

North Dakota State Board of Higher Education

Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on March 17, 2026, at 8:30 a.m. CT.

SBHE Audit Committee Members

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

Institution Presidents/Representatives

BSC: Ms. Rebecca Collins, Ms. Sonya Koble, **DCB:** Mr. Christopher Nero, **DSU:** President Molander, **LRSC:** President Carmen Simone, Ms. Joann Kitchens, **MaSU:** President Van Horn, Ms. Amber Hill, **MiSU:** Ms. Krista Lambrecht, **NDSU:** Mr. Bruce Bollinger, Mr. Chris Wilson, Ms. Karin Hegstad, Ms. Lisa Ripplinger, **UND:** Ms. Sharon Loiland, Ms. Odella Fuqua, Mr. Tanner Bjerke, **VCSU:** Ms. Erica Buchholz, **WSC:** President Bernell Hirning, Ms. Deborah Halvorson.

System Office/CTS/Guests

NDSU: Commissioner Sanford, Ms. Bethany Kadrmas, Ms. Christina Pieske, Mr. Cory Wigdahl, Mr. Dustin Walcker, Ms. Sharon Schwartzbauer, Ms. Brenda Zastoupil, Mr. Chris Pieske, Ms. Jamie Wilke, Ms. Robin Putnam, DC David Krebsbach, Ms. Mindy Sturn, DC Meredith Larson, Ms. Claire Gunwall, Ms. Katie Fitzsimmons, Dr. Billie Jo Lorus, Dr. Jennifer Weber, **CTS:** Mr. Corey Quirk, **Attorney General's Office:** Mr. Shaun McNamara.

Call to Order

1. # Agenda

- a. Sogard moved, Mihalick seconded, to approve the agenda, as presented.
Motion passed unanimously via voice vote.

2. # Meeting Minutes

- a. Sogard moved, Mihalick seconded, to approve both the January 20, 2026, and the February 5, 2026, meeting minutes, as presented.
Motion passed unanimously via voice vote.

Discussion Items

- 3. Introduce Mr. Cory Wigdahl, new Chief Audit Executive – Mr. Dustin Walcker
Mr. Walcker introduced Mr. Wigdahl as the new Chief Audit Executive for NDUS. Mr. Walcker highlighted Mr. Wigdahl's extensive experience in higher education audits.

Committee Business

(Items 4 and 5 were discussed regarding their absence from the action items list on the agenda. Mr. Pieske advised Chair Mihalick that, historically, these items have been subject to a formal vote.)

4. [Annual NDUS Executive Survey](#)

Mr. Walcker presented the Annual Internal Audit Executive Survey for approval, explaining its purpose and distribution process.

Sogard moved, Mihalick seconded to approve the Annual Internal Audit Executive Survey, as presented.

Motion passed, 2-0.

5. [Annual Compliance Office Executive Survey](#)

Mr. Pieske presented the Compliance Office Executive Survey, detailing format changes, and distribution plans.

Sogard moved, Mihalick seconded to approve the Annual Compliance Office Executive Survey.

Motion passed, 2-0.

Adjourn

Chair Mihalick adjourned the meeting at 8:44 a.m., CT.