

Avenue, Bismarck, ND, 58505.

Floor Conference room, 600 East Boulevard

Committee Chair Hacker called the meeting at 8:15 a.m. CT.

SBHE Audit Committee members participating:

Mr. Nick Hacker
Mr. Tim Mihalick
Mr. Jeffry Volk

NDUS staff participating: N-12.18110.1 294.I [(M) 0 Twr.(.) .198 Jei RodfNrS st60 D NUf N-6.37310.1 294.I [(P-201.2r)0.8Tweic
Mr. Jed Shivers, UND
Ms. Robyn Hoffman, SAO
President Shirley, MiSU
Dean Migler, DCB
Mr. Steve Benson, MaSU
President Darling, LRSC
Mr. Corry Kenner, LRSC
Mr. Eric Olson, AG Office

1. Agenda (8:25 a.m. CT.)
And: Volk moved, Mihalick seconded,
2. Meeting Minutes
Mihalick moved, Volk seconded, to approve the

Ms. Cashman explained the internal audit standards require that quality assessment of internal audit activity be conducted at least once every five years by a qualified independent assessment team or SSL from outside organization. NDUS internal audit was re-established in 2016, 2021 is the first quality assessment review since.

7. Assessment team information

The committee requested the self-assessment return to the committee to discuss once the outside assessment is completed.

8. Quarterly Audit Plan Progress Update.

9. Quarterly Continuous Review Update .

10. Compliance Update

Ms. Karol Riedman provided an update on NDUS compliance.

11. Hotline Process Discussion

Ms. Karol Riedman provided an overview of the hotline process. The committee agreed that there is a need to identify streamlining the process for efficiencies, such as, but not limited to:

- x Specific campus related complaints/reports go through the review process, limiting system office involvement and re-directing to campus leadership
- x Determinations on an internal appeal and/ or internal investigations
- x Anonymous complaints
- x Thresholds in duplication of the same subject matter, including requiring material information for verbal complaints /reporting
- x Protected/ not protected records for confidentiality for the audit function

The committee will follow-up at a future meeting.

The meeting adjourned at 9:40 a.m. CT.

Approved January 19, 2022.