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North Dakota State Board of Higher Education

Audit Committee Meeting Minutes
September 15, 2026
Action Items

The State Board of Higher Education Audit Committee met on September 15, 2026, at 8:30 a.m., CST., via Teams.

Roll Call

SBHE Audit Committee Members

☐ Mr. Pat Sogard, Chair
☐ Mr. Tim Mihalick
☐ Mr. DJ Campbell

Institutions Presidents/Representatives

DSU: President Molander**, LRSC:** President Simone, Ms. Brandi Nelson, Ms. Joann Kitchens**, MaSU:** President Van Horn, Ms. Amber Hill, **MiSU:** Ms. Krista Lambrecht, **NDSU:** Ms. Charlene Glur, Mr. Bruce Bollinger, Ms. Lisa Ripplinger, Mr. Christopher Wilson, Ms. Karin Hegstad, **UND:** Ms. Odella Fuqua, Mr. Tanner Bjerke, **VCSU:** Ms. Erica Buchholz, **WSC:** President Hirning, Mr. Hercules Cummings**.**

System Office/CTS/Guests

NDUS: Commissioner Sanford, Ms. Bethany Kadrmas, Ms. Christina Pieske, Dr. Billie Jo Lorius, Ms. Jamie Wilke, Mr. Cory Wigdahl, Mr. Chris Pieske, DC Meredith Larson, Ms. Mindy Sturn, Mr. Dustin Walcker, DC Karla Stewart, Ms. Jane Grinde, Dr. Jennifer Weber, Ms. Edynn Glatt, Ms. Sharon Schwartzbauer, **CTS:** DC Corey Quirk, **Assistant Attorney General:** Mr. Shaun McNamara.

Call to Order

1. **#** Agenda
   Mihalick moved, Campbell seconded to approve the agenda, as presented.
   Motion passed unanimously by voice vote.

2. **#** June Meeting Minutes
   Mihalick moved, Campbell seconded to approve the June meeting minutes, as presented.
   Motion passed unanimously by voice vote.

 # Committee Business

3. Approve FY27 Chief Audit Executive Salary
   Ms. Jane Grinde informed the committee that board policy requires review and approval of the Chief Audit Executive's salary. Committee members received the relevant information for review and consideration.
   Mihalick moved, Campbell seconded to approve the FY27 Chief Audit Executive salary, as presented.

Motion passed, 3-0.

4. Approve FY27 NDUS Internal Audit Plan
   Mr. Cory Wigdahl presented the FY27 NDUS Internal Audit Plan, which added Bismarck State College and classified it as high risk. The plan included Bismarck State College contract engagements and finalized Key Performance Indicator (KPI) results.
   Campbell moved, Mihalick seconded to approve the FY27 NDUS Internal Audit Plan, as presented.
   Motion passed, 3-0.

 # SBHE Policy

5. Office of Risk Management
   a. Policy 302.2 Audit Committee and Policy 311 Public Records
      DC Meredith Larson explained that the amendments would create a unified risk management office and board committee. The revised approach would supplement financial auditing with earlier identification, prevention, consultation, and monitoring of risks across areas such as personnel, legal, financial, information technology, privacy, and operations.

   b. Policy 306 Compliance Office Charter
      Mr. Chris Pieske reported that the Compliance Office Charter updates and renames the committee, revises its reporting structure to reflect his reporting relationship to the Chief Operating Officer, and gives compliance staff greater discretion in investigating anonymous complaints rather than limiting such investigations to extraordinary circumstances.

   c. Policy 306.2 Internal Audit Charter
      Mr. Cory Wigdahl said the Internal Audit Charter updates terminology and aligned the policy with the Institute of Internal Auditors' Global Internal Audit Standards. It also clarifies that institutions with their own internal audit staff will conduct system-wide audit duties at those institutions, while NDUS Internal Audit will cover the remaining nine institutions, the system office, and Core Technology Services.

Discussion/Updates/Reports

6. NDSU
   a. Review Annual Internal Audit Plan
   b. Q4 Internal Audit
      Ms. Charlene Glur reported NDSU's completed fourth-quarter work and continuing risk and strategic-plan alignment.

7. UND
   a. Review Annual Internal Audit Plan
   b. Q4 Internal Audit
      Mr. Tanner Bjerke explained UND's risk-based planning process and reported that two in-progress audits were expected to finish shortly.

8. NDUS Internal Audit Annual Self-Assessment

Mr. Cory Wigdahl presented the FY25–FY26 self-assessment, reporting full achievement across all 15 principles, full conformance with 46 of 52 standards, and eight improvement opportunities, followed by plans for independent five-year validation.

9. Quarterly (Q4 FY26) Audit Plan Progress Update
   Mr. Dustin Walcker reported that NDUS Internal Audit completed five of 12 planned audits and advisory engagements and five of six planned follow-up reviews, with four engagements deferred into the current fiscal year.

Adjourn

Committee Chair Sogard adjourned the meeting at 9:06 a.m., CST.