



**STATE BOARD OF EDUCATION  
AUDIT COMMITTEE**

STATE of IDAHO  
BOARD of EDUCATION

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**APPROVED MINUTES  
STATE BOARD OF EDUCATION AUDIT COMMITTEE  
December 11, 2019**

A regular meeting of the Audit Committee of the State Board of Education was held December 11, 2019 in Boise, Idaho and conference call throughout Idaho.

**ATTENDANCE**

Committee: Andy Scoggin, Chair; Debbie Critchfield, David Hill, Kurt Liebich, Stephen Speidel, Joey Hale

Board staff: Scott Christie

BSU: Mark Heil, Suzanne Adams

ISU: Glen Nelson, Angie Dobbins, Bob Hite

UI: Brian Foisy, Linda Campos, John Keatts

LCSC: Todd Kilburn, Teresa Cole, Julie Crea

**AGENDA**

**1. Approve November 13, 2019 Meeting Minutes**

The meeting minutes of the November 13, 2019 were reviewed and approved by the Audit Committee.

**2. 1<sup>st</sup> Quarter Financial Reviews**

The 1<sup>st</sup> Quarter 2020 financial reviews were presented by the institutions. University of Idaho will research the changes to employee FTE and submit a report to staff for distribution to the Board.

**3. Audit Committee Member Independence**

Staff reminded Committee members to submit their questionnaires to staff.

**4. Foundation Operating Agreements**

The Committee directed the institutions to use the Board approved template for foundation operating agreements. Boise State University and University of Idaho will provide their operating agreements to staff as soon as possible. The Committee directed staff to work with the Audit Committee and BAHF Committee to determine which committee should review the operating agreements in the future.

Meeting adjourned at 2:50 pm (Mountain)