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

June 16, 2021, Meeting Minutes

The State Board of Higher Education Audit Committee met June 16th 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 Neset called the meeting to order at 11:00 a.m. CT.

SBHE Audit Committee members participating:

Ms. Kathleen Neset
Mr. Nick Hacker

NDUS staff participating:

Chancellor Hagerott
Ms. Robin Putnam, NDUS
Ms. Dina Cashman, NDUS
Mr. David Krebsbach, NDUS
Ms. Karol Riedman, NDUS
Ms. Terry Meyer, NDUS
Ms. Kristie Hetzler, NDUS
Ms. Tammy Dolan, NDUS
Ms. Robin Putnam, NDUS

Others participating:

Dr. Bresciani, President, NDSU
Mr. Steve Benson, MaSU
Mr. Cory Kenner, LRSU
Mr. Bruce Bollinger, NDSU
Mr. Brent Winiger, MiSU
President Easton, DSU
Mr. Kent Anderson, DSU
Ms. Mikka Maher, DSU
Ms. Sharon Loiland, UND
Mr. Steve Benson, MaSU
President Jensen, BSC
Ms. Sonya Koble, BSC
Ms. Rebecca Collins, BSC
Ms. Robyn Hoffman, SAO
Mr. Chris Pieske, AG Office
Mr. Eric Olson, AG Office

1. **Agenda**

And;

2. **Meeting Minutes**

Hacker moved to approve the agenda and May 19, 2021, meeting minutes.

Hacker and Neset voted yes.

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

Hacker moved to enter Executive Session to consider (1) the State Auditor's draft operational audit reports of Bismarck State College and Dickinson State University operational audit for the two-year period ended June 30, 2020, 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.

Hacker and Neset voted yes.

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

SBHE Audit Committee members participating:

Ms. Kathleen Neset

Mr. Nick Hacker

NDUS staff participating:

Chancellor Hagerott

Ms. Robin Putnam, NDUS

Ms. Dina Cashman, NDUS

Ms. Terry Meyer, NDUS

Ms. Kristie Hetzler, NDUS

Ms. Tammy Dolan, NDUS

Ms. Robin Putnam, NDUS

Others participating:

President Jensen, BSC (11:06 – 11:10 a.m. CT)

Ms. Sonya Koble, BSC (11:06 – 11:10 a.m. CT)

Ms. Rebecca Collins, BSC (11:06 – 11:10 a.m. CT)

President Easton, DSU

Mr. Kent Anderson, DSU

Ms. Mikka Maher, DSU

Ms. Sharon Loiland, UND

Ms. Robyn Hoffman, SAO

Mr. Chris Pieske, AG Office

Mr. Eric Olson, AG Office

Hacker moved to adjourn executive session at 11:20 a.m. CT.

Hacker and Neset voted yes.

Committee Chair Neset reconvened open meeting and the committee accepted the State Auditor's operational audits for BSC and DSU and all associated responses.

4. **2022 Fiscal Year Audit Plan**

Ms. Dina Cashman presented a [2022 fiscal year audit plan](#).

Nick moved to recommend approval of the 2022 fiscal year audit plan, as presented.

Hacker and Neset voted yes.

5. **Compliance and Internal Audit Independence Confirmations**

Ms. Cashman and Ms. Riedman reviewed the independence confirmations, for both internal [audit](#) and [compliance](#) departments.

Hacker moved to recommend approval of both independent confirmations.

Hacker and Neset voted yes.

6. **Internal Audit and Compliance Budgets**

Mr. David Krebsbach reviewed the [proposed budgets](#) for internal audit and compliance budget, including campus assessment costs. He informed the committee that the SBHE Budget and Finance recommended approval of all system budgets.

Nick moved to recommend approval of the internal audit and compliance budgets, as presented.

Hacker and Neset voted yes.

7. **Update on Compliance**

Ms. Karol Riedman provided an update on compliance.

The meeting adjourned at 11:45 a.m. CT.

Approved September 13, 2021.