

## **North Dakota State Board of Higher Education Audit Committee Meeting Minutes**

June 12, 2024

The State Board of Higher Education Audit Committee met June 12<sup>th</sup> at 11:30 a.m. CT., via Teams.

Committee Chair Volk called the meeting to order at 11:30 a.m. CT.

### SBHE Audit Committee Members

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

### Institution Presidents/Representatives

**BSC** Ms. Cassandra Trhlik, **DCB** Dean Simone, **DSU** President Easton, Mr. Les Wietstock, **LRSC** President Darling, Ms. Joann Kitchens, **MaSU** President Van Horn, Ms. Amber Hill, **MISU** President Shirley, Ms. Krista Lambrecht, **NDSU** Ms. Charlene Glur, Mr. Chris Wilson, Ms. Karin Hegstad, Ms. Lisa Ripplinger, **UND** President Armacost, Ms. Odella Fuqua, **VCSU** Ms. Erica Buchholz, **WSC** Dr. Zahi Atallah.

### System Office/CTS/Guests

Chancellor Hagerott, Ms. Dina Cashman, VC David Krebsbach, Ms. Robin Putnam, Ms. Claire Gunwall, Mr. Mark Gorenflo, Ms. Dina Cashman, Mr. Chris Pieske, Mr. Dustin Walcker, Ms. Jacqueline Miller, **Assistant Attorney General** Ms. Rachel Sinness.

#### 1. **Agenda**

And,

#### 2. **Meeting Minutes**

Ryan moved, Mihalick seconded, to approve the agenda and [May 15, 2024](#), meeting minutes, as presented.

Approved by consensus.

#### 3. **FY 25 NDUS Internal Audit Plan**

Ms. Dina Cashman proposed an [Internal Audit Plan](#) for Fiscal Year 2025; the only addition is the VCSU internal audit(s).

Mihalick moved, Ryan seconded to recommend approval of the 2025 Internal Audit Plan, as presented.

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

**4. FY 25 Compliance Plan and Priorities**

Mr. Pieske stated the committee reviewed a draft [FY 25 Compliance Plan and Priorities](#) at their May meeting and no additional input has been received and no changes have been made.

Mihalick moved, Ryan seconded to recommend approval of the 2025 Compliance Plan and Priorities, as presented.

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

**5. Annual Compliance Office Organizational Independence**

Mr. Chris Pieske reviewed the Annual Compliance Office [Organizational Independence](#), as required in SBHE Policy 306(9)(c).

Mihalick moved, Ryan seconded to recommend approval of the Compliance Office Organizational Independence, as presented.

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

**6. Annual Internal Audit Organizational Independence**

Ms. Dina Cashman reviewed the Annual Internal Audit [Organizational Independence](#), as required in SBHE Policy 306.2 Part A-(5)(g). and is recommended in the Internal Audit Standards and best practices.

Mihalick moved, Ryan seconded, to recommend approval of the 2025 Organizational Independence, as presented.

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

The meeting was adjourned at 11:40 a.m. CT.

Approved July 17, 2024.