

North Dakota State Board of Higher Education

Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on October 21, 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 Corey Gorder, **DSU**, Mr. Les Wiestock, **LRSC**, President Simone, Ms. Joann Kitchens, **MaSU**, President Van Horn, Ms. Amber Hill, **MISU**, President Shirley, Ms. Krista Lambrecht, **NDSU**, Mr. Chris Wilson, Ms. Charlene Glur, Ms. Lisa Ripplinger, **UND** Ms. Sharon Loiland, Mr. Tanner Bjerke, **VCSU**, Ms. Erica Buchholz, **WSC**, President Hirning, Ms. Deborah Halvorson.

System Office/CTS/Guests

NDSU, Commissioner Sanford, Ms. Bethany Kadrmaz, Ms. Claire Gunwall, Dr. Billie Jo Lorus, Mr. Eric Jensen, Dr. Jennifer Weber, DC Meredith Larson, Ms., Dina Cashman, Ms. Jamie Wilke, Ms. Sharon Schwartzbauer, Ms. Mindy Sturn, DC David Krebsbach, Ms. Christina Pieske, Ms. Robin Putnam, DC Lisa Johnson, Mr. Dustin Walcker, Mr. Chris Pieske, **SAO**, Ms. Robyn Hoffman.

Call to Order – started meeting at 9:00 a.m., CT

1. Agenda

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

Approved by consensus

2. September 16, 2025 [Meeting Minutes](#)

Bye moved, Sogard seconded, to approve the September 16, 2025, meeting minutes, as presented.

Approved by consensus

3. Executive Session

Bye moved, Sogard seconded to enter executive session to consider the State Auditor's draft report along with any response from Dickinson State University and associated recommendations. The executive session will be limited to members of the Committee, the Commissioner 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 9:16 a.m., CT.

Present:

SBHE Audit Committee Members

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

System Office/CTS/Guests

NDUS, Commissioner Sanford, DC David Krebsbach, DC Meredith Larson, Ms. Bethany Kadrmaz, Mr. Dustin Walcker, Ms. Dina Cashman, Ms. Christina Pieske, Ms. Rachel Sinness, Mr. Chris Pieske, Ms. Robin Putnam, **SAO**, Ms. Robyn Hoffman, **DSU**, President Molander, Mr. Les Wietstock.

Executive Session ended at 9:25 a.m., CT.

Open meeting reconvened at 9:25 am.

4. Executive Session

Bye moved, Sogard seconded to enter executive session to consider the State Auditor's draft report and any response from DCB and along with any recommendations. The executive session will be limited to members of the Committee, the Commissioner 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 9:25 a.m., CT.

Present:

SBHE Audit Committee Members

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

System Office/CTS/Guests

NDUS, Commissioner Sanford, DC David Krebsbach, DC Meredith Larson, Ms. Bethany Kadrmaz, Mr. Dustin Walcker, Ms. Dina Cashman, Ms. Christina Pieske, Ms. Rachel Sinness, Mr. Chris Pieske, Ms. Robin Putnam, **SAO**, Ms. Robyn Hoffman, **DCB**, Interim Dean Corey Gorder, **MISU**, President Shirley.

Executive Session ended at 9:47 a.m., CT.

Open meeting reconvened at 9:47 a.m., CT

5. [NDUS Internal Audit FY 25 KPI report](#)

Ms. Cashman presented the annual Key Performance Indicator (KPI) report for fiscal year 2025, highlighting improved satisfaction and audit efficiency. She reported increased satisfaction from management and the audit committee, decreased audit time, full staffing since fiscal year 2023, and compliance with internal audit standards. Ms. Cashman also announced her upcoming departure to the Lone Star College System, noting that the audit department will be reduced to one staff member, which will likely impact future KPI indicators and may require amendments.

6. [Management Report](#)

Ms. Sturn presented the NDUS Management Report summarizing nine open audit findings across the university system, the process for updating findings, and the biannual reporting schedule. Ms. Sturn explained that the report compiles open audit findings from the State Auditor's Office, NDUS Internal Audit, and campus auditors, with updates provided by institutional representatives and includes aging information. The report includes direct campus feedback on progress toward resolving each open finding, with updates provided every six months in October and April.

Mr. Mihalick noted the ongoing challenge of closing findings more quickly.

7. [Confidential Audit Recommendations Status Report](#)

Mr. Walcker reported that as of September 30th, there were ten open audit issues from four confidential audits, with 24 recommendations closed since March. Mr. Walcker explained that moderate and high-risk recommendations trigger follow-up audits after about a year, while low-risk and informal findings are communicated via management letters.

8. [Quarterly \(Q1 FY26\) Audit Plan Progress Update](#)

Mr. Walcker provided an update on the fiscal year 2026 audit plan, noting that one audit is complete, one is in progress, and six follow-up audits are being planned, with UND and NDSU audits reported separately.

9. [NDSU FY 26 Internal Audit Plan](#)

Ms. Glur presented NDSU's Internal Audit Plan for fiscal year 2026, which has been approved by President Cook.

10. [NDSU Organizational Independence](#)

Ms. Glur confirmed the annual submission of the independence statement and described the audit plan approval process, which is handled at the campus level rather than through the NDUS office.

11. [NDUS Internal Audit Strategic Plan](#)

Ms. Glur explained that the audit area's first strategic plan is a one-year plan, matching the final year of the president's three-year strategic plan, with future plans to align with the university's strategic planning cycle.

12. [NDSU \(Q4 FY25\) Audit Plan Progress Update](#)

Ms. Glur explained that an audit was cancelled due to sufficient internal control activities already being performed by departments, allowing resources to be redirected to higher-value areas.

13. [UND Internal Audit Status Update](#)

Mr. Bjerke reported the completion of a planned audit, the near completion of a housing audit, and the hiring of a student intern to conduct point-of-sale and P-card transaction audits, with the scope still being finalized. He also confirmed that management is on track to meet due dates for audit recommendations, with updates to be provided in future reports, and discussed the importance of timely completion of bank reconciliations and expense controls. Mr. Bjerke attended a conference focused on AI in auditing and enterprise risk management and agreed to provide a future update on relevant takeaways and potential applications for the university system.

14. [DOJ Guidelines](#)

Mr. Pieske acknowledged that the meeting was running long and stated that his presentation could be 10 or more minutes, depending on the questions asked. He also wanted to give everyone enough time to give Ms. Cashman a proper send-off. Due to these reasons, this agenda item will be discussed at next month's meeting.

Adjourn

Chair Mihalick adjourned the meeting at 10:13 a.m., CT.