



**MINNESOTA STATE**  
Board of Trustees

**AGENDA ITEM SUMMARY**

**NAME: Joint Audit and Workforce and Organizational Effectiveness Committees**

**DATE: June 20, 2023**

**TITLE: Project Results: Results: Ethics, Employee Conduct, and Fraud Review**

- Proposed New Policy or Amendment to Existing Policy       Approvals Required by Policy       Other Approvals
- Monitoring/Compliance       Information

**PRESENTERS**

Amy Jorgenson, Chief Audit Officer  
Eric Davis, Vice Chancellor for Human Resources  
Scott Goings, General Counsel  
Ashley Deihr, Partner, Baker Tilly

**PURPOSE**

The purpose of this meeting will be to present the results of the recent advisory project for Ethics, Employee Conduct and Fraud Review. We have identified observations and provided recommendations.

**BACKGROUND INFORMATION**

In June 2022, the Minnesota State Board of Trustees Audit Committee approved an advisory project for ethics, employee conduct, and fraud. Our objective was to assess the current practices for managing activities related to ethics, employee conduct, and fraud to understand the relevant policies, procedures, and other tools to manage the various areas. We reviewed documentation, performed system office interviews and interviews with select institutions, benchmarked against peer institutions, assessed policy alignment with State of Minnesota statutes, evaluated monitoring efforts of training requirements, and gathered insight into escalation and investigation execution procedures for ethics, employee conduct, and fraud allegations at a sample of five institutions.