

North Dakota State Board of Higher Education Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on September 16, 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, Ms. Sonya Koble, **DCB**, Interim Dean Corey Gorder, **DSU**, Mr. Les Wiestock, **LRSC**, Interim President Simone, Ms. Joann Kitchens, **MaSU**, President Van Horn, Ms. Amber Hill, **MiSU**, Ms. Jonelle Watson, **NDSU**, Mr. Bruce Bollinger, Mr. Chris Wilson, Ms. Karin Hegstad, **UND**, Ms. Sharon Loiland, **VCSU**, President LaFave, Ms. Erica Buchholz, **WSC** President Hirning, Ms. Deb Halvorson.

System Office/CTS/Guests

NDUS, Ms. Dina Cashman, Mr. Dustin Walker, Ms. Robin Putnam, VC David Krebsbach, VC Meredith Larson, Ms. Jamie Wilke, Mr. Chris Pieske, Dr. Billie Jo Lorus, Ms. Bethany Kadrmaz, Ms. Sharon Schwartzbauer, Ms. Mindy Sturn, Mr. Eric Jensen, Ms. Katie Fitzsimmons, **CTS**, Mr. Corey Quirk, **SAO** Ms. Robyn Hoffman.

Call to Order

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

Approved by consensus.
2. July 22, 2025, [Meeting Minutes](#)
Bye moved, Sogard seconded, to approve the July 22, 2025, meeting minutes, as presented.

Approved by consensus.
3. [FY 26 Internal Audit Budget](#)
Ms. Cashman presented the proposed FY 26-27 Internal Audit Budget, explaining that it is standard practice for the Audit Committee to review and approve this budget as outlined in both the committee and internal audit charters. The budget is divided into three categories: salary and fringe benefits, operational costs, and professional development, maintaining a structure similar to previous biennial.

She highlighted that the budget has increased compared to the prior biennium, primarily due to increase in salary and fringe benefit costs, a slight rise in operational expenses—including a planned external audit of the department—and additional funds for professional development. The previous biennium total was \$879,233, while the new proposal is \$940,000.

Member Bye asked whether the budget assumes full staffing, given ongoing challenges in filling an audit position. Ms. Cashman confirmed that the budget is based on full staffing, although one position is currently vacant.

Committee Chair Mihalick commented on the continued challenge of keeping audit fully staffed and the committee's ongoing support for maintaining funding for all positions. Ms. Cashman noted that all salary funding is now general funded, per the committee's request, rather than partially campus assessed as in the past.

Sogard moved, Bye seconded, to approve the FY 26 Internal Audit Budget, as presented.

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

4. Executive Session

Bye moved, Sogard seconded to enter Executive Session to consider the State Auditor's draft report and any response from the North Dakota University System Office, along with associated recommendations. The executive session will 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 9:00 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, VC Meredith Larson, Ms. Dina Cashman, Mr. Chris Pieske, Ms. Robin Putnam, Ms. Bethany Kadmas, **SAO** Ms. Robyn Hoffman.

Executive session ended at 9:16 a.m. CT.

Open meeting reconvened at 9:16 a.m. CT.

5. [2026 Meeting Schedule](#)

Ms. Kadmas stated the 2026 SBHE Meeting Schedule will be brought before the SBHE for its approval at its meeting on September 23, 2025.

Adjourn

Chair Mihalick adjourned the meeting at 9:18 a.m. CT.

Approved on October 21, 2025.