

## **North Dakota State Board of Higher Education**

### Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on April 10, 2024, at 11:00 a.m. CT.

#### SBHE Audit Committee Members

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

#### Institution Presidents/Representatives

**BSC** Ms. Sonya Koble, **DCB** Dean Simone, **DSU** Mr. Les Wietstock, **LRSC** President Darling, Ms. Joann Kitchens, **MaSU** President Van Horn, Ms. Amber Hill, **MiSU** Ms. Krista Lambrecht, **NDSU** Mr. Bruce Bollinger, Ms. Charlene Glur, **UND** President Armacost, Ms. Karla Stewart, **VCSU** Ms. Erica Buchholz.

#### System Office/CTS/Guests

Chancellor Hagerott, Ms. Dina Cashman, VC David Krebsbach, Mr. Rick Tonder, VC Jerry Rostad, Mr. Mark Gorenflo, Ms. Dina Cashman, Mr. Chris Pieske, Mr. Dustin Walcker, Ms. Mindy Sturn, Ms. Jamie Wilke, **Attorney General** Ms. Meredith Larson.

#### 1. **Agenda**

Ryan moved, Mihalick 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 March 20, 2024, meeting minutes, as presented.

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

#### 3. **Executive Session** 11:35 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.

Present:

**SBHE Audit Committee members** – Committee Chair Volk, Committee members Mr. Mihalick and Dr. 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 12:13 p.m. CT.

#### SBHE Audit Committee Members

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

#### Institution Presidents/Representatives

**BSC** Ms. Sonya Koble, **DCB** Dean Simone, **DSU** President Easton, Mr. Les Wietstock, **LRSC** President Darling, Ms. Joann Kitchens, **MaSU** President Van Horn, Ms. Amber Hill, **MISU** Ms. Krista Lambrecht, **NDSU** Mr. Bruce Bollinger, Ms. Charlene Glur, **UND** President Armacost, Ms. Karla Stewart, **VCSU** Ms. Erica Buchholz.

#### System Office/CTS/Guests

Chancellor Hagerott, VC David Krebsbach, Mr. Rick Tonder, VC Jerry Rostad, Mr. Mark Gorenflo, Ms. Dina Cashman, Mr. Chris Pieske, Mr. Dustin Walcker, **Attorney General** Ms. Meredith Larson.

#### 4. **Management Report**

Ms. Mindy Sturn provided the quarterly [Management Report](#); the committee had no concerns.

#### 5. **FY 23 NDUS Internal Audit KPI Report**

Ms. Dina Cashman provided the [FY 23 NDUS Internal Audit KPI report](#); the committee had no concerns.

#### 6. **Internal audit plan progress update (Q3FY24)**

Ms. Dina Cashman provided the [Internal audit plan progress update \(Q3FY24\)](#); the committee had no concerns.

#### **Adjourn**

Chair Volk adjourned the meeting at 12:30 p.m. CT.

Approved May 23, 2024.