

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

March 17, 2021, Meeting Minutes

The State Board of Higher Education Audit Committee met March 17th at 11:00 a.m. CT, via Teams/conf. call.

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

SBHE Members Present:

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

Campus Representatives: **BSC**-Mikka Maher, **DCB**-Lisa Mock, **MaSU**-Steve Benson, **MiSU**-Janell Watson, **NDSCS**-President Richman, **NDSU**- Bruce Bollinger, **VCSU**-Westley Wintch, **WSC**-Riley Yadon

Others present: **NDUS**-Chancellor Hagerott, Dina Cashman, Lisa Johnson, Terry Meyer, Kristie Hetzler, Karol Riedman, David Krebsbach, Tammy Dolan, Jerry Rostad, **AG Office**-Chris Pieske

1. **Agenda**

Mihalick moved, Hacker seconded, to approve the agenda.

Mihalick, Hacker, and Neset voted yes.

2. **Updated Audit Plan Draft**

Ms. Dina Cashman provided an overview of a draft [updated audit plan](#); it identifies which audits have been delayed due to the COVID pandemic and which ones remain as scheduled.

Hacker moved, Mihalick seconded, to recommend approval of the audit plan, as presented.

Mihalick, Hacker, and Neset voted yes.

3. **NDUS IA Executive Survey**

Ms. Dina Cashman presented a new [NDUS IA Executive Survey](#). She stated the survey is best practice and meets the QUIP standards. The committee discussed; campus representative requested the VP of Finance for the institutions would receive the survey as well, the committee members agreed. Completed surveys will be sent to the SBHE Audit Committee members.

Mihalick moved, Hacker seconded, to recommend approval of the NDUS IA Executive Survey.

Mihalick, Hacker, and Neset voted yes.

4. **Update on Internal Audit**

Ms. Dina Cashman provided an update on internal audit, including a brief overview of the continuous audit tracking tool that reminds campuses of high-risk areas not yet addressed. The committee discussed and expressed concerns about a potential high-risk area, regarding termination of employees and/or separation from service, still having access to computers,

data, and NDUS information. Campus representatives explained that there are exceptions, such as an employee that remains as a consultant. Legal Counsel also stated the appeals process can play a factor regarding continued access, which is a different process than in the private sector. The committee continued to discuss; Ms. Cashman, campus reps, and committee members all agreed to continue to work to identify an effective and efficient process.

5. **Update on Compliance**

No update available.

The meeting adjourned at 11:30 a.m. CT.

Approved April 21, 2021.