



ACUA

Association of College
& University Auditors

Annual Membership Meeting

June 23, 2026

ACUA Executive Committee



Nikki Pittman
President



Jana Phelps
Vice President



Eulonda Whitmore
Secretary/Treasurer



Laura Buchhorn
Past President

ACUA Board Members At-Large



Will Hancock



Katie Bumgardner



Amy Kozak



André McMillan



Patrick McKinney

ACUA 2025-2026 Committee Chairs and Sub-Committee Directors

Executive Committee Nikki Pittman	Investment & Finance Committee Eulonda Whitmore	Recognition Committee Monika Cami	Membership Committee Earl Jackson	Communications Committee Mary Krauss	Tools & Resources Committee John Winn	Professional Education Committee John McDaniel Erica Smith	Best Practices Committee Agnessa Vartanova
Nominations Committee Laura Buchhorn	Audit Committee Undra Baldwin	Volunteer Sub-Committee Kim Clingan	Mentorship Sub-Committee Natalie Harrison	College & University Auditor Journal Sub-Committee Kara Hefner	Kick Starters Sub-Committee Kristy Heffley	AuditCon Sub-Committee Wendee Shinsato	Audit & Accounting Principles Sub-Committee Patty Davidson
Stewardship Committee Susy Serrano	Advocacy Committee Marion Candrea	Member Awards Sub-Committee Monika Cami		Web Services Sub-Committee Manuel Pierre	Risk Dictionary Sub-Committee Jennifer Miller	Audit Interactive Sub-Committee Michael Peters	Athletics/The Sideline Sub-Committee Rachel Flenner
Community and Culture Sub-Committee Nik Henegar	Strategic Direction Task Force Kara Kearney-Saylor	Historian Sub-Committee Toni Stephens		Social Media Sub-Committee Ali Subhani	Resource Library Sub-Committee Amy Smith	Virtual Learning Sub-Committee Virginia Kalil	Data Analytics Sub-Committee Tiffany Yordan
				Connect ACUA Sub-Committee Jordan Ramsey		Innovative Digital Learning Task Force Tharanee Ravindran	Artificial Intelligence Sub-Committee Muriel Foster

ACUA Staff



Jose Segarra
Executive Director



Lauren Keith
Program Manager



Lauren Diekhoff
Associate



Nicole Pierwola
Accountant



Fitzgerald Webb
Marketing
Manager



Julie Elfand
Sr. Director of
Meetings

ACUA's Core Values



ACUA Core Values



Integrity

We uphold the highest ethical standards to maintain trust and credibility with colleagues, members, and the institutions we serve.



Open Sharing of Knowledge

We openly collaborate and share experiences to be an indispensable resource for higher education knowledge exchange, best practices, and networking.



Mutual Trust and Friendship

We create a strong support network built on mutual trust and friendships that last a lifetime.



Respect

We foster a culture of respect where everyone feels welcomed, included, and valued.



Commitment to Excellence

We are committed to being the ultimate resource for higher education internal audit training and resources.



Innovation

We embrace new ideas and creative approaches that drive positive change.

ACUA Core Values

Governance, Elections,
Treasurer's Report



Integrity

We uphold the highest ethical standards to maintain trust and credibility with colleagues, members, and the institutions we serve.

Strategic Plan,
Communications



Respect

We foster a culture of respect where everyone feels welcomed, included, and valued.

Webinars, Roundtables,
Conferences



Open Sharing of Knowledge

We openly collaborate and share experiences to be an indispensable resource for higher education knowledge exchange, best practices, and networking.

Networking, Connect
ACUA, Mentoring



Mutual Trust and Friendship

We create a strong support network built on mutual trust and friendships that last a lifetime.

Best Practices,
Hall of Fame



Commitment to Excellence

We are committed to being the ultimate resource for higher education internal audit training and resources.

Member Resources,
Strategic Partners,
Recognition



Innovation

We embrace new ideas and creative approaches that drive positive change.

Hall of Fame: 2025 Inaugural Inductees



Kim Turner



Toni Stephens



Patti Snopkowski



Richard Dawson



Vijay Patel

Mary Barnett (photo unavailable)

Governance Updates

Strategic Partners Updates

Presented by

Jana Phelps

Chief Audit Executive, Kansas State University

ACUA Vice President



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Association of College
& University Auditors

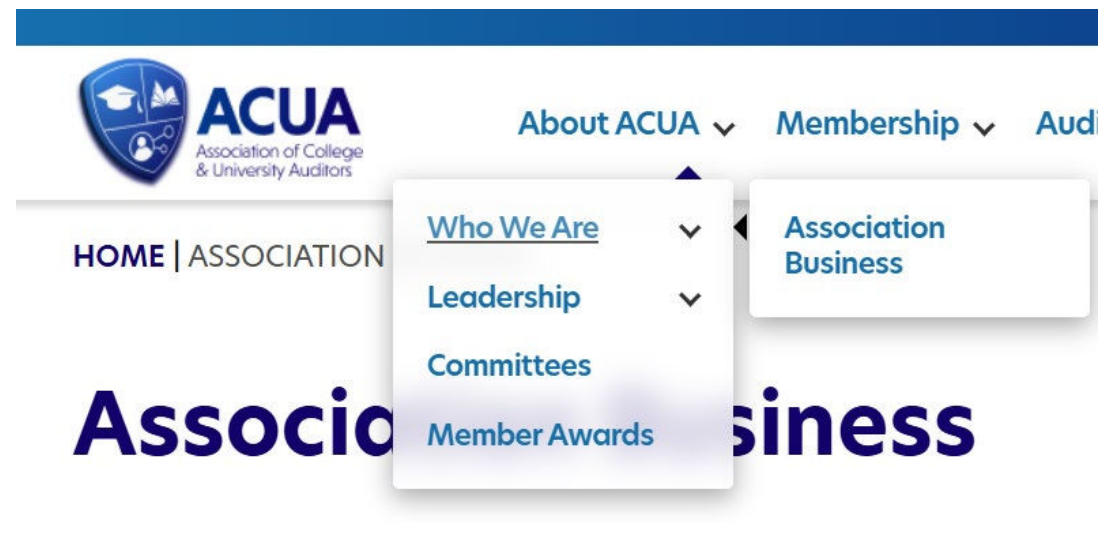
Governance Efforts

- Bylaws were reviewed for necessary updates
- Bylaws Location:
 - About ACUA>Who We Are> Association Business



Integrity

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Governance Efforts

- Monitoring the 2025-2028 Strategic Plan approved in 2025
- Review cycle for Policies, Committee Manuals, and Charters
- Policy Enhancement and Development in 2025-2026
- Chairs Orientation and Training

Focused Purpose

- Support and elevate the member and volunteer experience
- Support long-term resiliency
- Efficient governance and decision making



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Strategic Partners



Innovation

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EISNERAMPER



Diamond Sponsors:

- Baker Tilly – Higher Education Leadership Survey and response outcomes
- Eisner Amper – 2026 Wednesday afternoon sessions at AuditCon; Higher Education Leadership Survey and response outcomes



Strategic Partners



Deloitte.

Higher Education



protiviti[®]
Global Business Consulting

Platinum Sponsor:

- CliftonLarsonAllen

Gold Sponsors:

- Deloitte – Spring 2026 Higher Education Summit for Chief Audit Executives and Audit Directors
- Eminere - ISACA Certification courses
- Protiviti



Innovation

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ACUA Strategic Plan Progress Highlights

Presented by

Jana Phelps

Chief Audit Executive, Kansas State University

ACUA Vice President



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ACUA 2025 – 2028 Strategic Plan



Respect

We foster a culture of respect where everyone feels welcomed, included, and valued.

Association of College & University Auditors

2025 - 2028 Strategic Plan



Goal #1 Strengthen long-term sustainability to foster a more resilient and successful organization.

Goal #2 Nurture a welcoming community in alignment with our core values that foster a long-term commitment to ACUA.

Goal #3 Maximize learning through personalized development opportunities and provide educational resources on emerging risks.

Goal #4 Enhance the member experience by collaborating with industry SMEs across partnerships and peer organizations.



Strategic Goals with Related Impacts

Goal 1: Long Term Sustainability



- Membership Focus = Retention
- Volunteer Pathways = Develop future leaders
- Fiscal Monitoring = Strong reserves and investments in ACUA's future
- Conference Creativity = Innovative, cost-effective events
- Communication = Aligned committees

Goal 2: Welcoming Community



- Member Focus = Satisfied and engaged members
- Communication = Awareness strategy and progress
- Recognition = Career-long member recognition
- Collaborate = Innovative and expanded networking opportunities, virtual and in person

Strategic Goals with Related Impacts

Goal 3: Learning Opportunities



- Learning Management System = Significantly upgrade learning options
- Innovative Information Sharing = Reach members across their careers

Goal 4: Member Experience



- Focused Peer organization Outreach = Fill knowledge and resource gaps
- Strategic Partner Communications = Enhanced member benefits



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Financial History at a Glance

2024

- Restructured membership rates, which had not been adjusted in 10 years
- Change in Bylaws to allow for NHE membership
- Continued analysis and monitoring of conference expenditures
- Shift to a virtual spring conference in the Spring of 2024
- Ended 2024 with an increase in Net Assets of \$328,089

2025

- Invested in a new website and logo redesign and in strategic planning
- Increased strategic partnerships to thirteen
- Transferred \$215,000 back to investments from cash that was moved in 2023
- Hosted two in-person conferences in 2025 to further assess ACUA's financial ability and member appetite
- Ended 2025 with an increase in Net Assets of \$180,599

2026

- Investing in learning and volunteer management systems to increase member and volunteer experiences
- Developing a robust financial resiliency analysis process
- Transferred \$175,000 from cash to investments
- Hosted a virtual spring conference

A graphic consisting of two overlapping triangles. The outer triangle is light blue and the inner triangle is a darker shade of blue. Text is centered within the inner triangle.

**Spring 2026 – Virtual Spring
Summit
326 Attendees
Net ~\$141k**

A photograph of the Louisville skyline at dusk, with buildings illuminated and their lights reflecting on the water in the foreground.

**Fall 2025 – AuditCon
Louisville, KY
447 Attendees
Net ~\$91k**

A photograph of a street scene in Oklahoma City, Oklahoma, featuring brick buildings, a canal, and a Ferris wheel in the background.

**Spring 2025 – Audit Interactive
Oklahoma City, Oklahoma
142 Attendees
Net \$~(14k)**

A photograph of the Atlanta skyline, featuring a prominent Ferris wheel and several skyscrapers.

**Fall 2024 – AuditCon
Atlanta, Georgia
508 Attendees
Net ~\$204k**

Conferencing Snapshot



Treasurer's Report

Presented by

Eulonda Whitmore

Associate Vice President and Chief Audit Executive, Wayne State University

ACUA Secretary/Treasurer



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Treasurer's Report

- ❖ Conducted by Christopher Clair, CPA
- ❖ 2025 Audited Financial Statements
 - ❖ Unqualified Opinion
- ❖ About ACUA>Who We Are> [Association Business](#)

INDEPENDENT AUDITORS' REPORT
March 11, 2026

To the Board of Directors
Association of College and University Auditors, Inc.

Opinion

We have audited the accompanying financial statements of the Association of College and University Auditors, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association of College and University Auditors, Inc. as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.



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Audited Financial Statements Highlights

ASSETS

Current Assets:	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 487,833	\$ 575,430
Accounts receivable - general	1,167	1,366
Investments	750,955	471,837
Prepaid software/website license fees	7,717	16,018
Prepaid insurance	---	1,197
Prepaid conference expenses	<u>18,310</u>	<u>19,535</u>
Total Current Assets	1,265,982	1,085,383
Total Assets	<u>\$ 1,265,982</u>	<u>\$ 1,085,383</u>

LIABILITIES AND NET ASSETS

Current Liabilities:	<u>2025</u>	<u>2024</u>
Accounts payable	\$ 19,631	\$ 19,614
Deferred revenue - meeting	---	4,945
Deferred revenue - dues	<u>220,607</u>	<u>252,741</u>
Total Current Liabilities	240,238	277,300
Net Assets, Without Donor Restrictions	<u>1,025,744</u>	<u>808,083</u>
Total Liabilities and Net Assets	<u>\$ 1,265,982</u>	<u>\$ 1,085,383</u>



Audited Financial Statements Highlights

Revenues:	<u>2025</u>	<u>2024</u>	Expenses:	<u>2025</u>	<u>2024</u>
Program services			Program services	609,335	665,156
Conferences and seminars			Supporting services - management and general	<u>397,921</u>	<u>337,115</u>
Annual/AuditCon	\$ 477,407	\$ 612,864			
Midyear/Audit Interactive	<u>114,248</u>	<u>201,714</u>	Total Expenses	<u>1,007,256</u>	<u>1,002,271</u>
	591,655	814,578			
Supporting activities			Increase in Net Assets Without Donor Restrictions	217,661	328,089
Membership dues	409,420	356,197	Net Assets, Without Donor Restrictions, Beginning of Year	<u>808,083</u>	<u>479,994</u>
Interest and dividend income (net of fees)	12,240	8,808			
Unrealized gain on investments	50,868	16,158	Net Assets, Without Donor Restrictions, End of Year	<u>\$ 1,025,744</u>	<u>\$ 808,083</u>
Realized gain on investments	1,010	10,975			
External outreach - strategic partnership fees	147,653	110,000			
Electronic and print media	8,983	12,869			
Other revenue	<u>3,088</u>	<u>775</u>			
	633,262	515,782			
Total Revenues	1,224,917	1,330,360			



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Investment and Finance Committee

- Discussed current market conditions with ACUA's Financial Advisor
- Continue to be fiscally responsible and add to investments
- Investing in technology infrastructure to enhance effectiveness and increase member service and educational offerings
 - Replacing the membership database
 - New! Learning management system

Highlights from the Membership Committee and Best Practices Committee

Presented by

Patrick McKinney

Director of Internal Audit, University of Texas at Austin

ACUA Board Member at Large



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Membership Committee

- Continuing the New Member webinar series, launched last year. Webinars will be offered quarterly.
- Achieved a retention rate of 91% of members from 2025!
- Mentorship pairings increased to 25 from 11 last year.
- Virtual networking event held in February for Mentorship Program participants
- Member Needs Survey this Summer!



Mutual Trust and Friendship

We create a strong support network built on mutual trust and friendships that last a lifetime.

Member Resources



Renewal Videos Page
Membership > Join and Renew

Membership Renewal Videos

ACUA values your commitment to the organization and active participation as a member. As you look to renew the membership every year, you can use the videos below as resources. The videos describe step by step what you need to do to renew your membership. At the end of the steps, you should receive an email from our membership database with a receipt or invoice for processing.

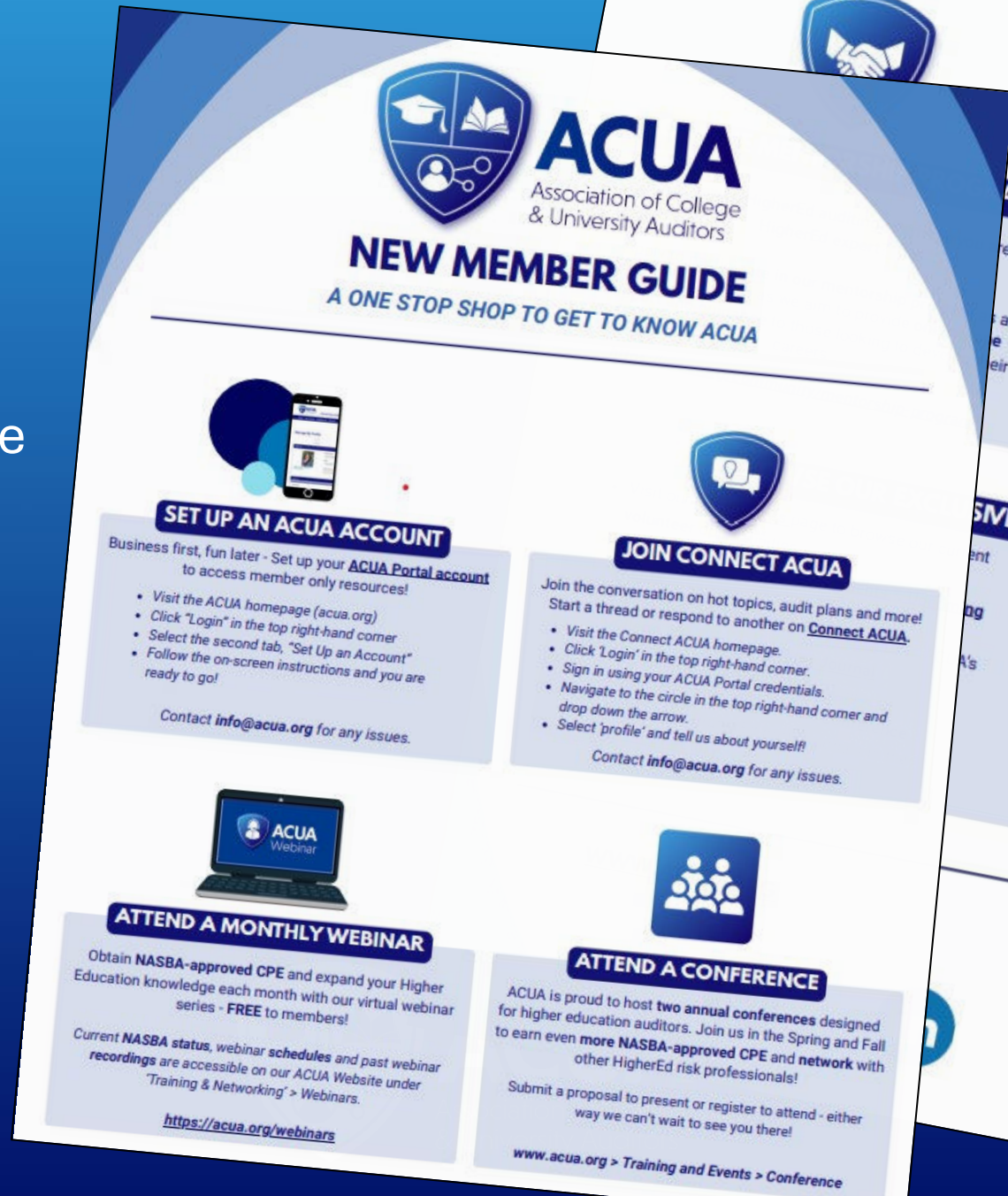
After viewing the videos, visit portal.acua.org to start the membership renewal process.

If you encounter any problems along the way, please feel free to contact ACUA at info@acua.org.

Two video thumbnails are displayed side-by-side. The left thumbnail is titled 'How to Renew My ACUA Membership Institutional Tutorial' and has a duration of 03:11. The right thumbnail is titled 'How to Renew My ACUA Membership Individual Tutorial' and has a duration of 01:35. Both thumbnails feature the ACUA logo (Association of College & University Auditors) and a play button icon. Below each thumbnail is a video player interface with a progress bar and control icons.

Download the New Member Guide to:

- Gain insights;
- Get quick access to benefits;
- Ensure your receiving the latest from ACUA; and
- Connect with peers.



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NEW MEMBER GUIDE

A ONE STOP SHOP TO GET TO KNOW ACUA

SET UP AN ACUA ACCOUNT
Business first, fun later - Set up your **ACUA Portal account** to access member only resources!

- Visit the ACUA homepage (acua.org)
- Click "Login" in the top right-hand corner
- Select the second tab, "Set Up an Account"
- Follow the on-screen instructions and you are ready to go!

Contact info@acua.org for any issues.

JOIN CONNECT ACUA
Join the conversation on hot topics, audit plans and more! Start a thread or respond to another on **Connect ACUA**.

- Visit the Connect ACUA homepage.
- Click "Login" in the top right-hand corner.
- Sign in using your ACUA Portal credentials.
- Navigate to the circle in the top right-hand corner and drop down the arrow.
- Select 'profile' and tell us about yourself!

Contact info@acua.org for any issues.

ATTEND A MONTHLY WEBINAR
Obtain **NASBA-approved CPE** and expand your Higher Education knowledge each month with our virtual webinar series - **FREE** to members!

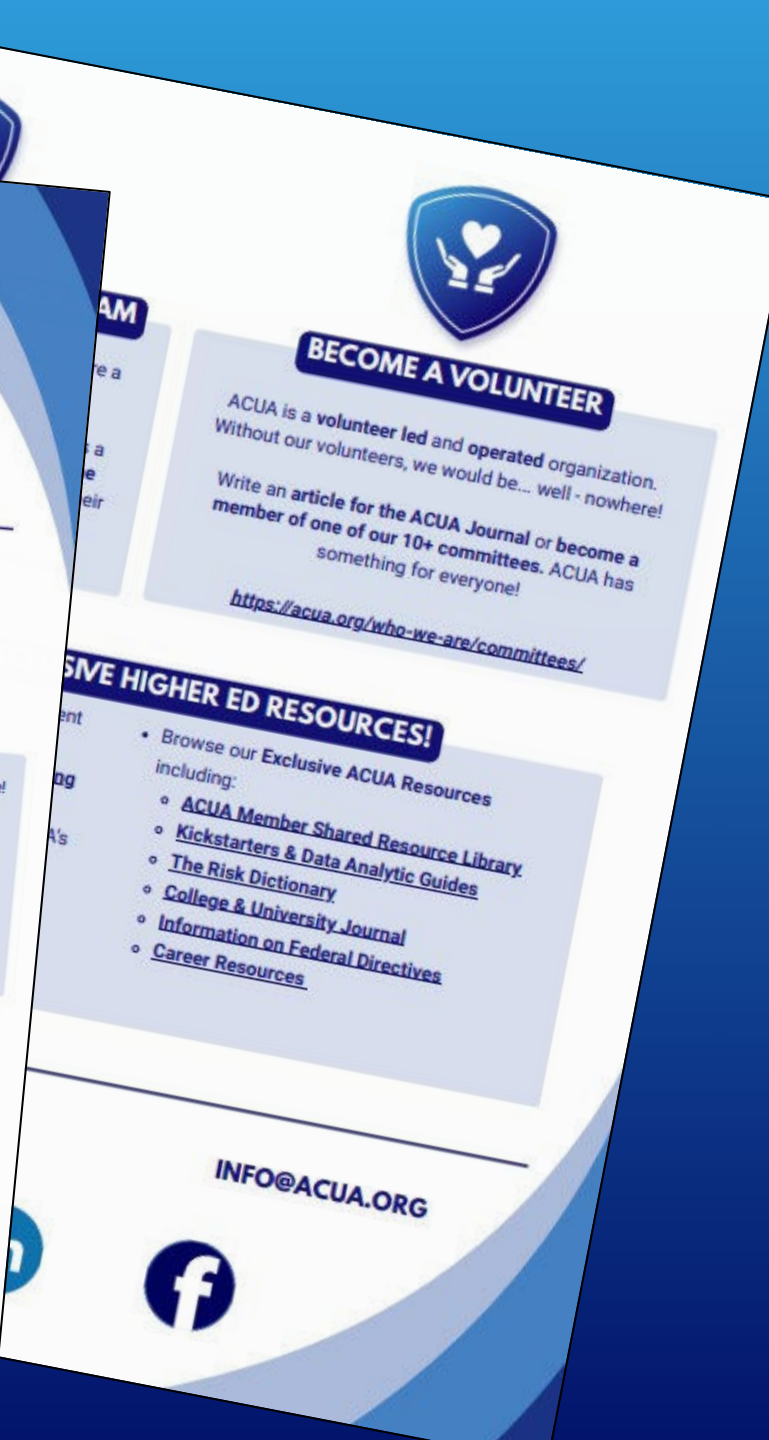
Current **NASBA status**, webinar **schedules** and past webinar **recordings** are accessible on our ACUA Website under "Training & Networking" > Webinars.

<https://acua.org/webinars>

ATTEND A CONFERENCE
ACUA is proud to host **two annual conferences** designed for higher education auditors. Join us in the Spring and Fall to earn even **more NASBA-approved CPE** and **network** with other HigherEd risk professionals!

Submit a proposal to present or register to attend - either way we can't wait to see you there!

www.acua.org > Training and Events > Conference



BECOME A VOLUNTEER

ACUA is a **volunteer led and operated** organization. Without our volunteers, we would be... well - nowhere!


Write an **article** for the **ACUA Journal** or become a **member of one of our 10+ committees**. ACUA has something for everyone!

<https://acua.org/who-we-are/committees/>

EXCLUSIVE HIGHER ED RESOURCES!

- Browse our **Exclusive ACUA Resources** including:
 - **ACUA Member Shared Resource Library**
 - **Kickstarters & Data Analytic Guides**
 - **The Risk Dictionary**
 - **College & University Journal**
 - **Information on Federal Directives**
 - **Career Resources**

INFO@ACUA.ORG





Best Practices Committee

Commitment to Excellence

We are committed to being the ultimate resource for higher education internal audit training and resources.

- Provided CPE eligible roundtables on targeted topics.
- Published and provided feedback on several Kick Starters.
- Presentations on performance metrics and using AI in internal audit.
- Published six ACUA Journal Articles.
- Contracted with The Compliance Group to develop relevant and timely athletics resources.
- Identifying other opportunities for member-requested resources.

Highlights from the Professional Education Committee

Presented by

André McMillian

Chief Audit Executive, University of Delaware

ACUA Board Member at Large



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Professional Education Committee

- Launched AuditCon early
- Increased the number of CPE hours for AuditCon with additional optional CPEs
- Needs assessment for the learning management system
- 2026 Spring Virtual Summit: ACUA's 4th virtual spring conference was held in March 2026
- Planning for 2027 Spring Virtual Summit!
- 2025 AuditCon: Incorporated new CPE requirements and launched the new speaker portal



Open Sharing of Knowledge

We openly collaborate and share experiences to be an indispensable resource for higher education knowledge exchange, best practices, and networking.

Join us!



Auditing the Modern University: 10 IT Risk Trends Shaping Higher Education

June 25, 2026 from 1:00 PM - 2:00 PM ET

Explore the Top 10 IT Audit Trends impacting colleges and universities, translating emerging technology risks into practical, higher-education-specific audit considerations.

Cost: Free for Members; \$25 for Non-Members

CPEs: 1





AuditCon 2026

September 27- October
1, 2026

Sheraton New Orleans
on Canal Street
New Orleans, Louisiana



Highlights from the Tools and Resources Committee

Presented by
Will Hancock

Audit Manager, Auburn University
ACUA Board Member at Large





Innovation

We embrace new ideas and creative approaches that drive positive change.

Tools and Resources Committee

- Over 80 Kickstarters have been published to the new website, with eight planned for release in 2026.
- The ACUA Resource Library has been redesigned to align with the new website and is continuously updated with new files submitted through Connect ACUA.
- The Risk Dictionary team is actively working on a redesign to enhance usability and integrate it more effectively with other ACUA tools.

Highlights from the Recognition Committee

Presented by

Katie Bumgardner

Information Systems Auditor, University of Alaska

ACUA Board Member at Large



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Recognition Committee

- Celebrated ACUA volunteers during National Volunteer Week.
- Developed a digital archive to preserve and showcase artifacts from ACUA's rich history.
- Collaborating with Bostrom and the Board to improve data collection, paving the way for new methods of recognizing volunteers and award recipients.



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Highlights from the Communications Committee

Presented by

Amy Kozak

Chief Audit & Compliance Officer, UC Santa Cruz

ACUA Board Member at Large



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Stay Informed with the Latest Journal Articles

- The ACUA Journal continues to deliver a dynamic, blog-style format
- Audit Tools > College and University Auditor Journal
- Latest article: by Lisa Beymer and the ACUA Auditing and Accounting Principles Subcommittee on Metrics that Matter: How KPIs Define and Demonstrate Success



Mutual Trust and
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About ACUA ▾ Membership ▾ Audit Tools ▾

HOME | COLLEGE AND UNIVERSITY AUDITOR JOURNAL

College and University Auditor Journal

The *College and University Auditor Journal*, published by the Association of College and University Auditors, is tailored for education internal auditors. It features articles on topics such as risk management, computer security, fraud, legislation, and international higher education.

- ACUA Resources
- Member-Shared Resources (Resource Library)
- Kick Starters
- Risk Dictionary
- College and University Auditor Journal



Follow ACUA



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@ACUA.HIGHERED



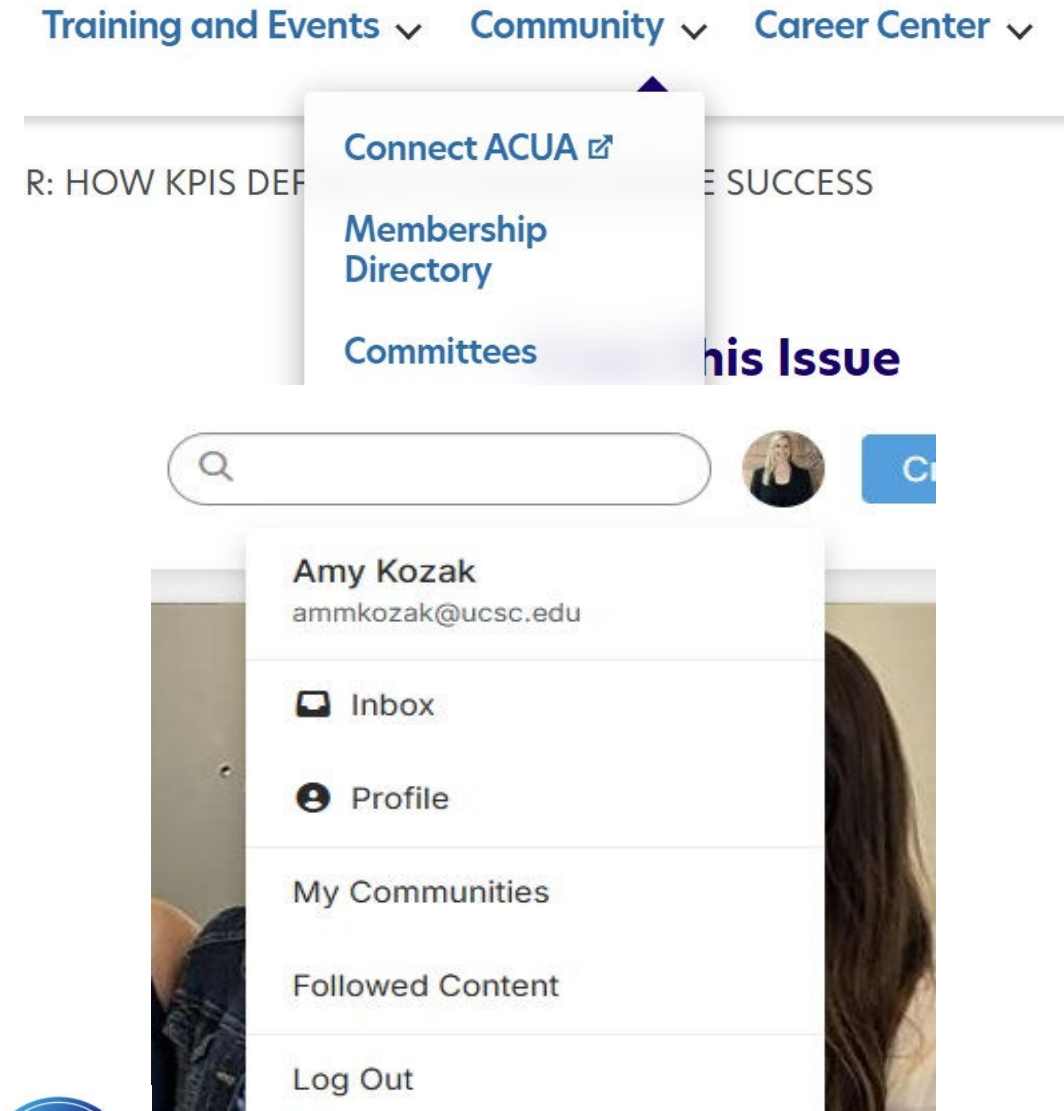
Facebook
@ACUA.HigherEd



LinkedIn
@acua-highered

Network on Connect ACUA

- Not just an open forum –update your profile, network, and explore your colleagues' knowledge specialties and volunteer experience
- Community > Connect ACUA > Picture > Profile



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Connect ACUA Email Preferences

Opt-in to Community Emails and stay up-to-date on the latest blog posts and questions posed by your colleagues across the country



Amy Kozak

Chief Audit & Compliance Officer, University of California - UC Santa Cruz

My Profile My Connections My Contributions My Account My Inbox

- Privacy Settings
- Email Preferences**
- RSS Feeds
- Community Notifications
- Discussion Signature

Email Preferences

In addition to [community notifications](#), other messages Community, Participation, and Promotional - will always be emailed to your preferred email address. Select "no" below to opt-out of receiving certain emails per your preferences. You will always receive these messages in your profile inbox regardless of these settings.

These messages -System, Community, Participation, and Promotional - will always be emailed to your preferred email address. Select "no" below to opt-out of receiving certain emails per your preferences. You will always receive these messages in your profile inbox regardless of these settings.

Email notifications and communications will be delivered to the email address below.

ammkozak@ucsc.edu [Change](#)

System Emails

Emails required to confirm user participation. Users cannot opt-out of these emails.

Yes

Community Emails

Emails typically sent from Community Admins or the Community Manager via automation rules (ex: moderation notifications, Component Manager emails). Some automation rules-based emails may be in other categories. By default, you receive Community emails from all your Communities unless you explicitly opt-out.

[Manage Opt-out List](#)

NOTE: Discussion and consolidated digest settings are on the [Community Notifications](#) page.

Participation Emails

Emails reflecting one-on-one interactions (ex: reply to sender, contact requests, @mentions, real time notifications).

Yes

Contact Details

University of California - UC Santa Cruz
1156 High Street
Santa Cruz, CA
Work: (831) 459-3636
ammkozak@ucsc.edu

Social Links

Link to other social media accounts

[Add](#)

Ribbons

- Member
- COMMITTEE MEMBER
- BOARD MEMBER



Highlights from the Nominations Committee

Presented by

Laura Buchhorn

Audit Director, University of Texas at San Antonio

ACUA Immediate Past President



Elections

- Institutional Representatives – please check your email for your ballot:
 - Vice President
 - One Board Member at Large
 - Subject Line: Vote now for your ACUA 2026-2027 Board of Directors



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ACUA 2026 Board of Directors Election Ballot

Welcome to the 2026 Board of Directors election. Please see the candidates' biographies, photos and personal statements [here](#).
Elections will close July 1, 2026 at 11:59 C.T.



ACUA Merchandise

Order now to pack for AuditCon!



Wearables



Take Note!



Drinkware



Bags and Totes

Thank you for Joining Us!

The slide deck will be posted at
About ACUA> Who We Are>
[Association Business - ACUA](#)



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