

North Dakota State Board of Higher Education Audit Committee Meeting Agenda and Materials

January 20, 2026

Action Items

The State Board of Higher Education Audit Committee will meet on January 20, 2026, at 8:30 a.m., CT., via Teams/conf. The audio call-in information is 701-409-8507, passcode 628 742 068#

Call to Order

1. # Agenda
2. # November 2025 [Meeting Minutes](#)
3. # System wide Bank Reconciliation Analysis – Request from NDSU to be excluded
4. # Executive Session – State Auditor, Ms. Robyn Hoffman
Move to enter executive session to (1) discuss the draft NDUS Governance Communication Including the Report on Internal Control, Compliance and Other Matters for the annual financial audit for year ended June 30, 2025, (2) any response from the institution/entities to the draft report and associated recommendations. The executive session shall be limited to members of the Committee, the Commissioner and staff, Board counsel, and invited campus officials. The legal authority for closing this portion of the meeting is North Dakota Century Code sections 44-04-18(9) and 44-04-19.2.

Discussion Items

5. [Quarterly \(Q2 FY26\) Audit Plan Progress Update](#) – Mr. Dustin Walcker
6. [UND Internal Audit Quarterly Status Update](#) – Mr. Tanner Bjerke
7. [NDSU Internal Audit Quarterly Status Update](#) – Ms. Charlene Glur

Adjourn