
List of Recommendations

- Recommendation 1-1** We recommend the University System Office take appropriate action to obtain the necessary resources to adequately perform the functions and duties of the office. This should include determining whether campus resources can be used in centralizing certain functions and providing support for personnel costs.
- Recommendation 1-2** We recommend the University System Office establish a system-wide monitoring function for the university system. At a minimum, the monitoring function should:
- a) Ensure the System Office and the institutions are in compliance with state, federal, and university system requirements; and
 - b) Review operations of the System Office and institutions to identify significant risks and areas where improvements in efficiency and effectiveness are needed.
- Recommendation 1-3** We recommend the University System Office take appropriate action to ensure there is a unified system of higher education. If a unified system is unattainable, appropriate action should be taken to remove unified system language in laws and make appropriate changes to higher education's organizational structure and operations.
- Recommendation 1-4** We recommend the University System Office develop a plan to establish the expectations of the office and use the plan to guide resource allocation.
- Recommendation 1-5** We recommend the University System Office make improvements with the university system's strategic planning and measuring performance processes. At a minimum, the System Office should:
- a) Ensure compliance with state law and Board policy requirements; and
 - b) Align resources for measuring performance to maximize efficiency.
- Recommendation 2-1** We recommend the University System Office comply with State Board of Higher Education Policy 703.1 and ensure early retirement agreements only include payments authorized by policy.
- Recommendation 2-2** We recommend the University System Office make improvements related to the assessment of campuses for paying the costs of employees. At a minimum, the System Office should:
- a) Obtain proper State Board of Higher Education approval prior to assessing campuses;
 - b) Ensure assessments are properly budgeted and accounted for at the System Office and campus level; and
 - c) Ensure moneys assessed are used for the purpose for which the assessment was charged.

Appendix A
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- Recommendation 2-3** We recommend the University System Office take appropriate action to have internal audit functions within the university system report to the appropriate System Office personnel rather than to an institution president.
- Recommendation 2-4** We recommend the University System Office establish an internal audit charter consistent with the definition of internal audit, the Code of Ethics, and other applicable standards. At a minimum, the charter should identify the purpose, authority, and responsibilities of the internal audit function.
- Recommendation 2-5** We recommend the University System Office ensure State Board of Higher Education policies and North Dakota University System procedures are concise, up to date, accurate, and user friendly. At a minimum, the System Office should:
- a) Perform a comprehensive review of current policies and procedures; and
 - b) Establish a periodic comprehensive review process for policies and procedures.
- Recommendation 2-6** We recommend the University System Office ensure a formal written policy and/or procedure is established regarding the process to be used for drafting, reviewing, and approval of new or amended North Dakota University System procedures.
- Recommendation 2-7** We recommend the University System Office comply with North Dakota Administrative Code Chapter 42-02-02 requirements related to the Indian Scholarship program.
- Recommendation 2-8** We recommend the University System Office review North Dakota Administrative Code Title 42 related to the Indian Scholarship program and take appropriate action to make changes.
- Recommendation 2-9** We recommend the University System Office take appropriate action to ensure information provided is consistently and accurately reported.
- Recommendation 2-10** We recommend the University System Office ensure compliance with North Dakota Century Code Chapter 54-46 and maintain an appropriate records management program. At a minimum, the System Office should ensure:
- a) State form numbers are used on applicable documents; and
 - b) Appropriate record series and retention schedules are established.