

North Dakota State Board of Higher Education

Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on March 21, 2025, at 9:00 a.m. CDT, via teams.

SBHE Audit Committee Members

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

Institution Presidents/Representatives

LRSC Ms. Joann Kitchens, **MaSU** President Brian Van Horn, Ms. Amber Hill, **MiSU** Ms. Krista Lambrecht, **NDSU** Ms. Charlene Glur, Ms. Lisa Ripplinger **UND** Ms. Odella Fuqua, Mr. Tanner Bjerke, **VCSU** Ms. Erica Buchholz, **WSC** Ms. Deborah Halvorson

System Office/CTS/Guests

NDSU Chancellor Hagerott, VC. David Krebsbach, VC. Tom Danford, Ms. Dina Cashman, Dr. Jen Weber, Mr. Mark Gorenflo, Ms. Robin Putnam, Mr. Chris Pieske, Ms. Caitlin Magilke, Ms. Bethany Kadrmas, Ms. Jacqueline Miller, Mr. Eric Jensen, Ms. Sharon Schwartzbauer, Ms. Mindy Sturn, Ms. Jamie Wilke, **CTS** Mr. Corey Quirk **AG** Ms. Meredith Larson.

Committee Chair Volk called the meeting to order at 9:00 a.m. CDT.

1. Agenda

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

Approved by consensus.

2. Meeting Minutes

- a. Ryan moved, Mihalick seconded, to approve the February 18, 2025, [meeting minutes](#), as presented.

Approved by consensus.

3. Approve the [Updated FY 25 NDUS Internal Audit](#)

- a. Ms. Dina Cashman shared that the Internal Audit Office is seeking approval to change the engagement for Valley City State University from consulting services for out-of-state employees to the conflict-of-interest audit. The purpose of changing the engagement is that the HRC is doing the work, and the Internal Audit Office did not want to duplicate efforts.
- b. Mihalick moved, Ryan seconded, to approve the Updated FY 25 NDUS Internal Audit as presented.

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

4. Approve the [Annual NDUS Internal Audit Executive Survey](#)
 - a. Committee Chair Volk shared that the attached Internal Audit Executive Survey and the Compliance Office Executive Survey contain mostly the same questions that the Internal Audit has been using for the last several years.
 - b. Committee Chair Volk is requesting that the Audit Committee consider having the survey distributed from Committee Chair Volk's email and the responses be brought to his attention instead of the internal audit, the compliance team, and CTS.
 - c. Question 9 has been added based off a request from Ms. Cashman to request more feedback from institutions.
 - d. Member Ryan asked how other Audit Committee members would be informed of the survey results. Committee Chair Volk shared that he has been in contact with CTS and the surveys can be sent through Qualtrics using his email address. The intent would be for the results to be sent to Committee Chair Volk who would then present those to the Audit Committee.
 - e. Ryan moved, Mihalick seconded, to approve the Annual NDUS Internal Audit Executive Survey as presented.

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

5. Approve the [Annual Compliance Office Executive Survey](#)
 - a. Committee Chair Volk shared that the questions in the survey are the same as last year's. One minor change is that the questions will be answered independently versus being grouped together.
 - b. Ryan moved, Mihalick seconded, to approve the Annual Compliance Office Executive Survey as presented.

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

Discussion Items

6. NDSU Update
 - a. Ms. Charlene Glur shared that NDSU is working on a quality assessment improvement plan.
 - b. Following a nationwide training through the Association of College and University Auditors that Ms. Glur attended, she learned that there is a group of individuals that conduct quality assessments for each other. Furthermore, there is a tool on the Institute of Internal Audit website for performance readiness that NDSU is currently going through.
 - c. NDSU hopes to have a review in November so that they reach the two-year mark after the global standards became effective.

Committee Chair Volk adjourned the meeting at 9:14 a.m. CT.

Approved May 20, 2025.