

North Dakota State Board of Higher Education
May 20, 2020, Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met Wednesday, May 20, 2020, at 11:00 a.m. CT., via conference call originating from the State Capitol, 10th Floor Conference room, 600 East Boulevard Avenue, Bismarck, ND, 58505.

Chair Neset called the meeting to order at 11:00 a.m. CT.

SBHE Audit Committee members participating:

Ms. Kathleen Neset
Mr. Tim Mihalick
Mr. Don Morton

NDUS staff participating:

Chancellor Hagerott
Ms. Robin Putnam, Director of Financial Reporting
Ms. Dina Cashman, Senior Internal Auditor
Ms. Krista Lambrecht, Senior Internal Auditor
Ms. Karol Riedman, Chief Compliance Officer
Ms. Terry Meyer, Chief of Staff
Ms. Kristie Hetzler, Exec Assist to the SBHE
Ms. Tammy Dolan, Vice Chancellor
Ms. Billie Jo Lorus, Director of Communication/Media Relations

Others participating:

Dr. Bresciani, President, NDSU
Mr. Thomas Claeys, ND Forest Service
President Darling, LRSC
Ms. Sharon Loiland, UND
Dr. Doug Darling, President, LRSC
Mr. Steve Benson, MaSU
Ms. Sonya Koble, BSC
Ms. Robyn Hoffman, SAO
Mr. Chris Pieske, AG Office

1. **Agenda**

Morton moved, Mihalick seconded, to approve the agenda.

Mihalick, Morton, and Neset voted yes.

2. **January 22, 2020, Meeting Minutes**

Mihalick moved, Morton seconded, to approve the April 21, 2020, meeting minutes.

Morton, Mihalick, and Neset voted yes.

3. **Executive Session** (11:04 a.m. CT.)

Mihalick moved, Morton seconded, to enter Executive Session to consider (1) the State Auditor's draft operational audit reports of North Dakota Forest Service operational audit for the biennium ended June 30, 2019, Mayville State University operational audit for the biennium ended June 30, 2019, and North Dakota State College of Science operational audit for the biennium ended June 30, 2019, and (2) any response from the institutions/entities to the draft report and associated recommendations. The executive session shall be limited to members of the Committee, the Chancellor and staff, Board counsel, representatives of the State Auditor's office, and invited campus officials.

The legal authority for closing this portion of the meeting is North Dakota Century Code sections 44-04-19.2 and 54-10-26.

Morton, Mihalick, and Neset voted yes.

Executive session began at 11:06 a.m. CT.

SBHE Audit Committee members participating:

Ms. Kathleen Neset
Mr. Tim Mihalick
Mr. Don Morton

Others participating:

Chancellor Hagerott
Ms. Robin Putnam, Director of Financial Reporting
Ms. Dina Cashman, Senior Internal Auditor
Ms. Krista Lambrecht, Senior Internal Auditor
Ms. Karol Riedman, Chief Compliance Officer
Ms. Terry Meyer, Chief of Staff
Ms. Kristie Hetzler, Exec Assist to the SBHE
Ms. Tammy Dolan, Vice Chancellor

Others participating:

Dr. Bresciani, President, NDSU (during Forest Service report)
Mr. Thomas Claeys, ND Forest Service (during Forest Service report)
Mr. Dennis Gladden, NDSCS (during NDSCS report)
Mr. Steve Benson, MaSU (during MaSU report)
Ms. Robyn Hoffman, SAO
Mr. Chris Pieske, AG Office

Executive session adjourned at 11:51 a.m. CT.

4. **Reconvene in Open Meeting** (11:52 a.m. CT.)

Take final actions, if any, as discussed in Executive Session regarding the State Auditor's draft operational audit reports.

Mihalick moved, Morton seconded, to accept the State Auditor's Office Draft reports and campus responses.

Morton, Mihalick, and Neset voted yes.

5. **Internal Audit Update**

Ms. Dina Cashman provided the committee an update regarding internal audits.

6. **Compliance Update**

Ms. Karol Riedman provided the committee an update regarding compliance.

The meeting adjourned at 12:10 p.m. CT.

Approved June 25, 2020.