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North Dakota State Board of Higher Education
February 16, 2022, Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met

Committee Chair Hacker opened the discussion, stating the focus will be on the independent assessment. He stated the assessment is an external work product and that the self-assessment that Ms. Cashman completed was not part of the assessment, and requested the discussion remain with the independent validation assessment.

Ms. Dina Cashman explained that the SBHE Audit Committee reviewed the NDUS Internal Audit

line about not receiving our audit reports has been removed, but the verbiage about the audit plans remains.

- x The last line of page 8 states that “neither of the campus-based audit offices has conducted external quality assessments as required by IIA Standards.” This is from IIA Standard 1312 and it states this should be done every 5 years. IA at NDSU is less than 5 years old, so it is not appropriate to say we are out of that compliance.

Mr. Hacker clarified that Ms. Glur was hired less than 5 years ago, however, NDSU Internal Audit has been operating more than 5 years.

4. **Review NDUS Internal Audit Recommendations' Tracking Process**

Ms. Dina Cashman Review [NDUS Internal Audit Recommendations' Tracking Process](#). Tracking helps maintain accountability and have clear expectations. The purpose is to document our internal process to make sure everyone is aware of it and what steps to follow. Ms. Cashman noted that feedback from NDSU/UND internal auditors, and the system office was received-0.6 (c)-8.6 (usps)

Ms. Karol Riedman explained the complexity and large workload in monitoring and resolving hotline complaints over the last couple years. She explained that the current hotline solution is a simple one contracted with Eide Bailey. Eide Bailey takes a phone or an online form approach, then they transcribe them into a report form, and email a PDF to me and/or to the appropriate institution named in the report. Ms. Riedman stated the reports are increasing and the current system is difficult to track and monitor. She informed the committee she has researched other resources and found that a case management system that many of her counterparts utilize provides several advantages and opportunities for efficiencies. One of the advantages would be more routes for individuals to make reports on a 24/7 basis and all reports/complaints go directly into a portal with a management system. The system can prioritize risk, several individuals can have access to the portal to review cases and automate analytics. The committee agreed that a management system could save time, provide accountability, and provide a more efficient end product. Ms. Riedman will work with the appropriate NDUS staff for options in the procurement process and report to the committee at their next meeting.

The meeting adjourned at 12:20 p.m. CT.

Approved March 16, 2022.