

North Dakota State Board of Higher Education Audit Committee Meeting Agenda and Materials

The State Board of Higher Education Audit Committee met November 13th at 11:30 a.m. CT., via Teams.

SBHE Audit Committee Members

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

Institution Presidents/Representatives

BSC Ms. Sonja Koble, **DCB** Dean Simone, **DSU** Mr. Les Wietstock, **LRSC** President Darling, Ms. Joann Kitchens, **MaSU** President Van Horn, Ms. Amber Hill, Ms. Katie Badman, Mr. Brian Huschle, **MISU** Ms. Krista Lambrecht, **NDSCS** Dr. Lisa Karch, **NDSU** Ms. Charlene Glur, **UND** President Armacost, Ms. Sharon Lolliand, **VCSU** Ms. Erica Buchholz, **WSC** President Hirning.

System Office/CTS/Guests

Chancellor Hagerott, VC Krebsbach, VC Rostad, Mr. Mark Gorenflo, Ms. Dina Cashman, Mr. Chris Pieske, Ms. Robin Putnam, Mr. Dustin Walcker, VC Danford, Mr. Corey Quirk, **Attorney General** Ms. Meredith Larson.

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

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

Approved by consensus.
2. Meeting Minutes
Mihalick moved, Ryan seconded, to approve the October 9, 2024, as presented.

Approved by consensus.
3. Updated FY25 NDUS internal audit plan
Ms. Dina Cashman explained that Core Technology Services is currently updating their disaster recovery plan. Although CTS has a DR plan in place, this project aims to further enhance its effectiveness and provide a more accurate and comprehensive assessment of the DR plan once it is fully established. Given the current state of their DR readiness, conducting an audit at this time would be premature.
and the internal audit department would like that audit to be removed from approved [2025 internal audit plan](#). NDUS internal audit will keep that internal audit as a potential item for future consideration.

Mihalick moved, Ryan seconded, to recommend approval of the updated FY25 Internal Audit Plan, as presented.

Mihalick, Ryan, and Volk voted yes. Motion passed 3 – 0.

4. Executive Session (11:37 a.m. CT)
Ryan moved, Mihalick seconded, to enter Executive Session to consider (1) the State Auditor's draft report (2) any response from Mayville State University to the draft report and associated recommendations. The executive session shall be limited to members of the Committee, the Chancellor and designated 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

Mr. Jeffry Volk, Chair

Mr. Tim Mihalick

Dr. Casey Ryan

Institution Presidents/Representatives

MaSU representatives - President Van Horn, Ms. Amber Hill, Ms. Katie Badman.

System Office/Guests

Chancellor Hagerott, VC Krebsbach, Ms. Dina Cashman, Mr. Chris Pieske, Attorney General – Ms. Meredith Larson, State Auditor's Office – Ms. Robyn Hoffman and Ms. Mikka Maher.

Executive session adjourned and open meeting reconvened at 12:18 p.m. CT.

Ms. Dina Cashman provided the following updates, items 5 and 6:

5. [NDUS Internal Audit recommendations tracking process](#)
6. [Quarterly \(Q1 FY25\) Audit Plan Progress Update](#)

The meeting adjourned at 12:30 p.m. CT.

Approved January 23, 2025.