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North Dakota State Board of Higher Education
September 13, 2021, Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met September 13th 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.

Committee Chair Hacker called the meeting at 11:00 a.m. CT.

SBHE Audit Committee members participating:

Mr. Nick Hacker
Mr. Tim Mihalick
Mr. Jeffry Volk

NDUS staff participating:

Ms. Dina Cashman, NDUS
Mr. David Krebsbach, NDUS
Ms. Kristie Hetzler, NDUS
Ms. Karol Riedman, NDUS
Mr. Jerry Rostad, NDUS

Others participating:

President Jensen, BSC
Ms. Sonya Koble, BSC
Ms. Mikka Maher, DSU
Mr. Jed Shivers, UND
Ms. Robyn Hoffman, SAO
President Shirley, MiSU
Dean Migler, DCB
Mr. Steve Benson, MaSU
President Darling, LRSC
Mr. Corry Kenner, LRSC
Mr. Eric Olson, AG Office

1. **Agenda**

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

Mihalick, Volk, and Hacker voted yes.

2. **June 16, 2021, Minutes**

Mihalick moved, Volk seconded, to approve the June 16, 2021, as presented.

Mihalick, Volk, and Hacker voted yes.

3. **Executive Session** (11:05 a.m. CT)

Volk moved, Mihalick seconded, to enter Executive Session to consider (1) the State Auditor's draft operational audit reports of Minot State University, Dakota College at Bottineau, University of North Dakota, and North Dakota University System Office for FY20-19, 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.

Mihalick, Volk, and Hacker voted yes.

Present during entire executive session from 11:08 a.m. – 12:30 p.m.

SBHE Audit Committee members participating:

- Mr. Nick Hacker
- Mr. Tim Mihalick
- Mr. Jeffry Volk

Others participating:

- Ms. Dina Cashman, NDUS
- Mr. David Krebsbach, NDUS
- Ms. Kristie Hetzler, NDUS
- Ms. Karol Riedman, NDUS
- Mr. Jerry Rostad, NDUS

Present during MiSU executive session beginning at 11:08 – 11:14 a.m. CT.:

- President Shirley, MiSU
- Mr. Brent Winniger, MiSU
- Ms. Jonelle Watson, MiSU
- Mr. Eric Olson, AG Office
- Ms. Robyn Hoffman, SAO

Present during DCB executive session beginning at 11:15 – 11:45 a.m. CT.:

- Dean Migler, DCB
- Ms. Lisa Mock, DCB
- President Shirley, MiSU
- Mr. Brent Winniger, MiSU
- Ms. Jonelle Watson, MiSU
- Mr. Eric Olson, AG Office
- Ms. Robyn Hoffman, SAO

Present during UND executive session beginning at 11:49 – 12:20 p.m. CT.:

- Mr. Jed Shivers, UND
- Ms. Sharon Loiland, UND
- Ms. Karla Stewart, UND
- Mr. Mike Pieper, UND
- Ms. Heather Wages, UND
- Mr. Eric Olson, AG Office
- Ms. Robyn Hoffman, SAO

Present during NDUSO executive session beginning at 12:22 – 12:28 p.m. CT.:

- Mr. Darin King, CTS
- Mr. Eric Olson, AG Office
- Ms. Robyn Hoffman, SAO

Volk moved, Mihalick seconded, to adjourn executive session at 12:30 p.m. CT.

Volk, Mihalick, and Hacker voted yes.

Open Session roll call 12:31 p.m. CT:

Committee Chair Hacker

Mr. Mihalick

Mr. Volk

Mihalick moved, Volk seconded, to accept the State Auditor's draft operational audit reports of Minot State University, University of North Dakota, and North Dakota University System Office for FY20-19, and (2) any response from the institutions/entities to the draft report and associated recommendations.

Volk, Mihalick, and Hacker voted yes.

Reports/Updates

4. Update on [Quarterly Audit Plan progress](#) was provided by Ms. Dina Cashman.
5. Update on [Quarterly Continuous review](#) was provided by Ms. Dina Cashman.
6. Report on [Internal Audit Key Performance Indicator \(KPI\)](#) was provided by Ms. Dina Cashman.

The committee welcomed Rob Praska to the system office as a new internal auditor.

7. Update on Internal Audit was provided by Ms. Dina Cashman.
8. Update on Compliance was provided by Ms. Karol Riedman.

Committee Chair indicated that the fraud/complaint process and flow would be reviewed at an upcoming meeting.

The meeting adjourned at 1:00 p.m. CT.

Approved October 25, 2021.