

North Dakota State Board of Higher Education

Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on July 22, 2025, at 9:00 a.m. CT.

SBHE Audit Committee Members

- Mr. Tim Mihalick, Chair
- Ms. Danita Bye
- Mr. Pat Sogard

Institution Presidents/Representatives

BSC, Interim President Leingang, Ms. Sonya Koble, **DCB**, Interim Dean Gorder, **DSU**, President Molander, Mr. Leslie Wiestock, **LRSC**, Interim President Carmen Simone, Ms. Joann Kitchens, **MaSU**, Ms. Beth Swenson, **MiSU**, President Shirley, Ms. Krista Lambrecht, Ms. Jonelle Watson, **NDSU**, Mr. Bruce Bollinger, Ms. Karin Hegstad, Mr. Chris Wilson, Ms. Lisa Ripplinger, **UND**, Ms. Sharon Loiland, Mr. Tanner Bjerke, **VCSU**, President LaFave, Ms. Erica Buchholz, **WSC** President Hirning, Ms. Deb Halvorson

System Office/CTS/Guests

NDUS, VC David Krebsbach, Ms. Dina Cashman, Mr. Dustin Walcker, Ms. Jamie Wilke, Ms. Robin Putnam, Mr. Chris Pieske, Dr. Billie Jo Lorus, Ms. Maryann Olson, Ms. Mindy Sturn, Ms. Bethany Kadrmaz, **CTS** Mr. Corey Quirk, **AG** Ms. Meredith Larson

Call to Order

1. Agenda
Bye moved, Sogard seconded, to approve the agenda, as presented.

Approved by consensus.
2. Meeting Minutes
Bye moved, Sogard seconded, to approve the June 17, 2025, meeting minutes, as presented.

Approved by consensus.
3. [Approve the updated FY 25 Audit plan](#)
Ms. Cashman presented the updated FY25 audit plan, highlighting key changes, including the transfer of incomplete audits to future years and updates on specific audit engagements. Member Sogard raised a question regarding the process for updating the audit plan and the handling of audit exceptions, which Ms. Cashman addressed by explaining the approval process for changes and the tracking of recommendations.

Sogard moved, Bye seconded, to approve the updated FY 25 Audit Plan, as presented.

Bye, Sogard, and Mihalick voted yes. Motion passed 3 – 0.

3. NDUSO Chief Internal Auditor Remuneration
Chair Mihalick addressed the approval of the NDUSO Chief Internal Auditor Remuneration.

Bye moved, Sogard seconded, to approve the NDUSO Chief Internal Auditor Remuneration, as presented.

Bye, Sogard, and Mihalick voted yes. Motion passed 3 – 0.

4. Executive Session
Bye moved, Sogard seconded to enter Executive Session to consider (1) the State Auditor's draft report (2) any response from Minot State University to the draft report and associated recommendations. The executive session shall be limited to members of the Committee, the Chancellor and designated staff, Board counsel, representatives of the State Auditor's Office, and invited campus officials. The legal authority for closing this portion of the meeting is North Dakota Century Code, section 44-04-19.2 and 54-10-26.

Executive session began at 9:20 a.m. CT.

Present:

SBHE Audit Committee Members

- Mr. Tim Mihalick, Chair
- Ms. Danita Bye
- Mr. Pat Sogard

System Office/CTS/Guests

NDUS VC David Krebsbach, Ms. Dina Cashman, Mr. Chris Pieske, Ms. Bethany Kadrmaz, **MISU** President Steve Shirley, Ms. Krista Lambrecht, Ms. Jonelle Watson, **AG** Ms. Meredith Larson, **SAO** Ms. Robyn Hoffman

Open meeting reconvened at 9:26 a.m. CT.

Discussion Items

5. [Audit plan update](#) for FY25 Quarter 4
Mr. Walcker briefed the Quarter 4 Fiscal Year 25 Internal Audit Plan. The plan was broken down by institution, audit type, and completion percentage, with UND and NDSU audits excluded as they are reported separately. Out of 11 audits and advisory services, 7 were completed, 1 (PeopleSoft security) was still in progress, 2 were deferred to FY 26, and 1 was cancelled. Additionally, 4 follow-up audits were completed and 1 was deferred, while 2 other projects were completed. Member Sogard inquired of the possibility of outsourcing audits. Ms. Cashman said, this is done if needed, but noted that this has not occurred recently due to funding constraints. The importance of prioritizing audits based on staffing and funding was emphasized. No further questions were raised, and the report was concluded.

Adjourn

Chair Mihalick adjourned the meeting at 9:33 a.m. CDT.

Approved September 16, 2025.