

**North Dakota State Board of Higher Education
Audit Committee**

April 21, 2021, Meeting Minutes

The State Board of Higher Education Audit Committee met April 21st at 11:00 a.m. CT, via Teams/conf. call originating from the State Capitol, 10th Floor Conference room, 600 East Boulevard Avenue, Bismarck, ND, 58505.

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

SBHE Members Present:

Ms. Kathleen Neseet
Mr. Tim Mihalick
Mr. Nick Hacker

Campus Representatives: **DCB**-Lisa Mock, **DSU**-Kent Anderson, **MaSU**-Steve Benson, **LRSC**-Cory Kenner, **MaSU**-Steve Benson, **MiSU**-Brent Winniger, **NDSCS**-President Richman, **NDSU**-President Bresciani, Bruce Bollinger, UND-Sharon Loiland, **VCSU**-Westley Wintch, **WSC**-Riley Yadon

Others present: **NDUS**-Chancellor Hagerott, Dina Cashman, Terry Meyer, Kristie Hetzler, Karol Riedman, Tammy Dolan, Robin Putman, **AG Office**-Chris Pieske

1. **Agenda**

Mihalick moved, Hacker seconded, to approve the agenda as presented.

Mihalick, Hacker, and Neseet voted yes.

2. **Meeting Minutes**

Mihalick moved, Hacker seconded, to approve the January 20 and March 17, 2021, meeting minutes.

Mihalick, Hacker, and Neseet voted yes.

3. **NDUS Compliance Update**

Ms. Karol Riedman provided information on several components of compliance:

COVID:

- Vaccination(s)
- NDUS leadership support for vaccinations throughout the system
- The work with campuses on various types of modifications to guidelines and mitigations that may need to be in place for the fall semester
- Collecting data to get the percent/numbers of those vaccinated

Complaint(s) process made through the system office:

- Eide Bailey is utilized for hotline/anonymous hotline reporting
- Follow-up processes/Chancellor and/or campus leadership involvement
- Various actions taken depending on investigation
- How and when Legal counsel would be involved

Ms. Riedman explained that each complaint has its own set of circumstances to consider before determining the process and involvement of others. she also indicated that there have been times that an ad hoc committee has been created to discuss the complaint and determine validity and/or next steps.

4. **Quarterly Audit Plan Update**

Ms. Dina Cashman provided a [quarterly audit plan update](#).

5. **Quarterly Continuous Review**

Ms. Dina Cashman provided a [quarterly continuous review](#).

6. **NDUS Internal Audit Executive Survey Results**

Ms. Dina Cashman presented the [NDUS Internal Audit Executive Survey results](#). She explained the survey(s) are a continuous way to get input on the process and build relationships with institutions. The committee members agreed and added it also helps develop strategies for improving and provides the campuses with an understanding of the value of internal audit.

agenda at the results of the 1st, 2021 and US internal audit executive survey and first of all, I would like to thank everyone who participated for their time and their input. This survey was distributed to the Audit committee members Chancellor, vice Chancellors, institutions president, presidents and vice president for Finance and Administration.

7. **Informational Only**

Ms. Dina Cashman stated that the following are currently being reviewed; they will go through the various councils and back to the committee for review at their May meeting. the policy and if amended, they would be brought back to the committee to review

- SBHE Internal Audit Charter 306.2
- SBHE Audit Committee Policy 302.2

The meeting adjourned at 12:00 a.m. CT.

Approved June 16, 2021.