor • Audits of University-Related Corporations

EVERY MEETING			AS NEEDED
CLOSED SESSION	**OPEN SESSION**		
• Update on Fraud, Waste, and Abuse Cases • Discussion with VPARC & CRO	• Open Internal Audit Comments • Audit Plan Status Report • Internal Audit Reports	• Enterprise Risk Management (ERM) Program updates • Institutional Compliance Program (ICP) updates	• External Reviews and Special Reports • OARC Quality Assurance and Improvement Program *(Periodic Self-Assessment and External Quality Assessment, every 5 yrs)*