

## **North Dakota State Board of Higher Education**

### Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on November 18, 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, Mr. Christopher Nero, **DSU**, Mr. Les Wietstock, **LRSC**, President Simone, Ms. Joann Kitchens, **MaSU**, President Van Horn, Ms. Amber Hill, **MiSU**, President Shirley, Ms. Krista Lambrecht, **NDSCS**, **NDSU**, Ms. Karin Hegstad, Mr. Chris Wilson, Mr. Bruce Bollinger, Ms. Charlene Glur, Ms. Lisa Ripplinger, **UND**, Ms. Sharon Loiland, Mr. Tanner Bjerke, **VCSU**, President LaFave, Ms. Erica Buchholz, **WSC**, President Hirning, Ms. Deborah Halvorson.

#### System Office/CTS/Guests

**NDUS**, Commissioner Sanford, Mr. Dustin Walcker, Mr. Chris Pieske, Ms. Bethany Kadrmas, Ms. Christina Pieske, Ms. Jamie Wilke, Ms. Mindy Sturn, Ms. Sharon Schwartzbauer, DC David Krebsbach, DC Meredith Larson, Ms. Robin Putnam, Mr. Eric Jensen, Dr. Billie Jo Lorius, **CTS**, Mr. Corey Quirk.

#### **Call to Order**

1. Agenda  
Bye moved, Sogard seconded, to approve the agenda, as presented.  
Motion passed by consensus.
2. Meeting Minutes  
Sogard moved, Bye seconded, to approve the October 21, 2025, [meeting minutes](#), as presented.  
Motion passed unanimously.
3. Updated FY26 [Audit Plan](#) – Mr. Dustin Walcker  
Mr. Walcker presented the Audit Plan for FY26 and asked the committee to approve the addition of a system wide bank reconciliation analysis to the Audit Plan.  
Bye moved and Sogard seconded to approve the updated FY26 Audit Plan.  
Motion passed unanimously.

#### **Discussion Items**

4. [DOJ Guidelines](#) - Mr. Chris Pieske

Mr. Pieske presented the DOJ Guidelines for an effective compliance program.

**Adjourn**

Chair Mihalick adjourned the meeting at 9:22 a.m., CT.