

## UUA Audit Committee – Minutes

24 Farnsworth Street, Room 210  
Boston, MA 02210  
February 10, 2020

Members present: Chris Chepel, Chair, Mary Byron, Judy Kleen and Lucia Santini-Field (via Zoom)

Member absent: None

Staff: Susan Helbert, Sarah Lammert, Carey McDonald, Andrew McGeorge, LaTonya Richardson

### 1. Minutes – Chepel

**Motion 1:** to adopt minutes from the November 4, 2019 meeting: moved by Byron, seconded by Chepel, all approved.

### 2. Enterprise Risk Management: Terrorism/Violent Intruder (GA or HQ) – McGeorge, Richardson

- Emergency response plan last updated in 2017; doesn't get updated with each small change, changes are accumulated for updates.
- Active shooter training was last done in 2017 for onsite staff only. Should consider holding it again for both on and offsite staff.
- Training for information security of workspace is being considered (thumb drive, paper data).
- No pandemic response policy noted in the emergency response plan.
- With the arrival of new tenants in the building, the number of non-staff people will increase as will associated risk.
- Rental of parking spaces to companies not domiciled in the building will provide a new element of physical risk.
- We have event cancellation insurance providing some level of loss coverage for GA.
- Armed guards/security will be onsite at GA, staff will liaise with local police, and the crisis management team will be present as usual.
- Discussed incorporating some safety information on GA app or other GA notification systems such as when to shelter in place, when to evacuate, and who to report issues to.
- Need to encourage staff groups, committees, anyone traveling/circulating as part of a group, to get on a group text system such as GroupMe.
- First aid, EMS and nurses will be on site for medical emergencies.

**Action item 1:** McGeorge to check and see if Crisis Response Team (CRT) team has training or holds regular meetings.

**Action item 2:** McGeorge to check and see if we have a pandemic response policy.

**Action item 3:** Richardson to send event crisis management response plan working document, received at the conference for faith-based organizations, updated in 2019 to McGeorge and Helbert for committee distribution.

**3. Enterprise Risk Management: Physical risks to HQ (fire/flood/natural disasters) – O’Herron**

- Deferred to a future meeting, Mr. O’Herron was unavailable.

**4. Update on Audit Recommendations - McGeorge**

- The UUA should implement a formal written procurement policy and a centralized database for tracking, in addition to current practices. While this is ideal, it could be difficult considering the multiple business units. Discussed creating a focused criteria list based on financial exposure, potential conflict of interest, and cyber security risk. Noted current policy of contracts over \$20,000 requiring approval by the Treasurer or Executive Vice President, and over \$5,000 requiring approval by staff group director. Discussed creating a list of preferred vendors who have already been vetted.
- Care should be used to ensure new leases are properly recorded. Consider early adopting new lease standards. New leases for building space are in place and income is being accrued. Discussed early adoption of new lease standards and what that entails.
- Prepare for revenue recognition, contributions, leases, cash flows and fair value reporting standards implementation. This pertains to additional disclosures and shouldn’t affect how we recognize revenue.

**Action item 4:** McGeorge to draft a procurement policy and distribute to the committee for review and input.

**5. Enterprise Risk Management: Professional Misconduct – Lammert**

- Number of complaints continue to average 3-4 per year.
- Complaints of bullying and abusive supervision have increased as has the number of complainants in each case, in 2019 there were 5 complainants in one case and 9 in another.
- In the interest of institutional transparency, want to publish a list of ministers removed from fellowship due to misconduct, including those who resign in the midst of the process. Will be discussing with our attorney the appropriate way to do this.
- Crisis communication management has been focused on media risk; need to include more on social media.

**6. Updating ERM risk analysis and reporting schedule – Chapel**

- Need to review the risk analysis grid more often to ensure the greatest risks are being reviewed most frequently.

- Need to review a risk register to ensure we're up to date on risk issues.
- Inclusion of emerging and short-term risks should be considered.
- Need to identify the top risks of the association, not just risk factors.
- Need to come up with framework for what gets on the ERM grid and begin listing risks identified by staff. Anticipate this taking several months.

**Action item 5:** McGeorge and McDonald to work on creating the framework and questionnaire for staff to identify their risk concerns.

**Action items still open from November 4, 2019 meeting:**

- 1) McGeorge and Santini-Field to hold a SOC1 review training with Linda Rose; Phil Murray to be invited to join.
- 2) McDonald to provide to the committee, a copy of the employees, committee members and, Board members who have completed the Conflict of Interest disclosure.

**Next Meeting:  
May 4, 2020**