

North Dakota State Board of Higher Education

Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on April 21, 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: President Kalk, Ms. Rebecca Collins, Ms. Sonya Koble, **DCB:** Dean Gorder, **DSU:** President Molander, **LRSC:** President Simone, **MaSU:** President Van Horn, Ms. Amber Hill, **MiSU:** President Shirley, Ms. Krista Lambrecht, **NDSU:** Mr. Travis Aho, Ms. Lisa Ripplinger, Mr. Chris Wilson, Ms. Charlene Glur, Mr. Bruce Bollinger, **UND:** President Armacost, Ms. Odella Fuqua, Mr. Bradley Myers, Ms. Sharon Loiland, Dr. Eric Link, Mr. Tanner Bjerke, **VCSU:** Ms. Erica Buchholz, **WSC:** President Hirning, Ms. Deborah Halvorson.

System Office/CTS/Guests

NDUS: Commissioner Sanford, Ms. Katie Fitzsimmons, Ms. Bethany Kadrmas, Mr. Dustin Walcker, Ms. Edynn Glatt, Dr. Billie Jo Lorus, Ms. Mindy Sturn, Mr. Cory Wigdahl, Ms. Claire Gunwall, Ms. Jamie Wilke, DC Meredith Larson, DC David Krebsbach, Ms. Sharon Schwartzbauer, Ms. Robin Putnam, Dr. Jennifer Weber, **CTS:** Mr. Corey Quirk, **ND State Auditor's Office:** Ms. Robyn Hoffmann.

1. Call to order

a. Agenda

Bye moved, Sogard seconded, to approve the agenda, as presented.
Motion was approved unanimously by voice vote.

b. March 17, 2026, Meeting Minutes

Sogard moved, Bye seconded, to approve the March 17, 2026, meeting minutes, as presented.
Motion was approved unanimously by voice vote.

2. Committee Business

a. [Request to Approve Quality Assessment Plan](#)

Mr. Cory Wigdahl explained that the quality assessment will be a self-assessment with independent validation, conducted by volunteers or peers through the Association of Colleges and University Auditors (ACUA), meeting Institute of Internal Auditor (IIA) requirements and internal audit charter standards.

Bye moved, Sogard seconded to approve the quality assessment plan.
Motion passed, 3-0.

3. Discussion Items

a. [NDUS Management Report](#)

Ms. Sturn presented the semi-annual NDUS management report, summarizing audit findings and recommendations from multiple entities. Members Bye and Sogard asked about changes since the last report, recurring themes, and the status of long-standing findings.

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

Mr. Walcker provided an update on the semi-annual confidential audit recommendation tracker, noting that three findings remain open, most notably a low-risk security training item at CTS, and assured the committee that progress is being made toward closure.

c. [Quarterly \(Q3 FY26\) Audit Plan Progress Update](#)

Mr. Walcker presented the fiscal year 2026 internal audit quarterly update, detailing the completion status of planned audits and advisory services, and noted that some audits may be carried forward due to staffing vacancies, with Mr. Wigdahl's recent onboarding expected to accelerate progress.

d. [UND Quarterly Status Update](#)

Mr. Bjerke gave a quarterly update on UND internal audits, reporting completion of two audits, progress on three others, and the addition of a mid-year audit, with expectations to carry one audit into the next fiscal year.

4. Executive Session

Move to enter executive session to consider (1) the State Auditor's draft FY 24-23 Operational Audit Report for UND and (2) any response from the institution/entity to the draft report 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.

Sogard moved, Bye seconded to enter executive session to consider the State Auditor's draft FY 24-23 Operational Audit Report for UND and any response from the institution/entity to the draft report and associated recommendations.

Bye, Sogard and Mihalick voted yes.

Motion passed, 3-0.

Executive Session began at 9:00 a.m., CT.

Others Present:

SBHE Audit Committee Members

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

Others Present: Commissioner Sanford, DC Meredith Larson, Dr. Eric Link, Mr. Bradley Myers, Ms. Odella Fuqua, Ms. Edynn Glatt, Mr. Tanner Bjerke, DC David Krebsbach, Mr. Cory Wigdahl, President Armacost, Ms. Robyn Hoffmann, Ms. Bethany Kadrmas, Mr. Dustin Walcker, Mr. Shaun McNamara.

Executive Session adjourned at 9:24 a.m., CT.

Open Session reconvened at 9:25 a.m., CT.

Adjourn

Chair Mihalick adjourned the meeting at 9:25 a.m., CT.