

North Dakota State Board of Higher Education Audit Committee Meeting Minutes

July 17, 2024

The State Board of Higher Education Audit Committee met on July 17th 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. Rebecca Collins, Ms. Sonya Koble, **DCB** Dean Simone, **LRSC** President Darling, Ms. Joann Kitchens, **MaSU** President Van Horn, Ms. Amber Hill, **MiSU** President Shirley, Ms. Krista Lambrecht, **NDSU** Mr. Bruce Bollinger, Ms. Charlene Glur, Ms. Karin Hegstad, Ms. Lisa Ripplinger, Mr. Chris Wilson, Mr. Matt Hammer, **UND** President Armacost, Ms. Odella Fuqua, Ms. Karla Stewart, **VCSU** Ms. Erica Buchholz, **WSC** President Hirning, Mr. Tyler Hess.

System Office/CTS/Guests

VC David Krebsbach, Mr. Jerry Rostad, Mr. Mark Gorenflo, Ms. Dina Cashman, Mr. Chris Pieske, Ms. Robin Putnam, Mr. Dustin Walcker, Ms. Claire Gunwall, Ms. Jaqueline, **CTS** Mr. Corey Quirk, **Attorney General** Ms. Meredith Larson, **State Auditor's Office** Ms. Robyn Hoffman.

1. **Agenda**

And;

2. **Meeting Minutes**

Ryan moved, Mihalick seconded, to approve the agenda and [June 12, 2024](#), meeting minutes, as presented.

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

3. Executive Session – State Auditor, Ms. Robyn Hoffman (11:33 a.m. CT.)

Ryan moved, Mihalick seconded, to enter Executive Session to consider (1) the State Auditor's draft FY22-23 Operational Reports for Lake Region State College, North Dakota State University, and Williston State College, 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, section 44-04-19.2 and 54-10-26.

Present:

SBHE Audit Committee members (11:35 – 12:00) – Committee Chair Volk, Committee members Mr. Tim Mihalick and Dr. Casey Ryan.

System Office/CTS/Guests – Chancellor Hagerott, Ms. Dina Cashman, Ms. Robin Putnam, VC David Krebsbach, Mr. Mark Gorenflo, Mr. Chris Pieske, Ms. Bethany Kadrmaz, Assistant Attorney General Ms. Meredith Larson, State Auditor Ms. Robyn Hoffman.

LRSC Representatives (11:35 – 11:40) – President Darling and Ms. Joann Kitchens.

NDSU Representatives (11:40 – 11:45) – Mr. Bruce Bollinger, Ms. Karin Hegstad, Ms. Lisa Ripplinger.

WSC Representatives (11:48 – 11:58) – President Hirning, Mr. Tyler Hess.

The committee reconvened in open session at 12:00 p.m. CT.

4. **NDUSO Chief Internal Auditor Remuneration**

Mihalick moved, Ryan seconded, to approve remuneration of the NDUSO Chief Internal Auditor, Ms. Dina Cashman.

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

5. **FY24 Updated Internal Audit Plan**

Ms. Dina Cashman provided an updated [FY24 Internal Audit Plan](#)

Ryan moved, Mihalick seconded, to approve updates to the FY24 Internal Audit Plan.

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

6. **Quarterly Audit Plan Progress Update (Q4 FY24)**

Ms. Dina Cashman provided an [update on the quarterly audit plan progress](#) for Q4 FY24.

7. **Continuous Review Update**

Mr. Dustin Walcker provided an update on the continuous review, including negative comp time and vendor review, indicating ongoing monitoring and improvement efforts in the internal processes.

8. **Compliance Update**

Mr. Chris Pieske provided an update on compliance efforts, including hotline reports, annual training deployment, and federal regulation compliance, showcasing the organization's commitment to maintaining high standards of compliance and training.

The meeting adjourned at 12:10 p.m. CT.

Approved October 16, 2024.