

**North Dakota State Board of Higher Education
Audit Committee Special Meeting Minutes**
Monday, August 5, 2019

The State Board of Higher Education Audit Committee met August 5th at 12:30 p.m. CT, via conference call originating from the State Capitol, 10th Floor Conference room, 600 East Boulevard Avenue, Bismarck, ND, 58505.

Ms. Neset called the meeting to order at 12:30 p.m. CT.

SBHE Audit Committee members participating:

Ms. Kathleen Neset
Mr. Don Morton
Mr. Tim Mihalick

NDUS staff participating:

Ms. Tammy Dolan, VC for Administrative Affairs/CFO
Ms. Robin Putnam, Director of Financial Reporting
Ms. Laura Schrott, Chief Audit Executive
Ms. Karol Riedman, Compliance Officer
Mr. Darin King, VC for IT/CIO
Ms. Patty Schock, Accounting Specialist
Ms. Kristie Hetzler, Executive Assistant to the State Board of Higher Education
Ms. Krista Lambrecht, Senior Internal Auditor

Others participating:

Dean Migler, DCB
Ms. Lisa Mock, DCB
President Shirley, MiSU
Mr. Brent Winiger, MiSU
Ms. Jonelle Watson, MiSU
Ms. Becky Collins, BSC
President Darling, LRSC
President Mitzel, DSU
Ms. Laura Nelson, DSU
Ms. Robyn Hoffman, State Auditor Office
Mr. Aaron Mitchell, CTS
Mr. Chris Pieske, AG Office
Mr. Eric Olson, AG Office

1. Agenda

Morton moved, Mihalick seconded, to approve the agenda.

Morton, Mihalick, and Neset voted yes.

2. **Executive Session – Operational Reports**

Mihalick moved, Morton seconded, to enter Executive Session to consider (1) the State Auditor's draft operational audit reports of BSC, DCB, DSU, MISU and NDUSO/CTS, for the period ending June 30, 2018, and (2) any response from the institutions or system 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 sections 44-04-19.2 and 54-10-26.

Mihalick, Morton, and Neset voted yes.

Executive session began at 12:35 p.m. CT.

SBHE Audit Committee members participating:

Ms. Kathleen Neset

Mr. Don Morton

Mr. Tim Mihalick

NDUS staff participating:

Ms. Tammy Dolan, VC for Administrative Affairs/CFO

Ms. Robin Putnam, Director of Financial Reporting

Ms. Laura Schrott, Chief Audit Executive

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Mr. Eric Olson, AG Office

Mr. Pieske requested the State Auditor's office and all involved campuses have approved to proceed with the draft confidential reports in executive session with all listed participants on the current phone line.

BSC, DCB, DSU, MISU, NDUSO, CTS, and State Auditor confirmed approved.

Ms. Robyn Hoffman from the State Auditor's office presented the draft reports.

Morton moved, Mihalick seconded. to adjourn executive session at 1:25 p.m. CT.

Morton, Mihalick, and Neseet voted yes.

3. **Reconvene in open meeting**

Morton moved, Mihalick seconded, to accept the draft operational audit reports and responses for the period ending June 30, 2018, or BSC, DCB, DSU, MISU, NDUSO/CTS

Morton, Mihalick, and Neseet voted yes.

The meeting adjourned at 1:30 p.m. CT.

Approved September 24, 2019.