

North Dakota State Board of Higher Education Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met March 20th at 10:00 a.m. CT., via Teams.

Committee Chair Volk called the meeting to order at 10:00 a.m. CT.

SBHE Audit Committee Members

- Mr. Jeffrey Volk, Chair
- Mr. Tim Mihalick
- Dr. Casey Ryan

Institution Presidents/Representatives

BSC Ms. Rebecca Collins, Ms. Sonya Koble, **DCB** Dean Simone, **DSU** Mr. Les Wietstock, **LRSC** President Darling, Ms. Joann Kitchens, **MaSU** Ms. Amber Hill, **MISU** President Shirley, Ms. Krista Lambrecht, **NDSU** President Cook, Mr. Bruce Bollinger, Ms. Charlene Glur, Ms. Karin Hegstad, Mr. Michael Ellingson, Ms. Lisa Ripplinger, Mr. Chris Wilson, Mr. Matt Hammer, **UND** President Armacost, Ms. Odella Fuqua, Ms. Sharon Loiland, Mr. Tom Scrivener, **VCSU** President LaFave, Ms. Erica Buchholz, **WSC** President Hirning.

System Office/CTS/Guests

VC David Krebsbach, Mr. Rick Tonder, Mr. Jerry Rostad, Mr. Mark Gorenflo, Ms. Dina Cashman, Mr. Chris Pieske, Ms. Robin Putnam, Mr. Dustin Walcker, Dr. Jen Weber, Mr. Ryan Jockers, Ms. Claire Gunwall, Ms. Jamie Wilke, **CTS** VC Darin King, Mr. Ryan Jockers, **Attorney General** Ms. Meredith Larson.

1. **Agenda**

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

Mihalick, Ryan, and Volk voted yes. Motion carried 3-0.

2. **Meeting Minutes**

Ryan moved, Mihalick seconded, to approve the February 14, 2024, meeting minutes, as presented.

Mihalick, Ryan, and Volk voted yes. Motion carried 3-0.

3. **Office of Compliance and Ethics Executive Survey**

Mr. Chris Pieske, NDUS Chief Compliance Officer, presented the [Office of Compliance and Ethics Executive Survey](#). He explained that if approved, the survey will be sent out to the designated recipients via Qualtrics, and the results will be sent to the Audit Committee members. The committee members had no concerns.

Ryan moved, Mihalick seconded, to recommend approval of the Office of Compliance and Ethics Executive Survey, as presented.

Mihalick, Ryan, and Volk voted yes. Motion carried 3-0.

4. **2024 Executive Survey**

Ms. Dina Cashman, Chief Executive Internal Auditor, presented the [2024 Executive Survey](#) for Internal Audit. She noted the questions are identical to last year's survey questions. The committee had no concerns. The results will be shared with the Committee later.

Mihalick moved, Ryan seconded, to recommend approval of the 2024 Internal Audit Executive Survey, as presented.

Mihalick, Ryan, and Volk voted yes. Motion carried 3-0.

5. **Updated FY24 NDUS Internal Audit Plan**

Ms. Dina Cashman reviewed the [updated FY24 NDUS Internal Audit Plan](#). The committee confirmed that the internal audit department is currently fully staffed, and all the internal audits listed in the 2024 plan can be completed. Ms. Cashman confirmed adequate staffing but noted that any additional internal audit(s) could arise and take precedence over one or more of the planned audits; the committee agreed they will adjust if and when necessary.

Ryan moved, Mihalick seconded, to approve the Fiscal Year 2024 NDUS Internal Audit Plan, as presented.

Mihalick, Ryan, and Volk voted yes. Motion carried 3-0.

6. **Executive Session** 10:15 a.m. CT

Ryan moved, Mihalick seconded, to enter Executive Session to consider (1) discuss the draft NDUS Internal Audit, dated December 4, 2023, (2) any response from the institution/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, and invited campus officials. The legal authority for closing this portion of the meeting is North Dakota Century Code sections 44-04-18(9) and 44-04-19.2.

At the request of Committee Chair Volk, the executive session will take place in two phases. The first phase will include NDSU representatives only; phase two will include all institutions. Note: This specific internal audit did not involve LRSC, NDSCS, and WSC.

Present:

SBHE Audit Committee members – Committee Chair Volk, Committee members Mr. Tim Mihalick and Dr. Casey Ryan.

NDSU Representatives – President Cook, Mr. Bruce Bollinger, Ms. Charlene Glur, Ms. Karin Hegstad, Mr. Michael Ellingson, Ms. Lisa Ripplinger, Mr. Chris Wilson, Mr. Matt Hammer.

System Office/CTS/Guests – Ms. Dina Cashman, VC David Krebsbach, Mr. Mark Gorenflo, Mr. Chris Pieske, Mr. Dustin Walcker, VC Darin King, Mr. Rick Tonder, Assistant Attorney General Ms. Meredith Larson.

The committee reconvened in open session at 11:10 a.m. CT.

Committee Chair Volk stated that due to time constraints, the executive session will be continued as their next meeting for phase two.

7. **FY23 NDUS Internal Audit KPI Report**

Committee Chair Volk stated that due to time, item seven, the [Internal Audit KPI report](#) will be moved to their next meeting.

8. **NDUS Internal Audit Assistant**

Mr. Ryan Jockers introduced a new tool developed for the internal audit department. He explained that it provides access to global major audit standards and frameworks, as well as internal audit reports from NDUS. The tool is available 24/7 to audit committee members and designated staff.

Committee Chair Volk adjourned the meeting at 11:15 a.m. CT.

Approved April 10, 2024