State Capitol – 600 E Boulevard Ave – Dept. 215
Bismarck ND 58505-0230
Phone: 701.877.5703
E-mail: ndus.inquiry@ndus.edu Web: ndus.edu

North Dakota State Board of Higher Education

Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on June 16, 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. Sonya Koble**, DSU:** President Molander**, LRSC:** President Simone, Ms. Joann Kitchens, **MaSU:** Ms. Amber Hill**, MiSU:** Ms. Krista Lambrecht**, NDSU:** Ms. Lisa Ripplinger, Ms. Charlene Glur, Mr. Bruce Bollinger, Ms. Karin Hegstad**,** Mr. Chris Wilson, **UND:** President Armacost, Ms. Odella Fuqua, Mr. Tanner Bjerke**, VCSU:** Ms. Erica Buchholz**, WSC:** President Hirning, Mr. Hercules Cummings, Ms. Deborah Halvorson, Mr. Christopher Johnson,

System Office/CTS/Guests

NDSU: Commissioner Sanford, Ms. Bethany Kadrmas, Ms. Christina Pieske, Dr. Billie Jo Lorius, DC Lisa Johnson, Mr. Dustin Walcker, Ms. Katie Fitzsimmons, Mr. Chris Pieske, Mr. Cory Wigdahl, Dr. Jennifer Weber, DC Meredith Larson, Ms. Mindy Sturn, Ms. Jamie Wilke, Ms. Edynn Glatt**, CTS:** Mr. Corey Quirk, **Attorney General's Office:** Mr. Shaun McNamara, **State Auditor's Office:** Ms. Robyn Hoffmann.

Call to Order

1. **Agenda**
   Agenda was not voted on.

2. **Meeting Minutes**
   Bye moved, Sogard seconded, to approve the May 19, 2026, meeting minutes, as presented.
   Motion passed unanimously by voice vote.

 # Executive Session

Move to enter executive session to consider **(1)** the State Auditor's draft FY25-24 Operational Audit Report for Williston State College and **(2)** any response from the institution 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.

Bye moved, Sogard seconded to enter executive session to consider **(1)** the State Auditor's draft FY25-24 Operational Audit Report for Williston State College and **(2)** any response from the institution 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.

Bye, Sogard and Mihalick voted yes.
Motion passed, 3-0.

Executive Session began at 8:37 a.m., CT

SBHE Audit Committee Members
Present:

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

Others Present: Commissioner Sanford, Mr. Shaun McNamara, DC Meredith Larson, Mr. Dustin Walcker, Ms. Jamie Wilke, Mr. Cory Wigdahl, Ms. Christina Pieske, Mr. Chris Pieske, President Hirning, Mr. Hercules Cummings, Ms. Deborah Halvorson, Mr. Chris Johnson, Ms. Robyn Hoffmann.

Executive Session adjourned at 8:48 a.m., CT.

Open Session reconvened at 8:49 a.m., CT.

 # Committee Business

3. Request to Defer Engagements
   Mr. Cory Wigdahl explained that eight internal audit engagements remained outstanding for FY26 and requested approval to defer four of them to the next fiscal year's audit plan.
   Bye moved, Sogard seconded to approve the request to defer engagements to FY27.
   Motion passed, 3-0.

4. Request to Not Defer Engagements
   Mr. Cory Wigdahl presented the status of eight outstanding internal audit engagements for FY26, seeking approval to defer four to FY27 and to move four to the risk topics list.
   Bye moved, Sogard seconded to approve the request to not defer engagements for FY27.
   Motion passed, 3-0.

5. Annual NDUS Compliance Office Report and Priorities
   Mr. Chris Pieske presented the NDUS Compliance Office annual report, including survey results, compliance investigations, policy review status, and training initiatives.
   Bye moved, Sogard seconded to approve the NDUS Compliance Office Report.
   Motion passed, 3-0.

6. Annual NDUS Internal Audit and Compliance Independence Confirmations
    1. Internal Audit Independence Confirmation
    Mr. Cory Wigdahl explained that organizational independence is achieved when the chief audit executive reports functionally to the board, as outlined in SBHE policy 306.2, and confirmed that this process is conducted annually.
    Sogard moved, Bye seconded to approve the Internal Audit Independence Confirmation.
    Motion passed, 3-0.

    2. Compliance Independence Confirmation
    Mr. Chris Pieske presented the compliance office independence confirmation, referencing Department of Justice standards for autonomy, access, and structure, and requested committee certification.
    Sogard moved, Bye seconded to approve the Compliance Independence Confirmation.
    Motion passed, 3-0.

Discussion/Reports/Updates

7. Review Annual NDUS Internal Audit Plan, Draft
    Mr. Cory Wigdahl presented the draft internal audit plan for FY27, highlighting engagement planning, risk assessment, staffing gaps, and process changes.

Adjourn

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