



OSU Board of Trustees
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October 10, 2025

To: Executive, Audit and Governance Committee

From: Román Hernández, chair

Re: 2026 Executive, Audit and Governance Committee Work Plan

We will consider the attached work plan at the October 22 committee meeting. The annual committee self-assessment will be conducted after newly appointed trustees have attended the October meetings. The assessment results will be discussed at the January 15, 2026, meeting

The proposed 2026 work plan is informed by the committee charter and responsibilities. As a reminder, the plan may be adjusted based on emerging needs.

Vice Chair Chávez-Haroldson and I appreciate your review of the [committee charter](#) and the work completed over the past year in preparation for our discussion on October 22.

Román D. Hernández
Chair

Maria Chávez-Haroldson
Vice Chair



**Executive, Audit and Governance Committee
2025 Work Plan**

(annotated to reflect work completed ✓ with additions shown in red)

Meeting Dates	Item	Link to Charter/ Policy
Jan 16, 2025	✓ FY2024 Annual Financial Statements (joint meeting with Finance & Administration Committee) (Accept)	Charter: Oversee audit, risk and compliance activities
	✓ Office of Audit, Risk and Compliance (OARC) 2024 Final Progress Report and 2025 Plan (Approve)	Charter: Oversee audit, risk and compliance activities
	Annual Review of Delegation of Authority (Recommend to Board) Moved to May 9 meeting of the full board as part of governance refresher	Annual review requirement for Delegation of Authority to the University
	✓ Enterprise Risk Management Report	Charter: Monitor risk
	✓ EAGC charter (Approve) Reviewed as part of 2025 work plan in October	Charter review
March 7, 2025	✓ OARC Progress Report (Approve)	Charter: Oversee audit, risk and compliance activities
	✓ Enterprise Risk Report: Information Technology Ecosystem/Security	Charter: Monitor compliance Matter referred to committee
	Recommendation of Potential Candidates for Anticipated At-Large Vacancies (Approve) Moved to May 8, 2025, EAGC meeting	Charter: overseeing matters pertaining to governance; Policy: Board Recruitment and Appointments (formerly known as Recommendation of Potential Candidates for Anticipated At-Large Vacancies)

Meeting Dates	Item	Link to Charter/Policy
<p>May 8, 2025</p>	<p>✓ OARC Progress Report (Approve)</p>	<p>Charter: Oversee audit activities</p>
	<p>✓ Enterprise Risk Management Report: Athletics</p>	<p>Charter: Monitor compliance; risk Matter referred to committee</p>
	<p>Trustee Orientation and Onboarding</p>	<p>Charter: Oversee and provide strategic direction on matters pertaining to governance of the board</p>
	<p>✓ Implementation of SB 273</p>	<p>Charter: overseeing matters pertaining to governance</p>
	<p>✓ Recommendation of Potential Candidates for Anticipated At-Large Vacancies (Approve)</p>	<p>Charter: overseeing matters pertaining to governance; Policy: Board Recruitment and Appointments (formerly known as Recommendation of Potential Candidates for Anticipated At-Large Vacancies)</p>
<p>Oct 2025</p>	<p>OARC Progress Report (Approve)</p>	<p>Charter: Oversee audit activities Charter: Oversight of institution’s standards of conduct</p>
	<p>Annual Compliance & Ethics Program Report, including trends and emerging issues</p>	<p>Charter: Ensure key risk, compliance, and regulatory requirements are met Charter: Oversight of institution’s standards of conduct</p>
	<p>Board Chair’s Report: FY2025 Presidential Assessment and Presidential Compensation Adjustment Employment Agreement (Recommend to Board)</p>	<p>Charter: evaluation of the president; review elements of proposed presidential compensation; Policies: Presidential Assessment; Presidential Compensation; Matter referred to committee</p>
	<p>Annual Committee Work Plan and Assessment Results (Approve) Assessment moved to Jan 2026</p>	<p>Board Officers Policy</p>
	<p>General Counsel Annual Report</p>	<p>Charter: Ensure key risk, compliance, and regulatory requirements are met</p>
	<p>Landscape of Athletics Report</p>	<p>Charter: ensure key risk, compliance and regulatory requirements are met</p>



**Executive, Audit and Governance Committee
2026 Work Plan**

The Executive, Audit and Governance Committee work plan provides a general road map to ensure the Committee meets its charter obligations and responsibilities assigned in board policies.

Meeting Dates	Item	Link to Charter/ Policy
Jan 15, 2026	FY2025 Annual Financial Statements (joint meeting with Finance & Administration Committee) (Accept)	Charter: Oversee audit, risk and compliance activities
	Office of Audit, Risk and Compliance (OARC) 2025 Final Progress Report and 2026 Plan (Approve)	Charter: Oversee audit, risk and compliance activities
	Annual Committee Assessment Results (Approve)	Board Officers Policy
	Election or Re-election of Board Officers (held at the first meeting of every even-numbered year)	Board Officers Policy
	Enterprise Risk Management Report	Charter: Monitor risk
	Governance Discussion Item	Charter: Oversee and provide strategic direction on matters pertaining to governance of the board
March 12, 2026	OARC Progress Report (Approve)	Charter: Oversee audit, risk and compliance activities
	Enterprise Risk Report	Charter: Monitor compliance Matter referred to committee
May 7, 2026	OARC Progress Report (Approve)	Charter: Oversee audit activities
	Enterprise Risk Management Report	Charter: Monitor compliance; risk Matter referred to committee
	Governance Discussion Item	Charter: Oversee and provide strategic direction on matters pertaining to governance of the board

October 22 – 23, 2025, Board of Trustees Meetings

Meeting Dates	Item	Link to Charter/ Policy
Oct 2026	OARC Progress Report (Approve)	Charter: Oversee audit activities Charter: Oversight of institution's standards of conduct
	Annual Compliance & Ethics Program Report, including trends and emerging issues	Charter: Ensure key risk, compliance, and regulatory requirements are met Charter: Oversight of institution's standards of conduct
	Board Chair's Report: FY2026 Presidential Assessment	Charter: evaluation of the president; review elements of proposed presidential compensation; Policies: Presidential Assessment; Presidential Compensation; Matter referred to committee
	Annual Committee Work Plan and Assessment Results (Accept)	Board Officers Policy
	General Counsel Annual Report	Charter: Ensure key risk, compliance, and regulatory requirements are met
	Governance Discussion Item	Charter: Oversee and provide strategic direction on matters pertaining to governance of the board
	Needs Assessment and Succession Planning	Recommending Candidates for At-Large Board Positions