

CliftonLarsonAllen LLP (CLA) Memorandum of Work Performed Regarding Financial Management Deficiencies at Dickinson State University

The compliance investigation initiated on December 31, 2025, was finalized on September 25, 2026.

This compliance investigation was conducted within a limited scope and look-back period. Accordingly, the investigation does not address the current financial status of Dickinson State University (DSU), nor does it constitute a forensic audit or provide forensic audit findings or recommendations. However, it is important to Commissioner Sanford and the leadership of the State Board of Higher Education (SBHE) to proactively address any of those questions or concerns.

Since December 2025, the North Dakota University System (NDUS) has implemented a number of changes designed to strengthen oversight, improve processes, and address areas identified during the review. NDUS is currently evaluating and working to implement additional corrective actions, as appropriate, including recommendations made by CliftonLarsonAllen LLP (CLA).

The SBHE is confident in DSU's current financial position and its path forward. Significant work has been undertaken to strengthen financial management and oversight, and the institution is operating from a substantially stronger position today than when these issues first emerged. The SBHE and university system leadership recognize and appreciate the tremendous efforts of North Dakota State University (NDSU) in providing leadership and support to DSU during this time. The dedication and commitment of NDSU leadership, faculty, staff, and other members of the university community have been instrumental in addressing challenges and advancing corrective actions.

As discussed by the Board on September 24, 2026, the SBHE Board Chair reinforced the importance of continuous improvement, accountability, and ensuring that identified recommendations are fully addressed. The Board's decision to proactively expand the SBHE Audit Committee into a comprehensive Risk Management Committee reflects this commitment. The expanded committee will focus not only on follow-up to audit findings, but also on enterprise risk management, compliance, consulting services, and audits. This approach supports a continued focus on improvement, accountability, transparency, and effective governance throughout the NDUS.

Further, on September 24, 2026, the SBHE unanimously adopted a recommendation by Commissioner Sanford to create centralized oversight and/or administration of certain back-office administrative functions needed by institutions within the NDUS that may not have sufficient scale to effectively provide those functions independently. This effort aligns with recommendations identified by CLA and is expected to improve efficiencies and reduce risk within the NDUS.

NDUS remains committed to transparency throughout this process and will continue working with the Board, university leadership, and stakeholders to implement improvements that support strong governance, effective operations, and public trust.

The System views this report not only as a review of past actions, but also as an opportunity to further strengthen processes, reinforce accountability, and support the continued success of Dickinson State University and the North Dakota University System as a whole.



CliftonLarsonAllen LLP
CLAconnect.com

September 24, 2026

Meredith Larson
North Dakota University System
600 E Boulevard Ave, Dept. 215
Bismarck, ND 58505-0230

Re: Forensic Services – Dickinson State University

Dear Ms. Larson:

The purpose of this Memorandum of Work Performed is to summarize the results of the services performed by CliftonLarsonAllen LLP (CLA) for North Dakota University System with respect to forensic investigative services into identified financial management deficiencies at Dickinson State University. We performed our engagement in accordance with the Statement on Standards for Forensic Services No. 1 (SSFS No. 1) of the American Institute of Certified Public Accountants (AICPA) and the Code of Professional Standards of the Association of Certified Fraud Examiners (ACFE). This report does not constitute an audit, compilation, or review, in accordance with standards of the AICPA, the objective of which would be the expression of an opinion on any specified elements, accounts, or items. Accordingly, CLA does not express such an opinion. The professional standards promulgated by the AICPA prohibit CLA from rendering an opinion as to whether there has been any fraud or other criminal activity by anyone associated with this engagement. The professional standards promulgated by the ACFE prohibit Certified Fraud Examiners (CFEs) from expressing opinions regarding the guilt or innocence of any person or party. Therefore, CLA does not render such opinions.

While our work may have involved the analysis of accounting records, our engagement did not include an audit in accordance with generally accepted auditing standards or any other attest function. It is our understanding that the primary intent of engaging our services is for the benefit of management of NDUS. Our services are not intended to benefit or influence any other person or entity.

Background

Dickinson State University (DSU or “the University”) is a public university located in Dickinson, North Dakota. Founded in 1918, DSU is part of the North Dakota University System (NDUS) and overseen by the State Board of Higher Education. The University provides undergraduate and graduate education to students across western North Dakota and operates within a system-wide governance structure established by the State Board of Higher Education.

The North Dakota University System is responsible for oversight of North Dakota's public colleges and universities, including financial reporting, capital project approvals, budget oversight, and compliance with state laws and Board policies. Individual institutions maintain responsibility for their day-to-day financial operations; however, they are required to submit financial information, capital project reports,

audit-related documentation, and other reports to NDUS for oversight and consolidation into system-wide financial reporting.

Leslie Wietstock (Mr. Wietstock) joined DSU in September 2022 as Vice President for Finance and Administration. Upon arrival, he encountered a finance department experiencing turnover, vacant positions, unresolved audit findings, and backlogged financial processes. During the period relevant to this investigation, DSU was undertaking several significant capital projects while simultaneously experiencing substantial turnover within its finance department, including repeated vacancies in key accounting positions and reliance on shared-service support from the University of North Dakota.¹ Despite these challenges, financial deficiencies identified during Mr. Wietstock's tenure continued or expanded, ultimately resulting in significant concerns regarding the accuracy and reliability of DSU's financial information.

Due to persistent staffing shortages, turnover in key accounting positions, and limited internal finance resources, DSU relied heavily on accounting support provided through a shared-services arrangement with the University of North Dakota (UND) beginning in 2022. Under this arrangement, UND personnel assisted DSU with year-end close activities, bank reconciliations, general ledger support, journal entries, audit-related tasks, and other accounting functions that DSU was unable to consistently perform internally. As shared-services personnel from UND became increasingly involved in DSU's financial operations, they developed firsthand knowledge of the University's accounting processes and repeatedly communicated concerns to DSU leadership, UND, and the system office regarding a lack of accounting leadership, unresolved reconciliation issues, missing information, delayed responses, and the lack of progress in addressing known deficiencies. By 2025, UND personnel concluded that the arrangement was no longer sustainable due to persistent challenges obtaining necessary information and cooperation from DSU.

In December 2025, DSU placed Mr. Wietstock on administrative leave and subsequently terminated his employment. Interview evidence indicates that the decision to separate Mr. Wietstock from the University was initially driven by concerns regarding workplace conduct, communication, and professional relationships. However, following his removal from day-to-day responsibilities, additional concerns regarding DSU's financial condition, cash position, capital project funding, and financial reporting practices came to light, prompting further review by University and North Dakota University System officials.

Summary of Work Performed

CLA performed the following steps in the forensic review:

1. Conducted Information-Gathering Interviews

CLA interviewed specific current and former DSU and NDUS employees along with other relevant individuals to obtain information relevant to this review.

Name	Title
Scott Molander	President, DSU

¹ Shared services involve resources that are shared among multiple institutions, whereas centralized services are administered and provided through the NDUS office.

Name	Title
Corey Wigdahl	NDUS Chief Audit Executive
Karla Stewart	VP for Finance & Operations, COO at UND
Chris Pieske	Chief Compliance Officer, NDUS
Laura Nelson	Controller, Regional Shared Services, UND
Leslie Wietstock	VP for Finance and Administration

2. Reviewed Available Documented Policies and SOPs

CLA was provided with several policies and budget documents related to Mr. Wietstock's role as Vice President for Finance and Administration. Those policies are summarized below and referenced in this memorandum as needed.

Policy 902.1: Capital Project Planning and Approval

Policy 902.1 establishes the framework for planning, prioritizing, and obtaining approval for capital projects within the North Dakota University System. The policy requires institutions to seek State Board of Higher Education (SBHE) approval before pursuing major capital improvement projects, requesting state or federal appropriations, or initiating significant fundraising efforts for facilities. As part of the biennial budget process, institutions must submit proposed capital projects supported by detailed information regarding project scope, costs, funding sources, operating impacts, and alignment with institutional master plans. The SBHE evaluates projects based on factors such as health and safety concerns, deferred maintenance needs, regulatory compliance requirements, strategic priorities, and overall campus infrastructure needs to determine funding priorities and project authorization.

Policy 902.3: Capital Project Administration and Oversight

Policy 902.3 governs the administration, oversight, and approval requirements for construction, renovation, and remodeling projects undertaken by institutions under the SBHE. The policy requires institutions to manage projects within authorized budgets and approved scopes while complying with applicable procurement and contracting requirements. Projects exceeding established approval thresholds must be reviewed by the SBHE and include documentation regarding project costs, funding sources, schedules, and consistency with campus master plans. The policy also emphasizes accountability by prohibiting project segmentation to avoid approval requirements and requiring institutions to monitor project expenditures, scope changes, and change orders to ensure projects remain within authorized limits unless additional approvals are obtained.

Policy 908: Financing Through Revenue Bonds

Policy 908 outlines the procedures governing the issuance of revenue bonds for higher education capital projects. The policy authorizes institutions to finance eligible capital improvements through revenue bonds in accordance with North Dakota Century Code Chapter 15-55, subject to both legislative authorization and SBHE approval. Revenue bond projects require formal approval at various stages of the financing process, including initial authorization and final bond issuance. The policy also applies to bond refunding activities and requires coordination with the North Dakota University System office to ensure compliance with statutory requirements and prudent debt

management practices.

Chapter 15-54.1: University System Capital Building Fund

Chapter 15-54.1 establishes the University System Capital Building Fund as a dedicated funding source for capital projects, extraordinary repairs, and deferred maintenance at institutions governed by the SBHE. Funds are allocated to institutions for legislatively authorized projects and are generally subject to matching requirements that require institutions to contribute their own operational or other non-state resources. Tier II projects require a one-to-one institutional match, while Tier III projects generally require a one-to-one match for most institutions and a two-to-one match for the University of North Dakota and North Dakota State University. The statute also requires periodic reporting regarding fund utilization, matching fund sources, and institutional capital planning, while providing for the reallocation of unused funds into a systemwide pool for redistribution to eligible institutions.

Chapter 15-55: Revenue-Producing Buildings and Revenue Bonds

Chapter 15-55 authorizes the SBHE to construct, acquire, and finance revenue-producing facilities such as residence halls, student unions, dining facilities, and other campus improvements through the issuance of revenue bonds. The statute permits bonds to be secured solely by revenues generated from the financed facilities and expressly states that such bonds do not constitute debt or obligations of the State of North Dakota. Legislative authorization is required before bonds may be issued, and institutions must establish rates, fees, rents, or other revenue streams sufficient to support debt repayment. The chapter further requires detailed financial recordkeeping and reporting for revenue-producing facilities to demonstrate revenues, operating expenses, and ongoing debt service capacity.

2025-27 Dickinson State University Budget Summary

The 2025-27 Dickinson State University budget includes significant capital investment initiatives supported through a combination of revenue bond proceeds, local funding sources, and University System Capital Building Fund resources. The Legislative Assembly authorized approximately \$12.5 million in one-time funding for projects involving Woods Hall, the Agriculture and Technical Education Building, and the university's rodeo arena. The budget legislation also authorizes the issuance of revenue bonds for capital projects at DSU and reinforces requirements for project management oversight on capital projects approved by the SBHE. In addition, the legislation continues the Capital Building Fund program, establishes matching fund requirements for extraordinary repairs and capital projects, and provides institutions with certain transfer and carryover authorities related to capital expenditures.

3. Reviewed DSU Audit Reports and Management Responses

CLA retrieved and reviewed the following audits:

- North Dakota Office of the State Auditor Audit Report for the Two-Year Period Ended June 30, 2020
- North Dakota Office of the State Auditor Audit Report for the Two-Year Period Ended June 30, 2022

- North Dakota Office of the State Auditor Audit Report for the Two-Year Period Ended June 30, 2024

4. Conducted a Targeted Review of Mr. Wietstock's Communications

CLA received Mr. Wietstock's email communications in PST format for upload to a third-party document review platform. The total document population included 402 GB of data and 631,008 documents. Targeted keyword searches were conducted on the files to identify communications related to the procedures performed. Any relevant communications are discussed throughout the section discussing the Results of Work Performed and attached hereto as exhibits.

Results of Work Performed

The results of the procedures performed by CLA are discussed in the subsections below.

1. VP of Finance & Administration – Role and Responsibilities

CLA conducted interviews to understand the role of the VP of Finance and Administration. In this role, Mr. Wietstock was responsible for overseeing DSU's financial operations, administrative functions, budgeting processes, financial reporting, accounting activities, capital project financing, cash management, and compliance with NDUS and State Board of Higher Education reporting requirements. Mr. Wietstock reported directly to the University President and was a member of the institution's senior leadership team.

According to Mr. Wietstock, when he joined DSU the finance department experienced significant staffing shortages and turnover, including vacancies in key accounting positions during his tenure. He stated that he assumed many responsibilities that would typically be performed by a controller or additional accounting personnel, including aspects of general ledger oversight, budgeting, financial reporting, capital project accounting, and other finance-related functions. Witnesses consistently described the finance office as operating with limited staffing during much of Mr. Wietstock's tenure and noted that DSU relied heavily on accounting assistance provided through a shared-services arrangement with the University of North Dakota.

As the VP of Finance & Administration, Mr. Wietstock was responsible for providing financial information to University leadership, supporting budget development and monitoring, overseeing the completion of financial reports required by NDUS, and ensuring that accounting records and reconciliations were completed in a timely and accurate manner. His responsibilities also included oversight of capital project funding and expenditures, monitoring financial resources available for major construction projects, facilitating required drawdowns of state and federal funds, and assisting with audit responses and remediation of audit findings. Several individuals interviewed by CLA indicated that these responsibilities were particularly significant given DSU's ongoing construction activities, funding commitments, and recurring audit findings related to bank reconciliations and financial controls.

2. Identification and Escalation of Concerns Regarding Mr. Wietstock's Performance

Interviews indicate that concerns regarding Mr. Wietstock's performance developed over time and involved both interpersonal and financial management issues. While witnesses consistently

acknowledged that DSU faced significant staffing shortages, high turnover within the finance department, and longstanding financial challenges, several interviewees reported growing concerns regarding Mr. Wietstock's responsiveness, communication style, leadership, and ability to effectively address known financial control deficiencies.

Complaints regarding Mr. Wietstock's interactions with colleagues and working relationships resulted in an unrelated previous external investigation. Although the investigation reportedly did not identify policy violations, witnesses described ongoing concerns regarding communication, professionalism, and collaboration with other University personnel. Multiple interviewees also stated that Mr. Wietstock's working relationships with UND shared-services personnel deteriorated over time, ultimately leading UND personnel to discontinue their accounting support to DSU.

CLA notes, President Molander explained his concerns over Mr. Wietstock's performance started early in his tenure. Specifically, President Molander stated that shortly after assuming the presidency he became concerned with the budget process, the timeliness of financial reporting, and the quality of information being provided by Mr. Wietstock. He described repeated errors in budgeting documents, delays in completing reports, untimely bank reconciliation submissions, and difficulty obtaining clear explanations regarding financial information. According to President Molander, these concerns developed within his first several months at the University and caused him to question the reliability of information being presented to leadership. However, the President stated that he did not initiate or establish any corrective actions to improve Mr. Wietstock's performance.

Individuals responsible for providing the shared services support reported ongoing difficulties obtaining information necessary to complete bank reconciliations, journal entries, year-end close procedures, and other financial tasks. Interviewees stated that requests for information often went unanswered, meetings were missed, and accounting issues remained unresolved despite repeated follow-up efforts. These concerns were communicated on multiple occasions, and the external support providers ultimately decided to discontinue their services after concluding that sufficient progress was not being made to address the underlying deficiencies.

Interviewees also expressed concerns to CLA regarding the quality, reliability, and timeliness of financial information. Known audit findings related to bank reconciliations and internal controls continued for multiple years, and several witnesses stated that corrective actions discussed during audits did not result in meaningful or sustained improvement. Concerns were also raised to CLA regarding budgeting, financial reporting, capital project funding oversight, and the ability to explain or support financial information provided to University leadership and other stakeholders.

CLA's interview of Mr. Wietstock identified concerning issues with understanding basic accounting principles. Mr. Wietstock was unable to articulate the purpose and methodology associated with performing a bank reconciliation. Further, Mr. Wietstock became increasingly agitated when pressed on basic accounting reporting expectations, month end checklist obligations and overall accounting strategies.

A. Bank Reconciliations

Bank reconciliation deficiencies were among the most significant financial control issues identified during this investigation. According to interviewees, reconciliations had not been completed since 2021. When Mr. Wietstock arrived in September 2022, the University faced significant challenges

bringing the reconciliations current due to staffing shortages, turnover in key accounting positions, and limited internal accounting resources. As a result, DSU relied heavily on assistance from external accounting support and the UND shared services team to address reconciliation backlogs.

Interviewees stated that while reconciliation efforts were underway during Mr. Wietstock's tenure, accounts frequently did not reconcile to zero and recurring differences between bank balances and the general ledger remained unresolved. The unresolved reconciliation issues contributed to recurring audit findings and weakened management's ability to verify cash balances and rely on financial reporting. Interviewees consistently identified the bank reconciliation deficiencies as a significant indicator of broader weaknesses within DSU's financial management and internal control environment.

CLA spoke to Mr. Wietstock regarding the bank reconciliation process that was occurring during his tenure. Mr. Wietstock explained that DSU maintained multiple bank accounts that were effectively combined into a single cash account within the general ledger, making it difficult to identify the source of discrepancies. Mr. Wietstock explained a "6 to 1" reconciliation approach that he believed all universities employed. This "6 to 1" approach made it difficult to reconcile the balances to zero but he stated that the standing "\$20,000 variance was sufficient" for the University to carry over. CLA notes the "6 to 1" reconciliation approach is not an approach that was identified or understood by any other individual that was interviewed for the purpose of this investigation.

Efforts were ongoing to reconcile individual accounts and investigate the variances, but the underlying differences were never fully resolved. Concerns were raised as to Mr. Wietstock's knowledge and experience in conducting bank reconciliations. A December 13, 2022 email was identified in which Mr. Wietstock asked an individual with an NDUS email address whether there were any reference materials that would help with the monthly bank reconciliations. [See Exhibit 01](#). On December 14, 2022, an email sent by Mr. Wietstock to Kim Dressler (Ms. Dressler), former Controller at DSU, asked for an update on the status of the July through October 2022 bank reconciliations. However, in the next paragraph, Mr. Wietstock informed Ms. Dressler that he would like to end her employment effective December 15, 2022. [See Exhibit 02](#). On November 15, 2023, Mr. Wietstock indicated to the Director of Financial Reporting at the NDUS office that he is still attempting to understand the bank reconciliation process and felt that it "involves too many reports, steps and accounts." Mr. Wietstock was directed to reach out to other NDUS campuses regarding their process. [See Exhibit 03](#). CLA notes during Mr. Wietstock's interview he was unable to identify the documents and underlying support required to prepare an accurate bank reconciliation.

CLA reviewed the North Dakota Office of the State Auditor Audit Report for the Two-Year Period Ended June 30, 2022 which found that DSU had not completed bank reconciliations between February 2022 and June 2022. The management response indicated that bank reconciliations were now complete through June 2023.² An email sent from the NDUS office on November 30, 2023 indicates that a review of the July-September 2023 bank reconciliations found unidentified differences each month and informed Mr. Wietstock that the reconciliations were inadequate. Mr. Wietstock again informs NDUS that the process used for bank reconciliations at DSU was

² Bank reconciliations were not tested as part of the 2023-2024 audit.

problematic and indicated he was working with the Controller in place at the time to implement a new process prior to the next quarterly submission. [See Exhibit 04](#). A similar email dated November 21, 2024 was identified in which a staff auditor for the state of North Dakota informed Mr. Wietstock of similar issues for the April through June 2024 bank reconciliations. [See Exhibit 05](#). Mr. Wietstock indicated that the issues were due to staff turnover and shortages. Lastly, an email dated October 24, 2025, sent from Mr. Wietstock to the University President was identified in which Mr. Wietstock admits he does not know where the bank reconciliations are stored and that they may not be kept in a central location, but on the hard drive of the current Controller. [See Exhibit 06](#). CLA notes that Mr. Wietstock was unable to affirmatively confirm whether he had prepared any bank reconciliations during his tenure.

B. Cash Flow Concerns

The investigation identified significant concerns regarding DSU's ability to meet payroll obligations, which were driven by broader cash flow and financial management deficiencies rather than errors in payroll processing. Multiple interviewees indicated that the institution's deteriorating cash position had progressed to the point where payroll funding was at risk. According to University System personnel, the issue came to light in December 2025 after Mr. Wietstock was placed on administrative leave, when a review of DSU's financial position revealed that available operating cash was insufficient to fund an upcoming payroll cycle.

Interviewees noted concerns about Mr. Wietstock's ability to handle the budgeting and cash flow process arose early on in Mr. Wietstock's tenure. Specifically, conversations with Mr. Wietstock took place privately with President Molander about his inability to produce usable financial reports. The concerns were mostly due to Mr. Wietstock's consistent mistakes and inability to explain how he arrived at his budgeting numbers. The constant late submissions coupled with the inability to produce a budget without errors resulted in a lack of trust.

Interviewees with direct knowledge of DSU's accounting operations reported longstanding concerns regarding cash management and payroll-related obligations. Shared services personnel stated that payroll tax remittances and other payroll-related payments were not consistently made on a timely basis and that certain payroll items remained outstanding for extended periods. In addition, concerns were raised that management did not maintain adequate oversight of cash balances despite ongoing spending on capital projects and the depletion of institutional reserves.

Several individuals attributed the payroll risk to the use of unrestricted cash and reserve balances to fund capital projects before anticipated financing or reimbursement sources had been secured. One interviewee reported that certificates of deposit and other reserve balances had been substantially depleted while management continued to rely on expected future bond proceeds and fundraising receipts to replenish cash. An email dated May 28, 2024 from Laura Nelson (Ms. Nelson), the UND Associate VP of Finance assisting DSU via the shared services agreement was identified. This email indicates that Ms. Nelson was attempting to trace the funding for the capital projects. [See Exhibit 07](#).

CLA notes that President Molander would meet with Mr. Wietstock two to three times a month to obtain status on the various financial reports, projects, capital budgeting and bank reconciliation efforts. President Molander noted that for the capital projects and bond discussions he had assumed the required paperwork was complete. However, upon review of Mr. Wietstock's

emails, "...the pro-formas were not approved until September 27th. It wasn't even formula driven; it was all hand keyed.... after I saw some of his work it was not something I could rely on."

University System officials further indicated that DSU's reported reserve balances materially overstated the institution's actual financial position because negative fund balances and unfunded project deficits were not appropriately reflected. Upon reviewing DSU's accounts in December 2025, officials determined the institution's cash position was negative and expressed immediate concern that payroll obligations could not be met without intervention. Collectively, the interviews suggest that based on Mr. Wietstock's limited accounting knowledge, inadequate cash flow monitoring, delayed payroll-related remittances, the depletion of reserves, and the use of operating cash to support capital projects contributed to a situation in which DSU's ability to fund payroll became uncertain.

Mr. Wietstock stated that DSU did not maintain formal cash flow reporting during his tenure and that leadership's inquiries regarding liquidity were generally limited to available working capital. He explained that he monitored financial resources at the individual fund level and consistently communicated that available balances were subject to fund restrictions and designated uses. An email from Ms. Nelson to Mr. Wietstock dated September 25, 2025 shows that despite holding the position of Vice President of Finance and Administration for approximately three years, Mr. Wietstock did not understand fund accounting, know where to find the general fund reserve balance or how to appropriately transfer funds for capital projects. [See Exhibit 08.](#)

C. Personnel Concerns and Working Relationships Involving Mr. Wietstock

Initially, Mr. Wietstock's evaluations were complimentary with the main issue to address being his tone and communication style. [See Exhibit 09](#) for Mr. Wietstock's 2023 performance evaluation specifically referencing his blunt communication style as an area for improvement. Throughout Mr. Wietstock's tenure as Vice President of Finance and Administration at DSU, multiple University leaders, colleagues, and external partners raised recurring concerns regarding his interpersonal conduct, communication style, and ability to work collaboratively. These concerns were documented through internal complaints, an outside investigation, performance evaluations, and communications with the NDUS office, and they contributed to the deterioration of key working relationships within DSU and with external service providers. CLA notes that Mr. Wietstock's 2023 performance evaluation identified his blunt communication style as an area for improvement.

The most formal expression of these concerns arose in early 2025, when DSU received several reports of misconduct involving Mr. Wietstock. According to an interviewee, the reports generally centered on Mr. Wietstock "not working well with others" and "not treating colleagues with respect," and included allegations of discrimination on the basis of sex. In response, DSU retained an outside firm to investigate several of the complaints, which concluded that no University policies had been violated but recommended that Mr. Wietstock work on his communication. Mr. Wietstock stated that although the complaints were filed in March, he did not become aware of them until early July.

Beyond the formal complaints, several members of DSU's senior leadership described difficulty working with Mr. Wietstock over an extended period. Mr. Wietstock was given a poor performance evaluation in March 2025 by the acting President at the time and his termination

was considered at multiple points. Specifically, the 2025 evaluation noted that Mr. Wietstock needs improvement in communication. [See Exhibit 10](#). The evaluation states “Les has missed many meetings with employees even myself with no explanation on why or how to reschedule...sometimes Les allows items to grow without being addressed and this has caused problems.” The current President, who assumed the presidency in June 2025, reported similar concerns, including his observation that Mr. Wietstock “wasn't kind to females,” an instance in which Mr. Wietstock sent an email that Human Resources had instructed him not to send, and an episode in which he provided a newly hired Vice President with the incorrect procurement form, which was interpreted as a potentially deliberate attempt to embarrass the individual, who had previously filed a complaint against him. Mr. Wietstock's communications with the NDUS office were similarly identified as problematic, including emails to the Deputy Commissioner and System Chief Financial Officer in which he acted unprofessionally and spoke poorly of the university President.

Interviewees consistently characterized Mr. Wietstock's written communication as terse, dismissive, or unprofessional. Mr. Wietstock acknowledged that, of the thousands of emails he sent during his tenure, there were two he wished he had not sent, describing them as “snarky” or “blunt,” but maintained that he was not aware of any correspondence that was “blatantly attacking or vicious.” CLA identified several examples of Mr. Wietstock's communication style:

- On September 22, 2023, Mr. Wietstock expresses concerns regarding the hiring of out of state adjunct faculty. When he is informed by a DSU VP that the current policy already addresses this concern and it is “not a problem,” Mr. Wietstock responds “As I do not want to have a discussion on this via email, the only thing that I will say on this is that Human Resources tries hard to accommodate departments when they come to them for assistance. So while they may give the indication that there is no problem, I am saying there is a problem, having done this when I was at the University of Mary.” [See Exhibit 11](#).
- In a November 30, 2023 email to Robyn Hoffmann, (Ms. Hoffmann), manager at the North Dakota Office of the State Auditor. Ms. Hoffmann communicated that the FY23 financial audit of the NDUS was completed with only one finding, a lack of controls at DSU. Mr. Wietstock replies to Ms. Hoffmann stating, “This past year has been challenging enough here in Dickinson, I really did not need this on top of it.” [See Exhibit 12](#).
- In a February 2, 2024 exchange with the DSU academic affairs coordinator regarding the reclassification of transactions, Mr. Wietstock informs her “PS – It does not help your cause to include President Easton in on the email chain when he has not been a part of any previous emails. In addition, I have not been on the previous emails related to this either. The only reason that I even got involved with this was in checking Imee's emails and saw this one out there.” [See Exhibit 13](#).
- In a March 22, 2024 exchange with Ms. Hoffmann following a presentation of the DSU audit report, Mr. Wietstock states “In the past, I have never feared or had any trepidation about being audited, as I know that no organization is perfect and items are likely to be found, but with that said, I have never had an audit report presented to a board or governing body like the one presented by Lindsey. With that said, I will not look at audits by the ND State Auditor's Office and their subsequent report(s) in that same light going

forward.” [See Exhibit 14.](#)

The interpersonal concerns extended beyond DSU's campus and directly affected the University's shared services arrangement with UND. In July 2025, UND employee primarily assigned to DSU indicated that she could no longer continue supporting DSU, citing an inability to obtain information, missed meetings, and Mr. Wietstock's statement that he "didn't need to talk to her anymore." This interviewee corroborated the pattern of non-responsiveness, noting repeatedly missed weekly meetings and unanswered audit-related inquiries that left her without the coding and funding information required to complete reconciliations and year-end entries. These dynamics were a significant factor in UND's ultimate decision to formally discontinue shared services support to DSU.

Turnover within DSU's Office of Business Affairs further reflected the strained working environment. When Mr. Wietstock began his tenure, the office was staffed with three full-time accountants and a controller, all of whom ultimately departed following a formal mediation process intended to resolve interpersonal conflicts. During Mr. Wietstock's tenure, the University cycled through multiple controllers and experienced significant turnover in financial staff throughout that period. Although Mr. Wietstock attributed these challenges primarily to the local labor market and DSU's reputation, several interviewees identified the working environment and Mr. Wietstock's management style as contributing factors.

The cumulative effect of these personnel concerns had direct operational and financial consequences for the University. UND's discontinuation of shared services removed a critical external resource that had been performing bank reconciliations, journal entries, and month-end close procedures on DSU's behalf, functions internal DSU staff had been unable to sustain independently. Missed meetings and delayed or absent responses limited the ability of internal staff, UND, the State Auditor's Office, and the NDUS office to complete reconciliations, respond to audit inquiries, and prepare accurate reporting, while persistent staff turnover left Mr. Wietstock as the only trained finance professional on staff. Both President Molander and Acting President Orton reported losing confidence in the reliability of the information Mr. Wietstock provided.

3. Actions Taken to Address Concerns

CLA was informed that multiple efforts were made to address these concerns. Audit recommendations were communicated through the annual audit process, external accounting support was provided to assist with reconciliations and financial reporting, and University leadership held regular meetings to discuss financial reporting, budgeting, communication concerns, performance expectations, and outstanding financial issues. Interviewees indicated that concerns were repeatedly communicated and that opportunities were provided to improve performance and address identified deficiencies.

CLA's interview with President Molander notes that he recognized warning signs before learning the full extent of the University's financial control deficiencies. He described concerns regarding incomplete bank reconciliations, delayed reporting, communication issues, funding and bond documentation, and an inability to produce reliable financial reports. Nevertheless, he stated that he did not fully understand the scope of the underlying financial problems until later and was not aware of the extent of the control failures before Mr. Wietstock was placed on leave. In hindsight, President

Molander stated that he wished he had "pushed harder" and more thoroughly evaluated Mr. Wietstock's financial capabilities earlier in his tenure.

Despite these efforts, interviewees reported that many concerns remained unresolved. Audit findings continued to recur, bank reconciliation issues persisted, requests for information were not consistently addressed, and concerns regarding communication and financial management remained ongoing. According to multiple interviewees, the decision to place Mr. Wietstock on administrative leave and subsequently terminate his employment was initially driven by concerns regarding workplace conduct, professionalism, communication, and working relationships. Following his removal, additional concerns related to the University's cash position, capital project funding, financial reporting, and negative fund balances were identified, prompting a broader review of the University's financial condition and financial management practices.

4. Interview with Mr. Wietstock

Mr. Wietstock stated that he joined DSU in September 2022 as Vice President of Finance and Administration during a period of significant staffing instability within the Business Affairs Office. According to Mr. Wietstock, when he arrived, the University did not have a controller, the budget and finance clerk was departing, and he was effectively the only finance professional in the department. He indicated that he assumed responsibilities typically assigned to the Controller and other accounting staff, while receiving limited support from a former finance administrator who was contracted on a part-time basis.

Additionally, Mr. Wietstock described receiving very limited onboarding and training upon joining the University and noted that deliverables were expected immediately upon arrival. An email was identified from the former NDUS Vice Chancellor of Administrative Affairs sent in September 2022 stating, "as you probably know, we have no official training program to offer and might suggest working with another campus and their VP of Finance and Administration on the campus related specifics." See [Exhibit 15](#). The email also indicates that Mr. Wietstock was given access to the NDUS Controllers and Financial Users Teams site which hosted training documentation, but CLA was unable to determine what direction was provided to Mr. Wietstock or whether he was connected with other university vice presidents as suggested.

Mr. Wietstock described persistent turnover within finance leadership, noting multiple Vice Presidents of Finance and Controllers had served in the years preceding his arrival. He attributed many operational challenges to chronic staffing shortages, limited institutional training resources, and difficulties recruiting qualified finance personnel.

Mr. Wietstock reported that the finance function was frequently excluded from strategic planning, budget-related discussions, and operational decision-making. He indicated that major institutional initiatives, organizational restructurings, contracts, memoranda of understanding, grants, and other commitments were often developed without Business Affairs involvement. As an example, he described a 2022 institutional restructuring effort that proceeded without finance participation, which he stated resulted in numerous revisions to the University's subsequent budget. He further asserted that communication between academic and finance leadership was often limited and that decisions affecting financial operations were sometimes made without consultation with Business Affairs.

Throughout his tenure, Mr. Wietstock stated that the Business Affairs Office experienced persistent vacancies, particularly in controller and accounting positions. He reported that many core finance functions were supported through shared services arrangements with UND and North Dakota State University (NDSU). According to Mr. Wietstock, UND personnel assisted with general ledger maintenance, month-end close processes, bank reconciliations, and audit support, while NDSU provided support for student accounts receivable processing. He explained that these arrangements were implemented to compensate for staffing shortages and to maintain critical financial operations.

Regarding the University's bank reconciliation process, Mr. Wietstock stated that shortly after joining DSU, he discovered that bank reconciliations had not been completed since 2021. He reported that multiple individuals worked over several years to address the issue but were unable to fully reconcile cash balances to zero. According to Mr. Wietstock, reconciliations were complicated by system changes, the existence of multiple bank accounts that were effectively being reconciled as a single cash balance, and a general ledger structure that maintained one cash account for multiple bank accounts. He explained that staff attempted to identify recurring variances and investigate their source, including the possibility of unrecorded revenues and previously unidentified funds. Mr. Wietstock acknowledged that reconciliation differences persisted during his tenure and stated that the process was eventually revised to reconcile individual bank accounts separately rather than collectively. CLA notes that Mr. Wietstock explained a "6 to 1" reconciliation approach that he believed all universities employed. This "6 to 1" approach made it difficult to reconcile the balances to zero but he stated that the standing "\$20,000 variance was sufficient" for the university to carry over. CLA notes the "6 to 1" reconciliation approach is not a method that was identified or understood by any other individual that was interviewed for the purpose of this investigation.

Regarding financial reporting and audit activity, Mr. Wietstock stated that DSU underwent annual financial and state audits during his tenure. He characterized audit findings as generally limited to timing differences and classification issues rather than material misstatements. He also described his role in preparing reports required by the North Dakota University System, state agencies, and legislative bodies, including capital project reporting and other periodic financial submissions. While he acknowledged that staffing shortages sometimes made meeting reporting deadlines challenging, he stated that required reports were ultimately submitted.

Mr. Wietstock described his involvement in capital project oversight, including responsibility for tracking project expenditures and funding sources. He stated that capital projects were monitored through spreadsheets that separately tracked state appropriations, local matching requirements, and other funding sources. He discussed several major projects, including agricultural facilities, athletic facilities, and residence hall improvements. According to Mr. Wietstock, he raised concerns regarding the University's ability to obtain sufficient funding for certain projects and communicated those concerns to institutional leadership. He indicated that project funding frequently relied on a combination of legislative appropriations, bonds, institutional funds, and anticipated fundraising proceeds. When asked to further explain how he went about preparing these reports, Mr. Wietstock was unable to articulate the process and instead discussed the difficulties related to the staffing issues.

With respect to cash management, Mr. Wietstock stated that DSU did not routinely prepare formal cash flow reports and that institutional leadership generally focused on available working capital balances. He reported that the University did not experience instances where payroll obligations could not be met during his tenure. However, he recalled one occasion when state funding was drawn down

to avoid a potential operational cash shortfall. He further stated that he was not aware of circumstances in which funds were transferred between accounts solely to avoid negative fund balances.

Mr. Wietstock repeatedly emphasized that staffing instability, the absence of formal training programs, inadequate documentation, and high turnover contributed significantly to financial administration challenges at DSU. He stated that when he arrived, there was no institution-specific business office manual and limited documentation from prior finance leadership. He also noted difficulties locating records needed for audit requests and other financial processes. According to Mr. Wietstock, these conditions hindered continuity of operations and institutional knowledge transfer.

Finally, Mr. Wietstock discussed his separation from the University in December 2025. He expressed disagreement with the reasons cited for his termination and stated that he believed many of the issues identified during his tenure were the product of longstanding structural, staffing, and governance challenges rather than individual performance deficiencies. He further asserted that persistent turnover among finance personnel reflected broader organizational issues affecting the University's financial operations and decision-making processes.

5. Interview with President Molander

CLA interviewed Dickinson State University president Scott Molander regarding his observations of Mr. Wietstock's performance and the financial condition of the University. President Molander stated that shortly after assuming the presidency he became concerned with the budget process, the timeliness of financial reporting, and the quality of information being provided by Mr. Wietstock. He described repeated errors in budgeting documents, delays in completing reports, untimely bank reconciliation submissions, and difficulty obtaining clear explanations regarding financial information. According to President Molander, these concerns developed within his first several months at the University and caused him to question the reliability of information being presented to leadership.

Despite these concerns, immediate formal corrective action was not taken. President Molander stated that he believed additional documentation was necessary before pursuing personnel action and that he was attempting to evaluate both employees and operations during his first several months in the position. He described maintaining regular one-on-one meetings with Mr. Wietstock, documenting missed deadlines and unmet commitments, consulting with University counsel regarding performance concerns, and considering placing Mr. Wietstock on a performance improvement plan. However, Mr. Wietstock remained in his position while these concerns continued to develop.

The interview indicates that President Molander recognized warning signs before learning the full extent of the University's financial control deficiencies. He described concerns regarding incomplete bank reconciliations, delayed reporting, communication issues, funding and bond documentation, and an inability to produce reliable financial reports. Nevertheless, he stated that he did not fully understand the scope of the underlying financial problems until later and was not aware of the extent of the control failures before Mr. Wietstock was placed on leave. In hindsight, President Molander stated that he wished he had "pushed harder" and more thoroughly evaluated Mr. Wietstock's financial capabilities earlier in his tenure.

6. Performance Reviews of Mr. Wietstock

CLA compared the observations and concerns raised by interviewees throughout this investigation with Mr. Wietstock's documented performance evaluations and noted differences between the issues described during interviews and the overall ratings reflected in the evaluations. The evaluations reflect a progression that is important to understanding management's documentation of the concerns. The 2023 evaluation, completed by former University president Stephen Easton, rated Mr. Wietstock positively overall, described him as a skilled accountant with strong accounting and finance knowledge, and characterized his initial performance as a "solid start." Although the evaluation rated working relationships and conflict resolution as needing improvement and identified communication style as an area for improvement, its overall rating was "Expected Performance," which the evaluator expressly described as a positive rating.

The 2024 evaluation, also completed by President Easton, continued to characterize Mr. Wietstock's performance favorably. It assigned "Expected Performance" ratings in communication, professionalism, quality of work, and effective work management; described his performance as solid; stated that he demonstrated important accounting skills; and attributed certain delays and difficulties to chronic staffing shortages. The evaluation continued to encourage improvement in communication and management of relationships but did not document concerns comparable in scope or severity to those later described by President Molander.

The 2025 evaluation, completed by Ty Orton, continued to assign an overall rating of "Expected Performance," but it more directly documented concerns regarding missed meetings, failure to reschedule or explain absences, delayed attention to issues, communication deficiencies, the need for more timely reporting, and the need to provide monthly budget-to-actual reports. Communication was specifically rated "Needs Improvement." At the same time, the evaluation continued to acknowledge staffing challenges and noted improvements in budgeting processes and reporting efforts.

In contrast, several interviewees described concerns that extended beyond the communication issues documented in the evaluations. Interview participants, including University leadership, shared-services personnel, University System officials, and State Auditor personnel, reported concerns regarding the timeliness and reliability of financial reporting, responsiveness to requests for information, completion of bank reconciliations, oversight of capital-project funding, and the ability to explain financial information and accounting processes. Multiple interviewees also described difficulties obtaining information needed to complete reconciliations, audit procedures, and year-end accounting activities.

The interview accounts also differed from earlier evaluation comments regarding accounting knowledge and technical capability. Whereas the 2023 and 2024 evaluations referenced accounting expertise and financial knowledge, multiple interviewees described concerns regarding Mr. Wietstock's understanding of bank reconciliations, financial reporting, cash management, and other accounting processes. Interviewees provided examples involving recurring reconciliation deficiencies, unresolved audit findings, and difficulties explaining accounting methodologies. Several individuals stated that these concerns contributed to declining confidence in financial information provided to leadership. These conflicts between the interviewees accounts of working with Mr. Wietstock and the performance reviews presented a clear issue with managements ownership of ensuring the right people were in place to lead the finance department.

Accordingly, the formal evaluation record and interview testimony present differing perspectives regarding portions of Mr. Wietstock's tenure. The evaluations generally documented satisfactory overall performance with ongoing communication-related concerns, while interview participants described more expansive concerns involving communication, financial management, accounting processes, responsiveness, and operational oversight. The documentary record therefore reflects that concerns documented in the performance evaluations were generally narrower in scope than the concerns later described by interview participants.

Recommendations

Following the analysis and forensic review services performed for DSU on behalf of NDUS, the following recommendations are proposed to strengthen financial oversight, improve accountability, enhance operational effectiveness, and reduce the risk of recurring financial management deficiencies.

1. Implement a Shared Service Model

The University System previously supported DSU through a shared-services arrangement that provided accounting assistance; however, the structure of that arrangement did not provide the level of centralized oversight, visibility, or decision-making authority necessary for the University System to effectively monitor financial risk and ensure accountability. Our findings indicate that DSU operates in an environment characterized by internal control deficiencies, limited management and board oversight, and insufficient accounting expertise. While external audits identified many of these issues, the audit cycle often resulted in a reactive response to deficiencies after they had occurred rather than a proactive process for preventing or identifying issues in a timely manner. A recurring theme throughout our assessment was the institution's ongoing difficulty recruiting and retaining qualified accounting personnel and filling mission-critical positions, resulting in increased operational and financial risk. To address these challenges, DSU would benefit from a centralized shared-services model administered through the University System Office with clearly defined authority, accountability, and reporting responsibilities. Unlike the prior arrangement, a centralized model would provide the University System and the State Board of Higher Education with greater visibility into financial operations, enable consistent application of internal controls, support timely financial reporting and reconciliations, and promote earlier identification and resolution of financial risks. Such a structure would better position the University System to support institutional operations while also enabling the State Board of Higher Education to fulfill its fiduciary and governance responsibilities through effective oversight of financial management and compliance activities..

2. Evaluate Shared Services Oversight and Governance

NDUS should evaluate the governance structure surrounding shared-services arrangements to ensure expectations, responsibilities, communication protocols, and escalation procedures are clearly defined. Formal service agreements and periodic performance reviews should be implemented to promote accountability among all parties involved.

3. Provide Fraud and Ethics Training for Leadership and the Board

Require annual fraud and ethics training for all executive leadership and board members. The training should focus on governance responsibilities, fraud prevention and detection, ethical conduct, conflicts of interest, and reporting obligations. Establishing ongoing training will help ensure that individuals charged with oversight responsibilities remain informed of emerging risks, understand their accountability for safeguarding organizational assets, and are equipped to respond appropriately to allegations of misconduct or unethical behavior.

4. Develop Minimum Qualification Standards for Senior Finance Leadership

NDUS should establish formal minimum qualification requirements for senior finance positions across system institutions. These standards should define required education, professional experience, technical competencies, and preferred credentials such as CPA or other relevant certifications. Standardized qualification requirements will promote consistency across institutions and reduce the risk of placing individuals in positions for which they may not be adequately prepared.

5. Establish a Comprehensive Finance Department Staffing Plan

DSU should perform a formal assessment of finance department staffing needs and develop a long-term staffing strategy that evaluates workload, required competencies, segregation-of-duty requirements, succession planning needs, and the availability of qualified talent. The assessment should identify which functions are most appropriately performed on campus and which may be better delivered through a permanent centralized or shared-services model administered by the University System. Given the institution's longstanding challenges recruiting and retaining qualified accounting personnel, certain specialized accounting, reporting, and compliance functions may be more effectively provided through a centralized service structure with dedicated expertise and oversight. The goal should be to establish a sustainable finance function that can reliably perform critical accounting and reporting responsibilities through a combination of appropriately staffed local resources and centralized support, while reducing dependence on temporary personnel or informal institution-to-institution shared-service arrangements that may not provide long-term continuity, accountability, or risk management..

6. Implement Formal Performance Monitoring for Key Financial Leadership Positions

University leadership should establish measurable performance expectations for senior finance personnel and conduct documented periodic evaluations. Performance measures should include timeliness and accuracy of financial reporting, completion of reconciliations, remediation of audit findings, responsiveness to information requests, budget management, and stakeholder communication. Formal monitoring will provide accountability and facilitate earlier identification of emerging performance concerns.

7. Strengthen Financial Reporting Oversight and Review Procedures

DSU should establish formal review processes for financial reports, budget submissions, capital project reporting, and other information provided to University leadership and NDUS. Significant variances, unexplained balances, and unusual transactions should be investigated and documented prior to report submission. Independent review procedures will improve the accuracy and reliability of financial information used for decision-making.

8. Develop and Implement a Bank Reconciliation Remediation Plan

DSU should develop a formal corrective action plan to ensure all bank reconciliations are completed accurately and timely. The plan should include defined responsibilities, escalation procedures for unresolved differences, supervisory review requirements, and periodic monitoring by University leadership. Any longstanding reconciling items should be investigated and resolved

promptly.

9. Establish Formal Policies for Escalation of Unresolved Financial Issues

The University should develop a process requiring significant financial control deficiencies, recurring reconciliation issues, reporting delays, or unresolved audit findings to be formally elevated to executive leadership and, when appropriate, NDUS. Escalation protocols should define reporting thresholds, responsible parties, and required corrective actions.

10. Improve Documentation of Financial Processes and Procedures

DSU should develop and maintain comprehensive written procedures for key financial activities, including month-end close, reconciliations, budget development, financial reporting, capital project accounting, cash management, and audit response processes. Adequate documentation will improve continuity during staff turnover and reduce reliance on institutional knowledge held by individual employees.

11. Strengthen Audit Finding Remediation and Tracking

Management should implement a formal process for tracking audit findings, assigning corrective actions, establishing deadlines, and monitoring remediation progress. Periodic status updates should be provided to University leadership and NDUS until findings are fully resolved. Particular attention should be given to recurring findings that have remained unresolved over multiple audit cycles.

12. Enhance Capital Project Financial Monitoring

DSU should establish formal procedures for monitoring capital project funding sources, expenditures, cash requirements, and funding commitments. Periodic reporting should be provided to University leadership to identify potential funding shortfalls, project overruns, or emerging financial risks before they become significant issues.

13. Implement Formal Cash Flow Forecasting Practices

The University should develop and maintain routine cash flow forecasts to support financial decision-making and identify potential liquidity concerns. Forecasts should incorporate operating activities, capital expenditures, debt obligations, grant funding, and other significant cash transactions. Results should be reviewed regularly by senior leadership.

14. Enhance Communication and Collaboration Between Operational and Financial Leadership

University leadership should establish regular cross-functional meetings involving finance, administration, academic leadership, and operational departments to discuss significant initiatives, budget impacts, contracts, grants, and strategic decisions. Early involvement of finance personnel in institutional planning will improve financial oversight and reduce the risk of unforeseen financial consequences.

Conclusion

The purpose of this engagement was to identify and document relevant facts surrounding the financial management concerns at Dickinson State University and to provide observations and recommendations that may assist NDUS and University leadership in strengthening financial oversight and governance. The procedures performed were not designed to determine whether fraud, misconduct, or violations of law occurred, nor do they support conclusions regarding the intent, fault, or culpability of any individual. Rather, this memorandum presents the factual information identified during the engagement and highlights areas where improvements in controls, oversight, staffing, reporting, and accountability may reduce the risk of similar issues occurring in the future.

Based on the procedures performed, interviews conducted, documents reviewed, and communications analyzed, the issues identified at Dickinson State University appear to have resulted from a combination of longstanding staffing challenges, recurring turnover in key financial positions, unresolved control deficiencies, and weaknesses in financial management processes. The evidence reviewed by CLA indicates that the concerns expressed to CLA existed throughout the period examined and were repeatedly raised by internal and external stakeholders. While staffing shortages and institutional challenges contributed to the operating environment, the evidence reviewed suggests that significant financial control issues remained unresolved and that corrective actions were not always implemented in a manner sufficient to address recurring deficiencies.

Implementation of the recommendations contained in this memorandum should assist Dickinson State University and the North Dakota University System in improving the reliability of financial information, strengthening internal controls, enhancing accountability, and supporting more effective financial management across the institution.

Respectfully,



Folashade Abiola-Banjac, Esq.
Principal

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Exhibit 1

From: Wietstock, Leslie
Sent: Tuesday, December 13, 2022 12:22 PM MST
To: Wilke, Jamie <jamie.wilke@ndus.edu>
Subject: RE: Bank Reconciliations

Thank you. I will work with this and see how we end up.

lw

From: Wilke, Jamie <jamie.wilke@ndus.edu>
Sent: Tuesday, December 13, 2022 11:52 AM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Subject: RE: Bank Reconciliations

Hi Leslie,

I'm not sure how DSU has reconciled these in the past, for NDUSO we use the following queries from PeopleSoft:

- NDU_GL_102_ALL_JRNLS_BY_ACCOUNT
- NDU_AP62_BNK_RCN_DSBRS_UND (payment method "System Check", this shows uncashed checks issued by the institution)
- NDU_AP22_DAILY_PMTS_BY_MTHD (payment method "Automated Clearing House", shows outstanding ACH's review the following month transactions to see what cleared after month end)
- NDU_AP22_DAILY_PMTS_BY_MTHD (payment method "Manual Check", shows outstanding manual checks review the following month transactions to see what cleared after month end)
- Bank Statement for month trying to balance
- Bank transactions for the few days after the month trying to balance

Not sure how helpful this will be for you, but perhaps gives you a something to look at.

Thanks,
Jamie

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Tuesday, December 13, 2022 12:45 PM
To: Wilke, Jamie <jamie.wilke@ndus.edu>
Subject: Bank Reconciliations

Are there any reference materials that would help us with the monthly bank recs? I have some of the reports, etc. but I am not sure what the process normally is for this.

Thanks,
lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— **DICKINSON STATE UNIVERSITY** —

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✉️ leslie.wietstock@dickinsonstate.edu

📍 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

Exhibit 2

From: Wietstock, Leslie
Sent: Wednesday, December 14, 2022 9:31 AM MST
To: Dressler, Kim <kim.dressler.1@dickinsonstate.edu>
Subject: Status

Hi Kim – Hope that you are doing well with the ranch and the snow. I have been thinking about you and your husband as I watch the snow fall. I am sending you a note for a couple of reasons –

1. Just checking to see how you are doing on the bank reconciliations for July to October 2022?
2. The other thing that I would like to visit with you about is your employment status. What I would like to do is end your official employment at DSU on December 15, 2022. The reason for this is so that you do not have a W-2 from DSU at the end of 2023 because you worked either the last 15 days of December or into January. Rather than having you be an employee, I would like to enter into an MOU with you that would allow the University to still be able to access your vast knowledge and would then pay you as a independent contractor.

This is not really a discussion that I wanted to have with you via email, but I have to admit that time has got away from me and with the 15th being tomorrow, I wanted to at least through this out to you for your consideration. If you can give me a call when you have time or let me know when I could get a hold of you, I would like to visit more with you on this.

Thanks again for all your assistance over the past several months.

Take care and happy holidays,
lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

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Exhibit 3

From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Monday, November 20, 2023 2:14 PM MST
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
CC: Krebsbach, David <david.krebsbach@ndus.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Hi Les, Imee,
Please upload your September 30, 2023 bank reconciliation. If it is not complete, please provide an estimated completion date and upload your last completed bank reconciliation.

Thank you.

Robin

From: Krebsbach, David <david.krebsbach@ndus.edu>
Sent: Thursday, November 16, 2023 9:56 AM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
Cc: Putnam, Robin <robin.putnam@ndus.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Hi Les,
Feel free to reach out to any of the other campuses to review with them their bank reconciliation processes, I'm sure they would be open to a conversation anytime.

Please load the information for us for the completed September 30, 2023, bank reconciliation, or if not complete what is your timeline for completion?

Would you also upload your last completed bank reconciliation if the September 30, 2023 bank reconciliation is not complete.

Let Robin and I know if you have any questions.

Thank you,

David.

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Wednesday, November 15, 2023 10:13 AM
To: Putnam, Robin <robin.putnam@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
Cc: Krebsbach, David <david.krebsbach@ndus.edu>
Subject: RE: Quarterly Bank Reconciliation Request

We received the request. I am a bit behind in my emails so did not see this email right away. I am currently working with Imee on the bank reconciliation process as there are still some steps that I am not following, as this process seems to be far too convoluted and involves too many reports, steps and accounts than what I think that a normal back rec should include. Do you know if the process that is in place at DSU is the same process used at other campuses?

We will load the information for you this week, but I would prefer to have a good understanding of what the current issues are before we do that so that we are in a better position to answer any questions that you may have. If, though, you want it loaded now, we can certainly do that.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— **DICKINSON STATE UNIVERSITY** —

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From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Monday, November 13, 2023 1:25 PM
To: Songer, Imee <imee.songer@dickinsonstate.edu>; Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Krebsbach, David <david.krebsbach@ndus.edu>
Subject: Quarterly Bank Reconciliation Request

Good afternoon,

To ensure the financial wellbeing of our institutions, timeliness of the year-end close and for NDUSO to provide timely assistance, I'm requesting your institution provide a copy of the bank reconciliation(s) on a quarterly basis to the "Controller Collaboration Teams Site". I have created a folder named "**Bank Reconciliations – FY24**" in the Controller Collaboration Teams site for you to upload your reconciliations. Please submit your quarter-end bank reconciliations to me on a quarterly basis by the end of the month following the quarter. For example, December 31st bank reconciliations will be due by January 31, 2024, etc.

Please upload your September 30th, 2023, bank reconciliation upon receipt of this email.

This is a directive from David Krebsbach, Vice Chancellor for Administrative Affairs/CFO. Please contact David Krebsbach at 701-328-4116 or me if you have any questions.

Thank you.

Robin

Robin Putnam, CPA

Director of Financial Reporting

**NORTH DAKOTA
University System**

State Capitol Building

Judicial Wing 1st Floor, Room 103

600 E. Boulevard Avenue, Dept. 215

Bismarck, ND 58505-0605

701.226.1347

ndus.edu

Exhibit 4

From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Thursday, November 30, 2023 2:16 PM MST
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
CC: Krebsbach, David <david.krebsbach@ndus.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Les,
Thank you for the update. We look forward to seeing the results of your new process.

Robin

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Thursday, November 30, 2023 2:08 PM
To: Putnam, Robin <robin.putnam@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
Cc: Krebsbach, David <david.krebsbach@ndus.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Robin – DSU did as requested and engaged Laura Nelson to assist in the bank reconciliation process. While we very much appreciate the work that Laura has done for us, I have to be honest and tell you that I do not see how the process that is currently in place can lead you to see that anything is reconciled. There obviously has been some confusion regarding this process prior to either Imee or me coming on campus, which was demonstrated by the fact that even though the bank reconciliations had not been completed since 2021, there were no audit findings related to that during that time, and I do not see any emails in either of my or Imee's predecessors, which would have indicated a problem.

To resolve this, I am working with Imee to use a different format for reconciling the cash accounts. I already had a meeting scheduled with Imee on this for this afternoon and we will also discuss your comments below.

I am confident that you will be able to see the results of the changes we are making when we submit the next quarterly reconciliation worksheet.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

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From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Thursday, November 30, 2023 12:52 PM
To: Songer, Imee <imee.songer@dickinsonstate.edu>; Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Krebsbach, David <david.krebsbach@ndus.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Les, Imee,
Thank you for uploading your July – September bank reconciliations. I reviewed the July reconciliation with Imee on Tuesday afternoon to better understand it. After reviewing them, the reconciliations are not adequate as there are unidentified differences of:

- \$12,505.24 in July,
- August: \$98,703.19, per the August spreadsheet or \$105,111.83, per the September spreadsheet,
- and a \$110,217.39 difference in September.

In addition to the unidentified differences listed above, there are still several items listed in the spreadsheet below the reconciliation that were identified but have not been posted to the general ledger. Imee stated that several of these items were posted in October, but not all of them. Since the unidentified differences listed above are after the identified adjustments have been considered, they will require additional research to resolve.

Please provide an estimated timeframe for:

- posting the remaining identified items to your general ledger,
- resolving the unidentified differences and reconciling cash with no unidentified differences.

Thank you.

Robin

From: Songer, Imee <imee.songer@dickinsonstate.edu>

Sent: Tuesday, November 28, 2023 12:09 PM

To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Krebsbach, David <david.krebsbach@ndus.edu>

Cc: Putnam, Robin <robin.putnam@ndus.edu>

Subject: RE: Quarterly Bank Reconciliation Request

It's now uploaded in the ShareFile.

Thank you,

Imee

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Sent: Tuesday, November 28, 2023 10:47 AM

To: Krebsbach, David <david.krebsbach@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Putnam, Robin <robin.putnam@ndus.edu>

Subject: RE: Quarterly Bank Reconciliation Request

My apologies, as I thought that I had saw that Imee had done that already, but I was incorrect in this. We will get the files uploaded today.

lw

From: Krebsbach, David <david.krebsbach@ndus.edu>

Sent: Tuesday, November 28, 2023 10:32 AM

To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Putnam, Robin <robin.putnam@ndus.edu>

Subject: FW: Quarterly Bank Reconciliation Request

Hi Leslie and Imee,

I'm requesting that you follow through with the upload of the bank reconciliation you indicated would be provided the week of November 15th, as highlighted below.

Imee can you please complete this update this afternoon?

Thank you,

David.

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Sent: Wednesday, November 15, 2023 10:13 AM

To: Putnam, Robin <robin.putnam@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Krebsbach, David <david.krebsbach@ndus.edu>

Subject: RE: Quarterly Bank Reconciliation Request

We received the request. I am a bit behind in my emails so did not see this email right away. I am currently working with Imee on the bank reconciliation process as there are still some steps that I am not following, as this process seems to be far too convoluted and involves too many reports, steps and accounts than what I think that a normal back rec should include. Do you know if the process that is in place at DSU is the same process used at other campuses?

We will load the information for you this week, but I would prefer to have a good understanding of what the current issues are before we do that so that we are in a better position to answer any questions that you may have. If, though, you want it loaded now, we can certainly do that.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— DICKINSON STATE UNIVERSITY —

📞 p (701) 502-4067 | c (701) 793-2038

✉️ leslie.wietstock@dickinsonstate.edu

📍 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

From: Putnam, Robin <robin.putnam@ndus.edu>

Sent: Monday, November 13, 2023 1:25 PM

To: Songer, Imee <imee.songer@dickinsonstate.edu>; Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Cc: Krebsbach, David <david.krebsbach@ndus.edu>

Subject: Quarterly Bank Reconciliation Request

Good afternoon,

To ensure the financial wellbeing of our institutions, timeliness of the year-end close and for NDUSO to provide timely assistance, I'm requesting your institution provide a copy of the bank reconciliation(s) on a quarterly basis to the "Controller Collaboration Teams Site". I have created a folder named "**Bank Reconciliations – FY24**" in the Controller Collaboration Teams site for you to upload your reconciliations. Please submit your quarter-end bank reconciliations to me on a quarterly basis by the end of the month following the quarter. For example, December 31st bank reconciliations will be due by January 31, 2024, etc.

Please upload your September 30th, 2023, bank reconciliation upon receipt of this email.

This is a directive from David Krebsbach, Vice Chancellor for Administrative Affairs/CFO. Please contact David Krebsbach at 701-328-4116 or me if you have any questions.

Thank you.

Robin

Robin Putnam, CPA

Director of Financial Reporting

**NORTH DAKOTA
University System**

State Capitol Building

Judicial Wing 1st Floor, Room 103

600 E. Boulevard Avenue, Dept. 215

Bismarck, ND 58505-0605

701.226.1347

ndus.edu

Exhibit 5

From: Schwartz, Jason K. <jkschwartz@nd.gov>
Sent: Monday, November 25, 2024 12:40 PM MST
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
CC: Putnam, Robin <robin.putnam@ndus.edu>; Hoffmann, Robyn L. <rhoffman@nd.gov>; Wigdahl, Cory R. <cwigdahl@nd.gov>
Subject: RE: DSU - Test of Bank Reconciliations - Recommendation
Attachment(s): "image001.png"

Good Afternoon Les,

DSU is part of an overall bank reconciliation finding for the University System. We have noted issues with two additional campuses as well.

After our internal review, we are adding/modifying the following to the recommendation:

- Unreconciled difference on the April 2024 reconciliation has been changed \$3,698.78 to \$25,139.57. This is because Account 4404184 is stated to have a balance of \$2,307,131.92 balance on 06/30/2024 on the submitted reconciliation, however BND confirmations show the balance to actually be \$2,278,293.57.
- Per the May 31, 2024 trial balance, DSU had a negative cash in BND balance of \$1,849,146.59. Because of drawdowns not recorded which caused the General Ledger to be negative at the end of May due to not recording entries timely. This includes the \$971,899.00 items entered in June.

Please let us know if you have any questions or concerns.

Thanks,



JASON SCHWARTZ

Staff Auditor

1655 43rd Street South, Suite 203, Fargo, ND 58103-3583

Phone: 701.239.7252 Website: nd.gov/auditor



From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Friday, November 22, 2024 4:48 PM
To: Schwartz, Jason K. <jkschwartz@nd.gov>
Cc: Putnam, Robin L. <robin.putnam@ndus.edu>
Subject: RE: DSU - Test of Bank Reconciliations - Recommendation

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Jason – Just to let you know that I will contest these as being issues that require a formal follow-up recommendation

It is important to realize that during the months of February and March, DSU did not have a Controller onboard, as the incumbent went out at the end of January with a serious medical event. In addition to that, the student accounts receivable staff person that would have posted these items resigned in March and took a position at NDSU. That left me and the AP Tech. Not a very deep bench. In late April, DSU was able to sign an agreement with UND and their accounting staff did a stellar job in getting the financials as clean as they were given the circumstances that DSU was in.

In addition to that, we ended up signing an agreement with NDSU to do our accounts receivable. This included posting the receipts you note below.

I will agree that we had an unreconciled balance at the end of June, which we are addressing.

In the end, there is only so much 1 or 2 individuals can do. I would agree with these being an informal recommendation given that those receipts have been and were taken care of prior to year-end and that a system is now in place to ensure that these are all posted appropriately.

Thanks,
lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— DICKINSON STATE UNIVERSITY

📞 p (701) 502-4067 | 📠 c (701) 793-2038

✉️ leslie.wietstock@dickinsonstate.edu

📍 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

From: Schwartz, Jason K. <jkschwartz@nd.gov>
Sent: Thursday, November 21, 2024 9:21 AM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Putnam, Robin <robin.putnam@ndus.edu>
Subject: DSU - Test of Bank Reconciliations - Recommendation

Good Morning Les,

While testing DSU's April, May, and June bank reconciliations we came across the following issues that have resulted in us issuing a formal/follow-up recommendation to DSU related to the Test of Bank Reconciliations:

- Not completing monthly bank reconciliations
 - Receipts for April reconciling items were not created until June
- The following reconciling items carry over from the April reconciliation to the May reconciliation without being addressed timely:
 - 4/29/24 omb DSU (971,899.00)
 - 4/17/24 omb dsu (971,899.00)
 - 4/5/24 ndus (500,000.00)
- Reconciling item 4/29/24 clc (386.59) did not clear until July 2024
- The following Unreconciled differences:
 - \$3,698.78 on the April 30, 2024 bank reconciliation
 - \$3,597.07 on the May 31, 2024 bank reconciliation
 - \$6,825.58 on the June 30, 2024 bank reconciliation

In the near future we will send out the full recommendation along with your chance to officially respond. In the meantime, any additional information regarding the issues will gladly be accepted and considered.

Please let me know if you have any questions or concerns!

Thanks,



JASON SCHWARTZ

Staff Auditor

1655 43rd Street South, Suite 203, Fargo, ND 58103-3583

Phone: 701.239.7252 Website: nd.gov/auditor



Exhibit 6

From: Molander, Scott
Sent: Saturday, October 25, 2025 2:33 PM MDT
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Subject: RE: DSU Bank Rec Talking Points

Ok, lmk on Monday



SCOTT MOLANDER '88
President

DICKINSON STATE UNIVERSITY

 p (701) 502-4430
 scott.molander@dickinsonstate.edu
 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu



From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Friday, October 24, 2025 10:21 AM
To: Molander, Scott <scott.molander@dickinsonstate.edu>
Subject: RE: DSU Bank Rec Talking Points

I am not sure where the bank recs are filed, as the staff at UND and Troy have been working on them. So I am not sure if they are in a shared folder or if they are on a folder on Troy's computer.

The only numbers that I have readily available are the amounts noted in the audit report.

June 2024 - \$6,826
May 2024 - \$3,697
April 2024 - \$25,140

I know that it won't help now, but I will visit with Troy on this when he gets back into the office next week and get you more detailed information.

lw

From: Molander, Scott <scott.molander@dickinsonstate.edu>
Sent: Friday, October 24, 2025 7:57 AM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Subject: RE: DSU Bank Rec Talking Points

Les,

What are the amounts not reconciled by month?



SCOTT MOLANDER '88
President

DICKINSON STATE UNIVERSITY

 p (701) 502-4430
 scott.molander@dickinsonstate.edu
 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu



From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Thursday, October 23, 2025 6:10 PM
To: Molander, Scott <scott.molander@dickinsonstate.edu>
Subject: DSU Bank Rec Talking Points

Please review and let me know if these make sense to you.

Thanks,
lw

LESLIE WIETSTOCK

Vice President for Finance and Administration



FINANCE AND ADMINISTRATION

— DICKINSON STATE UNIVERSITY —

 p (701) 502-4067 | f (701) 793-2038

 leslie.wietstock@dickinsonstate.edu

 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

Exhibit 7

From: Nelson, Laura <laura.m.nelson@und.edu>
Sent: Tuesday, May 28, 2024 1:38 PM MDT
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Subject: Capital project cash balances
Attachment(s): "Project Cash Balances 052824.xlsx"

Hello,

I am figuring out what projects are completed and where the funds for each capital project are coming from. I have attached is a spreadsheet with all the capital projects with a negative cash balance. I added two columns to the spreadsheet, one to tell us where the funding is coming from, and the second to tell me if the project is completed. I also have the fund number on the spreadsheet, so you know if it is a local or state fund.

Secondly, I have added some questions to the spreadsheet as well. Examples: Have you drawdown and of the state funds? What is the balance for each of the state funds?

Regards,

Laura Nelson, MBA
Special Projects
Associate VP For Finance
University of North Dakota
1301 Ralph Engelstad Arena Drive Stop 8364
Grand Forks, ND 58202

D 701.777.2772
laura.m.nelson@UND.edu | campus.UND.edu/finance

Office hours are Monday through 8:00 am to 4:30 pm.

Exhibit 8

From: Wietstock, Leslie
Sent: Thursday, September 25, 2025 12:38 PM MDT
To: Nelson, Laura <laura.m.nelson@und.edu>; Huber, Troy <troy.huber.1@dickinsonstate.edu>
Subject: RE: FY25 - Appropriated Reserve Report - Due Sept 22, 2025

Thx

From: Nelson, Laura <laura.m.nelson@und.edu>
Sent: Monday, September 22, 2025 2:28 PM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Huber, Troy <troy.huber.1@dickinsonstate.edu>
Subject: Re: FY25 - Appropriated Reserve Report - Due Sept 22, 2025

Hello,

The general fund revenue - this is what your draw was for the fiscal year. I have attached the FY24 trial balance
The net tuition is tuition minus waivers, collection fees, and cc fees. I have attached the FY24 trial balance
The reserve balance - the cash, plus ar minus ap in fund 30001

Any extra reserves, you need to state what you are doing with the reserves. Reminder that you have a lot of capital projects, and the cash balances are negative because cash is not being moved to the capital project number in Finance. You should be moving funds as you do the capital projects for the different matches.

If you have any other questions, let me know.

Regards,

Laura Nelson, MBA

Controller, Regional Shared Services

Associate VP For Finance

University of North Dakota

1301 Ralph Engelstad Arena Drive Stop 8364

Grand Forks, ND 58202

D 701.777.2772

laura.m.nelson@UND.edu | campus.UND.edu/finance

Office hours are Monday through Friday 8:00 am to 4:30 pm.

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Monday, September 22, 2025 2:26 PM
To: Nelson, Laura <laura.m.nelson@und.edu>; Huber, Troy <troy.huber.1@dickinsonstate.edu>
Subject: FW: FY25 - Appropriated Reserve Report - Due Sept 22, 2025

I have no idea where these number are coming from, as I cannot tie it back to anything. Is there a document out there somewhere that a facility is supposed to use to calculate these number?

lw

From: Campus Vice Presidents of Finance <NDUS-FISCAL-OFFICER@LISTSERV.NODAK.EDU> On Behalf Of Wilke, Jamie
Sent: Tuesday, September 16, 2025 11:00 AM
To: NDUS-FISCAL-OFFICER@LISTSERV.NODAK.EDU
Subject: Re: FY25 - Appropriated Reserve Report - Due Sept 22, 2025

Good afternoon,

Just a reminder that the FY2025 Appropriated Fund Reserves is due Monday, September 22, 2025. See the email below for a link to the file to update and directions. If you have any questions, let me know. Also, when you have completed for your institution, please let me know.

Thank you,
Jamie

From: Wilke, Jamie
Sent: Thursday, August 28, 2025 2:39 PM
To: Campus Vice Presidents of Finance <ndus-fiscal-officer@listserv.nodak.edu>
Subject: FY25 - Appropriated Reserve Report - Due Sept 22, 2025

Good afternoon, Everyone,

SBHE Policy 810.1  [Appropriated Funds Reserve](#) includes the following requirements:

1. **Undesignated Reserve:** Institutions shall target establishing and thereafter maintain an undesignated appropriated funds (i.e. general fund and tuition) reserve of between **5-7%** of the previous fiscal years' actual general fund and net tuition revenue*).
2. **Designated Reserve:** Colleges and universities may maintain appropriated reserves **in excess of seven percent**. They shall be classified into one of the following "designated" categories, as determined by the college or university, and reported to the Vice Chancellor of Administrative Affairs by the end of the quarter following the close of the fiscal year:
 - Instructional and academic support
 - Recruitment and retention
 - Strategic planning initiatives
 - Safety/security
 - Accreditation
 - Student services and marketing
 - Technology
 - Equipment
 - Capital projects, including deferred maintenance
 - Debt service
 - Sustainability

***NOTE - Please use the following methodology for calculating "net tuition revenue" (a. above) that has been used with previous reports (under this policy):**

Actuals ledger tuition
Less Actuals ledger waivers
Less Bad debts & collection expenses
Less amounts paid to other NDUS institutions for their share of tuition revenues
Less credit card fees

In addition to the requirement to report the designated reserves in the categories detailed in b (above), the policy also includes the following reporting requirements:

1. The institutional chief financial officer shall report a reserve below five percent at fiscal year-end to the (NDUS) Chief Financial Officer **no later than the end of the first quarter following the close of the fiscal year**. The report shall include a plan for achieving and maintaining at least a 5% reserve. **[Note - Although it is not specified in the policy, this relates to undesignated reserve balances.]**
2. A college or university planning to reduce its reserve below three percent must first notify the (NDUS) Chief Financial Officer in writing. Designated reserves will not be included when calculating the 5-7% undesignated reserve.
3. Information on reserve fund balances will be included in the annual financial review report provided to the State Board of Higher Education by each institution. **[Note - This will be done in the spring of the year, after the financial statement audit is done.]**

The "FY25 Appropriated Reserve Report" is located at the following link:  [Appropriated Reserve Report-2025-DRAFT.xlsx](#)
Enter amounts for your campus on the lines that are highlighted in blue (1, 2, 5, 7 and 8a-8k). The rest of the schedule includes formulas that will calculate from the amounts that you enter. Please note that **additional narrative is required if 6a or 6b applies**. Please update the excel file tab for your campus and send me an email letting me know you have the update completed for your campus and attach to this email any narratives that are necessary due to 6a or 6b.

Deadline for completion is Friday September 22, 2025.

Let me know if you have any questions or issues in accessing the excel file.

Thank you,

Jamie Wilke
Director of Finance

NORTH DAKOTA
University System

600 E Boulevard Ave, Dept 215
Bismarck, ND 58505-0230
701.328.4111
Jamie.Wilke@ndus.edu
ndus.edu

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Exhibit 9

Performance Review

Manager Evaluation - Completed

Leslie Wietstock

Job Title: VP Finance and Administration
Document Type: Performance Review
Template: Review Wo Goal Setting (Short)
Status: Completed

Manager: Stephen Easton
Period: 05/01/2022 - 04/30/2023
Document ID: 100535
Due Date: 04/30/2023

Employee Data		
Department :	3000	Finance and Administration
Location Code :	MAY	May Hall
Years of Service :	0 Years 7 Months	
Years of Job :	0 Years 7 Months	

Additional Information.
Additional Information.

Mission Statement

DSU Mission Statement

Description :

Dickinson State University is a regional comprehensive institution within the North Dakota University System, whose primary role is to contribute to intellectual, social, economic, and cultural development, especially to Southwestern North Dakota. The University's mission is to provide high-quality, accessible programs; to promote excellence in teaching and learning; to support scholarly and creative activities; and to provide service relevant to the economy, health, and quality of life for the citizens of the State of North Dakota.

Created By : Profile

03/01/2023 9:44AM

DSU Vision Statement

Description :

Dickinson State University will educate a diverse population through innovative teaching, learning and scholarship fostering responsible citizens who impact the world.

Created By : Profile

03/01/2023 9:44AM

DSU Core Values

Description :

Integrity: We believe in being truthful, reliable, accountable, and fair as individuals and as an institution.

Accessibility: We define accessibility broadly to include diversity and inclusiveness in educating a globally responsible, astute and engaged citizenry, as well as being flexible and responsive to our students (Student-centeredness) and to our constituents (collaborative relationships).

Excellence: We value academic, scholarly and creative excellence.

Inquiry & Innovation: We believe in the value and pursuit of life-long learning.

Created By : Profile

03/01/2023 9:44AM

Review Policies

Review Position Description

Description :

Job description and/or position description were reviewed and is attached.

Manager Rating: No

Created By : Profile

03/01/2023 9:44AM

Last Modified By : Stephen Easton

05/10/2023 8:47AM

Review Policies Summary

Manager Comments:

Although I printed COO Wietstock's PD in the hope that we could review it together, time constraints in this legislative session year prevented that. I hope to review the PD as part of my comprehensive review of DSU policies this summer. I do not anticipate major changes, but I am open to that possibility.

Responsibilities

Responsibilities Summary

Manager Comments:

Employee Comments:

Competencies

Communication

Description :

Communicates clearly, effectively, and in a professional manner in written, verbal, and non-verbal communications.

Manager Rating: Expected Performance

Manager Comments: Mr. Wietstock does a good job of keeping me in the loop on his communications. This is appreciated.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 05/02/2023 7:50PM

Attendance

Description :

Maintains an acceptable attendance record, reports to scheduled work on time.

Manager Rating: Exceeds Expectations

Manager Comments: During the first four months of a legislative session year, followed by the next two months of creating the budget, there is a huge amount of work to be done. Mr. Wietstock is impressively willing to put in the time needed to do this work. This is much appreciated.

Employee Comments:

Created By :	Profile	03/01/2023 9:44AM
Last Modified By :	Stephen Easton	04/29/2023 1:49PM

Quality of Work

Description :

Performs job duties and special assignments skillfully and efficiently while maintaining a high level of quality; work output is completed accurately, neatly and timely.

Manager Rating: Expected Performance

Manager Comments: Mr. Wietstock is a skilled accountant. Like all of us, he makes the occasional error, as with the updating of the tunnel/heating slide presentation. But he knows what he is doing and he does it well, from what I can see so far. It is crucial for DSU to have someone who can handle the finances and the financial reports.

Employee Comments:

Created By :	Profile	03/01/2023 9:44AM
Last Modified By :	Stephen Easton	04/29/2023 1:49PM

Productivity

Description :

Completes duties as specified in the positions description. Takes initiative, maintains effective work habits (prioritize, plan and manage work) to produce high quality results and project a professional presence.

Manager Rating: Exceeds Expectations

Manager Comments: As he is adjusting to a new (and often counterintuitive) accounting system, mandated by the NDUS, Mr. Wietstock is finding areas of needed improvement.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 04/29/2023 1:49PM

Problem Solving

Description :

Seeks solutions to resolve foreseen and unexpected problems; makes practical, meaningful and appropriate routine decisions.

Manager Rating: Expected Performance

Manager Comments:

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 04/29/2023 1:49PM

Work Habits

Description :

Demonstrates commitment, dedication, cooperation and positive behavior; complies with rules and policies.

Manager Rating: Expected Performance

Manager Comments: Overall, solid in this area. Only concern here is communication style, as noted elsewhere.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 04/29/2023 1:49PM

Integrity

Description :

Upholds values of honesty, respect, accountability and trust.

Manager Rating: Expected Performance

Manager Comments: "Expected Performance" is the highest rating I give in this category, as I expect full compliance with these criteria from all employees.

Employee Comments:

Created By :	Profile	03/01/2023 9:44AM
Last Modified By :	Stephen Easton	04/29/2023 1:49PM

Adaptability

Description :

Adjust to changing situations, learn new and different tasks, respond appropriately to suggestions for work improvement.

Manager Rating: Expected Performance

Manager Comments: Sometimes Mr. Wietstock is, it appears, surprised at some of the "realities" of higher education. This is to be expected, given that he comes from the often more grounded world of private industry.

Employee Comments:

Created By :	Profile	03/01/2023 9:44AM
Last Modified By :	Stephen Easton	04/29/2023 1:49PM

Initiative

Description :

Identify what needs to be done and takes action before being asked or the situation requires it.

Manager Rating: Expected Performance

Manager Comments: Definitely a self-starter. Only concern here is an occasional tendency to act independently (as in contact with NDUS office and legislators) when there should first be a consultation with the president. To be fair to Mr. Wietstock, though, it should be recognized that the president is often very difficult to find, due to other responsibilities. Also, sometimes Mr. Wietstock's independent communications advance the ball for DSU. Also, it is not efficient to contact the president about every matter before proceeding. The two of us will continue to work on fine tuning the matters when he should, and when he need not, contact me before acting.

Employee Comments:

Created By :	Profile	03/01/2023 9:44AM
Last Modified By :	Stephen Easton	04/29/2023 1:49PM

Working Relationships

Description :

Strives to maintain professional and positive working relationships with supervisors, co-workers, students, and others.

Manager Rating: Needs Improvement

Manager Comments: Perhaps because his prior experience was in private industry, Mr. Wietstock sometimes is more blunt in his communications with those he disagrees with than is customary in higher education. [Note: A similar statement could be made about the author of these comments, the university's president.] Though I do believe this is an area for improvement, I will also note that, once the discussion reaches a resolution point, Mr. Wietstock moves to implement the decision that was made, even if it was one he opposed.

Employee Comments:

Created By :	Profile	03/01/2023 9:44AM
Last Modified By :	Stephen Easton	04/29/2023 1:49PM

Creativity

Description :

Introduces new concepts or strategies that significantly improve or revise the way business is done.

Manager Rating: Expected Performance

Manager Comments: Mr. Wietstock has not yet had much of a chance to do this, as he is new. I see signs that this will be a potential area of strength for him, though, as he has already identified areas for improvement and worked on improving them.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 04/29/2023 1:49PM

Customer Service

Description :

Supports the institution's mission by building strong working relationships and a positive experience with students, employees, and others.

Manager Rating: Expected Performance

Manager Comments: Please see communication style concern noted above. Mr. Wietstock seems to be developing solid working relationships with those who report to him, though this will be challenged as he attempts to improve performance in some departments that need improvement.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 04/29/2023 1:49PM

Decision Making

Description :

Makes informed, timely and effective decisions, made with logical and sound judgement, consulting others when appropriate.

Manager Rating: Expected Performance

Manager Comments:

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton

04/29/2023 1:49PM

Delegation

Description :

Allocating decision-making authority and/or task responsibility to others, as appropriate, in order to maximize the organization's and individual effectiveness.

Manager Rating: Expected Performance

Manager Comments:

Employee Comments:

Created By : Profile

03/01/2023 9:44AM

Last Modified By : Stephen Easton

04/29/2023 1:49PM

Planning & Organizing

Description :

Plans and organizes work, coordinates with others, and establishes appropriate priorities; demonstrates effective time management skills.

Manager Rating: Expected Performance

Manager Comments:

Employee Comments:

Created By : Profile

03/01/2023 9:44AM

Last Modified By : Stephen Easton

04/29/2023 1:49PM

Job Knowledge

Description :

Demonstrates the knowledge and skill necessary to perform effectively; understands the expectations of the job and stays current with new technologies, methods, and processes in areas of responsibility.

Manager Rating: Expected Performance

Manager Comments: As noted above, Mr. Wietstock seems to have advanced quickly up the steep learning curve of NDUS accounting.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM
Last Modified By : Stephen Easton 04/29/2023 1:49PM

Professionalism

Description :

To project a positive, professional image of self and the institution.

Manager Rating: Expected Performance

Manager Comments:

Employee Comments:

Created By : Profile 03/01/2023 9:44AM
Last Modified By : Stephen Easton 04/29/2023 1:49PM

Conflict Resolution

Description :

Anticipate, diffuse and resolve disagreements, confrontations, tensions and complaints in a practical and constructive manner in order to achieve positive results.

Manager Rating: Needs Improvement

Manager Comments: Sometimes Mr. Wietstock should communicate directly with the person in charge of an area of concern, rather than doing so in forums like cabinet meetings, as this alternate route can sometimes lead to improvements at DSU with less conflict.

Employee Comments:

Created By : Profile 03/01/2023 9:44AM
Last Modified By : Stephen Easton 04/29/2023 1:49PM

Competencies Summary

Manager Rating: Expected Performance

Manager Comments:

Employee Comments:

Employee Goals

Goals Summary

Manager Comments:

Employee Comments:

Participant Feedback

Employee Strengths

Description :

What are the employee's greatest professional strengths?

Solid understanding of accounting and finance.

Manager Comments:

Strong work ethic.

Created By : Profile

03/01/2023 9:44AM

Last Modified By : Stephen Easton

05/02/2023 7:50PM

Employee Improvements

Description :

What professional skills could the employee improve?

Manager Comments: Communication style (as noted elsewhere).

Created By : Profile 03/01/2023 9:44AM

Last Modified By : Stephen Easton 05/02/2023 7:50PM

Participant Feedback Summary

Manager Comments:

A solid start to a new and difficult position in a new (public higher education) arena for the COO. He has done quite a bit in a short time.

Employee Questionnaire

Job-Related Achievements

Description :

In your opinion, what are your major job-related achievements during the review period?

Manager Comments:

Employee Comments:

Created By : Profile 03/01/2023 9:44AM

Help Improve Performance

Description :

Based on the requirements of your current position, what additional skills, knowledge, equipment, working conditions, or system changes would help you more effectively perform your present job?

Manager Comments:

Employee Comments:

Created By : Profile

03/01/2023 9:44AM

Discuss Topics

Description :

List any topics you would like to discuss with your supervisor during your performance appraisal conference.

Manager Comments:

Employee Comments:

Created By : Profile

03/01/2023 9:44AM

Supervisor Aid

Description :

What could your supervisor do to aid you in more effectively performing your job?

Manager Comments:

Employee Comments:

Created By : Profile

03/01/2023 9:44AM

Additional Information

Description :

Provide any additional information about yourself and your personal desires, goals, or job environment that may be helpful in using your talents in your own and the University's best interest.

Manager Comments:

Employee Comments:

Created By : Profile

03/01/2023 9:44AM

Employee Questionnaire Summary

Manager Comments:
Employee Comments:

Professional Development

Learning/Course Data

Professional Development Summary

Manager Comments:
Employee Comments:

Overall Summary

Manager Rating: Expected Performance

Manager Comments:

Mr. Wietstock brings strong knowledge of accounting and finance and a solid work ethic to the often counterintuitive world of higher education. DSU benefits from having him here. A couple of concerns are correctable with attention to them, with further integration into higher education, and with continuing acclimation to DSU's culture and environment.

Note regarding performance reviews by this supervisor:
Because I am aware of the "grade inflation" common in many performance reviews, I would like to note that I take the five rating categories literally and seriously. I have high expectations for DSU employees, so I consider "Expected Performance" to be a positive rating.

Employee Comments:

Employee Comments

Employee Comments:

While I can appreciate and learn from the comments that President Easton noted above, I do feel that a couple of the points that were made were individual items and not something that is persistent or rose to the level of being called out on the evaluation, especially given that evaluations are public documents. With that said, it has been a very interesting 9 months.

Manager Comments

Manager Comments:

eSignature Section

Leslie Wietstock

07/11/2023 11:29:20AM

Employee Signature

Date

steve.easton

05/31/2023 1:35:34PM

Manager Signature

Date

Attachments

No Attachments have been added to this document

Audit History

Transferred From :	Krissy Kilwein	
Transferred To :	Stephen Easton	
Created By :	Krissy Kilwein	03/01/2023 9:44:56AM
Manager Signed By :	steve.easton	05/31/2023 1:35:34PM
Completed By :	System	07/11/2023 11:29:20AM
Acknowledged By :	Leslie Wietstock	07/11/2023 11:29:20AM
Last Modified By :	System	07/11/2023 11:29:20AM

Exhibit 10

Performance Review

Manager Evaluation - Completed

Leslie Wietstock

Job Title: VP Finance and Administration
Document Type: Performance Review
Template: Review Wo CheckPoint (Medium)
Status: Completed

Manager: Ty Orton
Period: 05/01/2024 - 04/30/2025
Document ID: 103654
Due Date: 04/30/2025

Employee Data		
Department :	3000	Finance and Administration
Location Code :	MAY	May Hall
Years of Service :	2 Years 7 Months	
Years of Job :	2 Years 7 Months	

Additional Information.
Additional Information.

Mission Statement

DSU Mission Statement

Description :

Dickinson State University is a regional comprehensive institution within the North Dakota University System, whose primary role is to contribute to intellectual, social, economic, and cultural development, especially to Southwestern North Dakota. The University's mission is to provide high-quality, accessible programs; to promote excellence in teaching and learning; to support scholarly and creative activities; and to provide service relevant to the economy, health, and quality of life for the citizens of the State of North Dakota.

Created By : Profile

02/04/2025 3:04PM

DSU Vision Statement

Description :

Dickinson State University will educate a diverse population through innovative teaching, learning and scholarship fostering responsible citizens who impact the world.

Created By : Profile

02/04/2025 3:04PM

DSU Core Values

Description :

Integrity: We believe in being truthful, reliable, accountable, and fair as individuals and as an institution.

Accessibility: We define accessibility broadly to include diversity and inclusiveness in educating a globally responsible, astute and engaged citizenry, as well as being flexible and responsive to our students (Student-centeredness) and to our constituents (collaborative relationships).

Excellence: We value academic, scholarly and creative excellence.

Inquiry & Innovation: We believe in the value and pursuit of life-long learning.

Created By : Profile

02/04/2025 3:04PM

Review Policies

Review Position Description

Description :

Job description and/or position description were reviewed and is attached.

Manager Rating: No

Created By : Profile

02/04/2025 3:04PM

Last Modified By : Ty Orton

07/18/2025 1:48PM

Review Policies Summary

Manager Comments:

Responsibilities

Responsibilities Summary

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Competencies

Communication

Description :

Communicates clearly, effectively, and in a professional manner in written, verbal, and non-verbal communications. Strives to maintain professional and positive working relationships with supervisors, co-workers, students, and others. Anticipate, diffuse and resolve disagreements, confrontations, tensions and complaints in a practical and constructive manner in order to achieve positive results.

Manager Rating: Needs Improvement

Les has been working on many areas of the financial side and has many reports. He has tried to meet with them on a regular basis and discuss areas of improvement or goals for a certain time frame. Les has missed many meeting with employees and even myself with no explanation on why or how to reschedule.

Manager Comments: Les has established several concerns with his position over the last year, such as how he believes he was left out of conversations and not given proper notice on other items. I have pushed for Les to be involved in all areas and as the VP of Finance he should want to be in as many meetings as possible to help build the budget.

Sometimes Les allows items to grow without being addressed and this has caused problems. He has worked on this to provide his input on a more strategic platform.

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile 02/04/2025 3:04PM

Last Modified By : Ty Orton 07/17/2025 3:14PM

Professionalism

Description :

To project a positive, professional image of self and the institution. Demonstrates the knowledge and skill necessary to perform effectively; understands the expectations of the job and stays current with new technologies, methods, and processes in areas of responsibility. Maintains an acceptable attendance record, reports to scheduled work on time.

Manager Rating: Expected Performance

Les has been working through not having enough employees and asked to have a position placed under him when a position was not needed during the Acting president's time.

Manager Comments: Overall, Les was professional in meetings and addressed items within his area. Sometime Les looked at areas outside of his, but as a member of Cabinet we want all to be able to see potential problems that may occur and someone who does not look at the item daily does have a different view.

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile 02/04/2025 3:04PM

Last Modified By : Ty Orton 07/18/2025 1:44PM

Quality of Work

Description :

Performs job duties and special assignments skillfully and efficiently while maintaining a high level of quality; work output is completed accurately, neatly and timely. Demonstrates commitment, dedication, cooperation and positive behavior; complies with rules and policies.

Manager Rating: Expected Performance

The overall budget process and items associated with JLC reporting have been improving when a team environment was established. The Budget process will need to be looked at all year and perhaps this will cut down on some of the last-minute items. Not all last-minute items were from his office but pushing others in the proper way to complete items has helped.

Manager Comments: Les will need to find a solution to provide monthly reports to all areas on campus to show the Budget to Actual for all to follow their budgets. He is working on this and taking steps to having this completed.

Les is transparent in his reporting and with so many reports to offer the person asking these questions will need to be specific on what they would like to see in their reports. As leaders we want to work with all and provide what we can within reason.

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile 02/04/2025 3:04PM

Last Modified By : Ty Orton 07/17/2025 3:14PM

Effective Work Management

Description :

Adjust to changing situations, learn new and different tasks, respond appropriately to suggestions for work improvement. Plans and organizes work, coordinates with others, and establishes appropriate priorities; demonstrates effective time management skills.

Manager Rating: Expected Performance

Manager Comments: Les did have help this year and the system is very complex to learn and use. Each areas has specific ways to report items and can become very confusing. Les provides overall reports that assist in many areas. He is responsible for numerous financial reports to the state including budgets and other items. This is a large task and does need assistance to assure the job is completed correctly and timely. This is something he has been working which has helped his workload and efficiency.

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile 02/04/2025 3:04PM

Last Modified By : Ty Orton 07/18/2025 1:44PM

Competencies Summary

Manager Rating: Expected Performance

Manager Comments:

Les is working to have the system help the university and also push to provide items each area needs to stay informed. He needs to continue to improve the communication to all areas and work to make sure his areas are informed of decisions and when he is not able to meet.

Budgets will start to be worked on monthly which will make the process easier as time passes throughout the year. Steps should be taken to assure a timely finish to these reports. With the addition of TH work load has been decreased but he would need to make sure TH is being trained at a higher level so he understands all items.

Employee Comments: Employee has not completed their self-evaluation

Employee Goals

Reorientation

Description :

As a result of the two plus years that I have been at DSU, there has not been a stable workforce in the Business Affairs Department. As a result of this, I have not been able to truly function as the VPFA, as I have also needed to serve as the controller, the accountant, and then the VPFA. The challenge is that each of these roles require a different type of skill and the operate very differently.

It will be a challenge for me to recoil back into the VPFA mode. I will need help and support as I try to realign my duties with my role.

Measurement Milestones :

1. Work with the Business Affairs staff to align duties and responsibilities in order to ensure that each member knows how what they do impacts the university.
2. Leadership will need to work with us, as things may get messy at times as duties or functions are identified that have not been assigned or assumed by someone at that point.
3. The Business Affairs area will need to be able to access individuals on other campuses for thoughts, reactions or training needs.

- Supports: DSU Core Values
- Due Date : 02/27/2026
- Percent Complete: 0

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Leslie Wietstock 03/01/2025 11:57AM

Last Modified By : Leslie Wietstock 03/01/2025 12:05PM

Role within Senior Leadership

Description :

Over the 2 plus years that I have been at DSU, there have been a number of instances where decisions were made before the finance area had an opportunity to weigh in.

While it is true that the university is first and foremost an academic institution. With that being said, there are a number of areas outside of academics that play a major role in how the university is able to meet its mission.

Measurement Milestones :

1. Move beyond simply just being courteous at leadership meetings, to a point of being able to trust the other members of the leadership team.
2. Work with leadership to determine where each member has primary responsibility and where they serve more of a support role. Boundaries need to be established and enforced.

- Supports: DSU Core Values
- Due Date : 02/27/2026
- Percent Complete: 0

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Leslie Wietstock 03/01/2025 12:12PM

Financial Leadership

Description :

As a result of all the upheaval in the Business Affairs area over the past number of years, I suspect that many areas around the campus really do not know what the role is that Business Affairs plays in the overall operations of the university. I need to take the steps necessary to change this and allow individuals to get a better understanding of the department.

Measurement Milestones :

1. Develop financial reporting formats that provide a level of information for the different information needs that various individuals on campus have.
2. Re-start the distribution of newsletter that can be used to address specific topics relating to the Business Affairs area, proposed changes in policy or procedure, and other information that everyone should have available to them.
3. Visit with individuals, departments, and groups to see what information would be helpful to them

and to also identify how the Business Affairs area can support them in their work.

- Supports: DSU Mission Statement
- Due Date : 12/31/2025
- Percent Complete: 0

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Leslie Wietstock

03/01/2025 12:19PM

Goals Summary

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Participant Feedback

Employee Strengths

Description :

What are the employee's greatest professional strengths?

Manager Comments:

Created By : Profile

02/04/2025 3:04PM

Employee Improvements

Description :

What professional skills could the employee improve?

Manager Comments:

Created By : Profile

02/04/2025 3:04PM

Participant Feedback Summary

Manager Comments:

Employee Questionnaire

Job-Related Achievements

Description :

In your opinion, what are your major job-related achievements during the review period?

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile

02/04/2025 3:04PM

Help Improve Performance

Description :

Based on the requirements of your current position, what additional skills, knowledge, equipment, working conditions, or system changes would help you more effectively perform your present job?

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile

02/04/2025 3:04PM

Discuss Topics

Description :

List any topics you would like to discuss with your supervisor during your performance appraisal conference.

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile

02/04/2025 3:04PM

Supervisor Aid

Description :

What could your supervisor do to aid you in more effectively performing your job?

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile

02/04/2025 3:04PM

Additional Information

Description :

Provide any additional information about yourself and your personal desires, goals, or job environment that may be helpful in using your talents in your own and the University's best interest.

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Created By : Profile

02/04/2025 3:04PM

Employee Questionnaire Summary

Manager Comments:

Employee Comments: Employee has not completed their self-evaluation

Professional Development

Learning/Course Data

Professional Development Summary

Manager Comments:

Les will need to work with the state to assist in many areas and he will need to communicate areas where he may not have the help or knowledge so the training will happen for him and his group. In his area, professional development is a constant and must be looked at to understand the system.

His area is involved across campus and reporting the proper way is difficult due to some reports being very difficult to understand. He would need to figure out how to provide simple but effective reports across campus to make communication stronger.

Employee Comments: Employee has not completed their self-evaluation

Overall Summary

Manager Rating: Expected Performance

Manager Comments:

Area of improvement have been listed in prior categories.

Employee Comments: Employee has not completed their self-evaluation

Employee Comments

Employee Comments:

I am disappointed in this evaluation. Despite being shorthanded for over half the year, I was able to initiate over \$36 million in projects on campus, improve campus safety, and address other critical maintenance needs.

During this same time, and we took steps to improve the food options that students had on campus by adding food distribution machines. In addition to this, I was instrumental in increasing the dollars available to DSU for the Challenge grant by about \$1 million and got an increase in the tier funding that DSU receives from the State legislature for use in deferred maintenance and capital projects.

In the comments related to canceling or missing meetings, I believe this to be

a significant over statement. In looking back at my calendar, my emails, and Franklin Planner, I could only find 1 time that I completely spaced off a meeting with the evaluator. The evaluator re-scheduled or cancelled just as many meetings as I had, given the time demands on both of us during this time, but I thought that we always found time to visit and keep current on what was going on. It appears that this evaluation was completed towards the end of March. When looking at my calendar, there was not a single meeting scheduled between the evaluator and me after March 12, 2025, that was not designed to review legislative matters and the Ag Building and Rodeo Arena project.

I find it interesting that during the same week that this evaluation was completed, there were other events that people used to try and reflect negatively on me as well.

As noted earlier, I am deeply disappointed in this evaluation. By no means am I inferring that I am perfect and do not have areas that I need to continue to improve on. I thought that the evaluator was much more of a standup guy that would expect people to perform but also be fair. I guess in looking at this evaluation I was wrong!

Manager Comments

Manager Comments:

eSignature Section

Leslie Wietstock

08/27/2025 8:28:34AM

Employee Signature

Date

Ty Orton

08/26/2025 3:51:09PM

Manager Signature

Date

Attachments

No Attachments have been added to this document

Audit History

Created By :	Krissy Kilwein	02/04/2025 3:04:28PM
Transferred From :	Scott Molander	06/18/2025 9:36:26AM
Transferred To :	Ty Orton	06/18/2025 9:36:26AM
Transferred By :	Krissy Kilwein	06/18/2025 9:36:26AM
Manager Signed By :	Ty Orton	08/26/2025 3:51:09PM
Completed By :	System	08/27/2025 8:28:34AM
Acknowledged By :	Leslie Wietstock	08/27/2025 8:28:34AM
Last Modified By :	System	08/27/2025 8:28:34AM

Exhibit 11

From: Easton, Stephen <steve.easton@dickinsonstate.edu>
Sent: Friday, September 22, 2023 1:31 PM MDT
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Dong, Huijian <huijian.dong@dickinsonstate.edu>
CC: Kilwein, Krissy <krissy.kilwein@dickinsonstate.edu>; Wells, Melissa <melissa.wells@dickinsonstate.edu>
Subject: RE: Adjunct Faculty

I appreciate not having this discussion via email, but it appears to me that we do have to have this discussion.

I do understand that hiring from outside the twenty states is problematic. But I am not comfortable with a complete prohibition against doing so. There could be circumstances, hopefully isolated, where it is in the best interest of DSU's students to hire someone from outside the twenty states. Before we do so, if we ever do so, we need to consider the (often considerable cost) to DSU.

While the last thing any of us need is another meeting, I propose that Melissa find a time for the COO, HR Director, Vice President, Provost, and me meet to discuss this.

Steve

Stephen D. Easton, J.D.

President

steve.easton@dickinsonstate.edu



291 Campus Drive, Dickinson ND 58601

p: 701.483.2326

f: 701.483.3712



From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Friday, September 22, 2023 11:50 AM
To: Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Dong, Huijian <huijian.dong@dickinsonstate.edu>
Cc: Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Adjunct Faculty

Holly – As I do not want to have a discussion on this via email, the only thing that I will say on this is that Human Resources tries hard to accommodate departments when they come to them for assistance. So while they may give the indication that there is no problem, I am saying there is a problem, having done this when I was at the University of Mary.

At this point, I am just making a simple request that we not hire any adjunct faculty outside of the 20 states that we are currently set up in.

lw

From: Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>
Sent: Friday, September 22, 2023 9:17 AM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Dong, Huijian <huijian.dong@dickinsonstate.edu>
Cc: Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: Re: Adjunct Faculty

Les,

Huijian and I have already adopted the policy of checking with HR and seeking their advice on out of state adjunct hires, so this is not a problem.

Holly

Get [Outlook for Android](#)

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Friday, September 22, 2023 9:14:05 AM
To: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>
Cc: Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: Adjunct Faculty

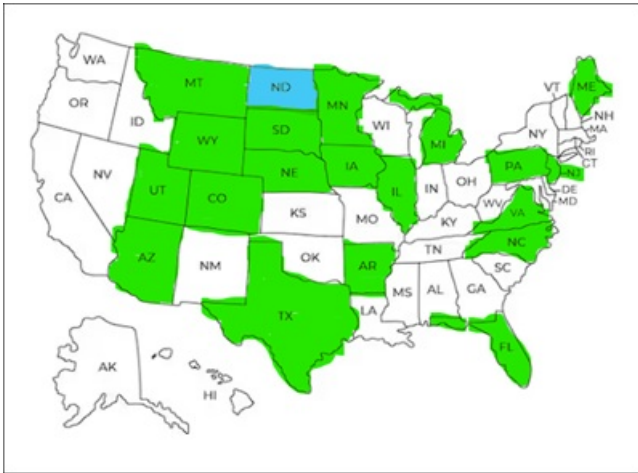
As we have been bringing adjunct faculty on board, we are seeing that a number of them are coming from outside the State of North Dakota. I am sending you this note to ask a favor of you.

Whenever we bring a person onboard from another state, we must comply with that state's wage and salary guidelines, etc. which in turn creates a lot of additional tracking and reporting on the part of our Human Resources Department. We have found that some states are not too bad to work with but others are terrible to work with. Items that need to be accounted for in many cases are the following:

- Unemployment insurance

- Local taxes
- State Withholdings
- FMLA
- Paid Sick Leave
- Other – we seem to find out about new regulations with each state we look at and each time we file or legislation changes.

At this point, DSU is set up in the following states:



1. AR
2. AZ
3. CO
4. FL
5. IA
6. IL
7. ME
8. MI
9. MN
10. MT
11. NC
12. NE
13. NJ
14. PA
15. SD
16. TX
17. UT
18. VA
19. WY

What my ask is that we do not hire any adjunct faculty that do not reside in any of the states listed above. If one does need to be hired from outside this area, that hire must be discussed and approved prior to making any offers.

My goal is not intended to try and say who you can and who you cannot hire, but rather to make you aware of the impact that hiring adjunct faculty from out of state does have it's cascading impact to other areas of the campus. To this point we have been able to manage this, but many campuses are contracting out with a 3rd party to handle these situations for them. With our HR Assistant looking to retire in a year or so, we will be losing the knowledge and experience of working with these arrangements, which in turn could create problems for us when it comes time to replace that individual.

Thanks for your consideration and understanding of this request.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— DICKINSON STATE UNIVERSITY —

📞 p (701) 502-4067 | c (701) 793-2038

✉️ leslie.wietstock@dickinsonstate.edu

📍 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

Exhibit 12

From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Thursday, November 30, 2023 2:16 PM MST
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
CC: Krebsbach, David <david.krebsbach@ndus.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Les,
Thank you for the update. We look forward to seeing the results of your new process.

Robin

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Thursday, November 30, 2023 2:08 PM
To: Putnam, Robin <robin.putnam@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>
Cc: Krebsbach, David <david.krebsbach@ndus.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Robin – DSU did as requested and engaged Laura Nelson to assist in the bank reconciliation process. While we very much appreciate the work that Laura has done for us, I have to be honest and tell you that I do not see how the process that is currently in place can lead you to see that anything is reconciled. There obviously has been some confusion regarding this process prior to either Imee or me coming on campus, which was demonstrated by the fact that even though the bank reconciliations had not been completed since 2021, there were no audit findings related to that during that time, and I do not see any emails in either of my or Imee's predecessors, which would have indicated a problem.

To resolve this, I am working with Imee to use a different format for reconciling the cash accounts. I already had a meeting scheduled with Imee on this for this afternoon and we will also discuss your comments below.

I am confident that you will be able to see the results of the changes we are making when we submit the next quarterly reconciliation worksheet.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— **DICKINSON STATE UNIVERSITY** —

☎ p (701) 502-4067 | ☎ (701) 793-2038

✉ leslie.wietstock@dickinsonstate.edu

📍 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Thursday, November 30, 2023 12:52 PM
To: Songer, Imee <imee.songer@dickinsonstate.edu>; Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Krebsbach, David <david.krebsbach@ndus.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Quarterly Bank Reconciliation Request

Les, Imee,
Thank you for uploading your July – September bank reconciliations. I reviewed the July reconciliation with Imee on Tuesday afternoon to better understand it. After reviewing them, the reconciliations are not adequate as there are unidentified differences of:

- \$12,505.24 in July,
- August: \$98,703.19, per the August spreadsheet or \$105,111.83, per the September spreadsheet,
- and a \$110,217.39 difference in September.

In addition to the unidentified differences listed above, there are still several items listed in the spreadsheet below the reconciliation that were identified but have not been posted to the general ledger. Imee stated that several of these items were posted in October, but not all of them. Since the unidentified differences listed above are after the identified adjustments have been considered, they will require additional research to resolve.

Please provide an estimated timeframe for:

- posting the remaining identified items to your general ledger,
- resolving the unidentified differences and reconciling cash with no unidentified differences.

Thank you.

Robin

From: Songer, Imee <imee.songer@dickinsonstate.edu>

Sent: Tuesday, November 28, 2023 12:09 PM

To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Krebsbach, David <david.krebsbach@ndus.edu>

Cc: Putnam, Robin <robin.putnam@ndus.edu>

Subject: RE: Quarterly Bank Reconciliation Request

It's now uploaded in the ShareFile.

Thank you,

Imee

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Sent: Tuesday, November 28, 2023 10:47 AM

To: Krebsbach, David <david.krebsbach@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Putnam, Robin <robin.putnam@ndus.edu>

Subject: RE: Quarterly Bank Reconciliation Request

My apologies, as I thought that I had saw that Imee had done that already, but I was incorrect in this. We will get the files uploaded today.

lw

From: Krebsbach, David <david.krebsbach@ndus.edu>

Sent: Tuesday, November 28, 2023 10:32 AM

To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Putnam, Robin <robin.putnam@ndus.edu>

Subject: FW: Quarterly Bank Reconciliation Request

Hi Leslie and Imee,

I'm requesting that you follow through with the upload of the bank reconciliation you indicated would be provided the week of November 15th, as highlighted below.

Imee can you please complete this update this afternoon?

Thank you,

David.

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Sent: Wednesday, November 15, 2023 10:13 AM

To: Putnam, Robin <robin.putnam@ndus.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Krebsbach, David <david.krebsbach@ndus.edu>

Subject: RE: Quarterly Bank Reconciliation Request

We received the request. I am a bit behind in my emails so did not see this email right away. I am currently working with Imee on the bank reconciliation process as there are still some steps that I am not following, as this process seems to be far too convoluted and involves too many reports, steps and accounts than what I think that a normal back rec should include. Do you know if the process that is in place at DSU is the same process used at other campuses?

We will load the information for you this week, but I would prefer to have a good understanding of what the current issues are before we do that so that we are in a better position to answer any questions that you may have. If, though, you want it loaded now, we can certainly do that.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



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— DICKINSON STATE UNIVERSITY —

📞 p (701) 502-4067 | c (701) 793-2038

✉️ leslie.wietstock@dickinsonstate.edu

📍 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

From: Putnam, Robin <robin.putnam@ndus.edu>

Sent: Monday, November 13, 2023 1:25 PM

To: Songer, Imee <imee.songer@dickinsonstate.edu>; Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Cc: Krebsbach, David <david.krebsbach@ndus.edu>

Subject: Quarterly Bank Reconciliation Request

Good afternoon,

To ensure the financial wellbeing of our institutions, timeliness of the year-end close and for NDUSO to provide timely assistance, I'm requesting your institution provide a copy of the bank reconciliation(s) on a quarterly basis to the "Controller Collaboration Teams Site". I have created a folder named "**Bank Reconciliations – FY24**" in the Controller Collaboration Teams site for you to upload your reconciliations. Please submit your quarter-end bank reconciliations to me on a quarterly basis by the end of the month following the quarter. For example, December 31st bank reconciliations will be due by January 31, 2024, etc.

Please upload your September 30th, 2023, bank reconciliation upon receipt of this email.

This is a directive from David Krebsbach, Vice Chancellor for Administrative Affairs/CFO. Please contact David Krebsbach at 701-328-4116 or me if you have any questions.

Thank you.

Robin

Robin Putnam, CPA

Director of Financial Reporting

**NORTH DAKOTA
University System**

State Capitol Building

Judicial Wing 1st Floor, Room 103

600 E. Boulevard Avenue, Dept. 215

Bismarck, ND 58505-0605

701.226.1347

ndus.edu

Exhibit 13

From: Wietstock, Leslie
Sent: Thursday, May 02, 2024 4:12 PM MDT
To: Nelson, Laura <laura.m.nelson@und.edu>
Subject: FW: Follow up to Reversals from 30200/2060 Per November Budget Transaction Detail Report

Can you take care of this.

Thx

From: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>
Sent: Thursday, May 2, 2024 2:23 PM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Fleig, Ratna <ratna.fleig@dickinsonstate.edu>
Subject: RE: Follow up to Reversals from 30200/2060 Per November Budget Transaction Detail Report

Les:

Just another follow up per our conversation this morning...other reversals that were charged against 30200/2060 inadvertently by Dr. Wohletz and others from the School of Education.

New coding is listed below in the chain of emails.

When can we expect these reversals?

Thank you.

Stacy

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Thursday, April 11, 2024 4:48 PM
To: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>
Subject: RE: Follow up to Reversals from 30200/2060 Per November Budget Transaction Detail Report

The goal is to have these entries entered and posted by the end of April.

lw

From: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>
Sent: Wednesday, April 10, 2024 4:51 PM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Shutes, Sophia <sophia.shutes@dickinsonstate.edu>
Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Steckler, Sandra <sandra.steckler@dickinsonstate.edu>; Aus, Joan <joan.aus@dickinsonstate.edu>; Fleig, Ratna <ratna.fleig@dickinsonstate.edu>
Subject: RE: Follow up to Reversals from 30200/2060 Per November Budget Transaction Detail Report

Les & Sophia:

Just following up on this email thread too...When can we expect these reversals to happen? Thank you. ~ Stacy

Please reverse the following items from 30200/2060 to the respective academic units as follows per review of the attached Budget Transaction Detail Report.

Under Travel – 521000

All Hoffmann, Darla needs to be charged against School of Education travel budget of \$7,000. There are two items, \$82 and \$143.50. SOE = 30200/**2210**

All Patrie, Marcia, same as above (SOE) 30200/**2210**, 4 items

Wohletz, Jeremy, needs to be charged against Department of Arts & Letters \$1,500 travel line 30200**2110**. This \$78.97 was not for approved professional development travel, rather his day-to-day travel.

10/16/2023	EX	EXCHGET	000011953	2	Johnson, Paul James/Round trip Dickinson to Blom	0.00	0.00	0.00	0.00	81.18	
10/16/2023	EX	EXCHGET	000011953	2	Johnson, Paul James/Round trip Dickinson to Blom	0.00	0.00	0.00	0.00	23.00	
10/16/2023	EX	EXCHGET	000012417	2	Hoffmann, Darla/Dan/Teacher and instructor monit	0.00	0.00	0.00	0.00	82.00	X
10/16/2023	EX	EXCHGET	000012417	2	Hoffmann, Darla/Dan/Student teacher monitoring	0.00	0.00	0.00	0.00	143.50	X
11/07/2023	EX	EXCHGET	000012439	2	Wohletz, Jeremy/J/Divided from SOU to Blomack an	0.00	0.00	0.00	0.00	78.97	X
11/27/2023	EX	EXCHGET	000012482	2	Patrie, Marcia/J/Net with SOE and cooperating te	0.00	0.00	0.00	0.00	34.20	X
11/27/2023	EX	EXCHGET	000012482	2	Patrie, Marcia/J/Travel to Center for Student tea	0.00	0.00	0.00	0.00	36.90	X
11/27/2023	EX	EXCHGET	000012482	2	Patrie, Marcia/J/Travel to Center for student tea	0.00	0.00	0.00	0.00	36.90	X
11/27/2023	EX	EXCHGET	000012482	2	Patrie, Marcia/J/Travel to observe and meet with	0.00	0.00	0.00	0.00	36.90	X

Under Food & Clothing – 533000

Wohletz, Jeremy needs to be charged against Department of Arts & Letters \$1,000 Food & Clothing budget line 30200**2110**.(for Northern Plains Music Festival) \$15.28

Account	Fund	Period	Amount	Debit	Credit	Budget	Planned	Encumbered	Encumbered	Expended
30200	2060	2024								
Food + Clothing										
Post Date	Transaction	Document ID	Line	Reference	Amount	Amount	Amount	Amount	Amount	Amount
10/17/2023	OL 80 JRM	000293762	32	03/01/2023/Food and Clothing	1,000.00	0.00	0.00	0.00	0.00	0.00
10/17/2023	EX 245000	000121795	1	Wietstock, Leslie Bottled water and coffee for 40	15.28	15.28	0.00	0.00	0.00	15.28
Number of Transactions 2						Totals	1,000.00	0.00	0.00	15.28

Please let me know when these reversals have taken place or if you have further questions.

Thank you.

Stacy



STACY WILKINSON
Chief of Staff

OFFICE OF VICE PRESIDENT
DICKINSON STATE UNIVERSITY

 p (701) 502-4028
 stacy.wilkinson@dickinsonstate.edu
 291 Campus Drive, Dickinson, ND 58601

dickinsonstate.edu

From: Wilkinson, Stacy
Sent: Friday, February 2, 2024 1:36 PM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Reversals from 30200/2060 Per November Budget Transaction Detail Report

Les:

Just for further clarification...both departments have small budget lines for travel and/or food/clothing for functionality within their departments. Both departments are aware of the miscoded items and are also waiting to receive the corrections. The charges at hand were not part of faculty development requests, nor were approved through the VP or Provost offices. Approval was from within each department since it was their departmental expense(s).

Thank you.



STACY WILKINSON
Academic Affairs Coordinator

ACADEMIC AFFAIRS
DICKINSON STATE UNIVERSITY

 p (701) 502-4028
 stacy.wilkinson@dickinsonstate.edu
 291 Campus Drive, Dickinson, ND 58601

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From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Friday, February 2, 2024 12:59 PM
To: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>
Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>
Subject: RE: Reversals from 30200/2060 Per November Budget Transaction Detail Report

Just to let you know that I will take another look at your request. Please note that there are several things that are going on right now, so it may be a bit before it gets updated.

PS – It does not help your cause to include President Easton in on the email chain when he has not been a part of any previous emails. In addition, I have not been on the previous emails related to this either. The only reason that I even got involved with this was in checking Imee's emails and saw this one out there.

lw

From: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>
Sent: Friday, February 2, 2024 9:11 AM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Evenson, Andreea <andreea.evenson@dickinsonstate.edu>; Steckler, Sandra <sandra.steckler@dickinsonstate.edu>; Aus, Joan <joan.aus@dickinsonstate.edu>; Easton, Stephen <steve.easton@dickinsonstate.edu>

Subject: RE: Reversals from 30200/2060 Per November Budget Transaction Detail Report

Les and Imee:

The reversal requests from November do not belong to Academic Affairs (VP or Provost) Office.

They need to be reversed from 2060 and charged against the individual departments as was noted in my emails.

School of Education (2210) accidently charged against 30200/2060 and so did Department of Arts & Letters (2110).

Please reverse these transactions at your earliest convenience.

Thank you.

Stacy



From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>

Sent: Thursday, February 1, 2024 5:59 PM

To: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>; Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Evenson, Andreea <andreea.evenson@dickinsonstate.edu>; Steckler, Sandra <sandra.steckler@dickinsonstate.edu>

Subject: RE: Reversals from 30200/2060 Per November Budget Transaction Detail Report

Please note that we are not separating out the Provost and VP expenses until the new dept codes go into effect on July 1, 2024.

lw

From: Wilkinson, Stacy <stacy.wilkinson@dickinsonstate.edu>

Sent: Wednesday, January 31, 2024 3:18 PM

To: Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Evenson, Andreea <andreea.evenson@dickinsonstate.edu>; Steckler, Sandra <sandra.steckler@dickinsonstate.edu>

Subject: RE: Reversals from 30200/2060 Per November Budget Transaction Detail Report

Importance: High

Imee:

I just reviewed the BTD report for 30200/2060 through January 30 and noticed that the reversals that I reported from November have not taken place – highlighted below and attached.

Please let me know when you have accomplished these reversal transactions and I will re-run the 30200/2060 BTD report.

Thank you.



From: Wilkinson, Stacy

Sent: Tuesday, December 12, 2023 2:12 PM

To: Songer, Imee <imee.songer@dickinsonstate.edu>

Cc: Dong, Huijian <huijian.dong@dickinsonstate.edu>; Gruhlke, Holly <holly.gruhlke@dickinsonstate.edu>; Evenson, Andreea <andreea.evenson@dickinsonstate.edu>; Steckler, Sandra <sandra.steckler@dickinsonstate.edu>

Subject: Reversals from 30200/2060 Per November Budget Transaction Detail Report

Imee:

Please reverse the following items from 30200/2060 to the respective academic units as follows per review of the attached Budget Transaction Detail Report.

Under Travel – 521000

All Hoffmann, Darla needs to be charged against School of Education travel budget of \$7,000. There are two items, \$82 and \$143.50. SOE = 30200/**2210**

All Patrie, Marcia, same as above (SOE) 30200/**2210**, 4 items

Wohletz, Jeremy, needs to be charged against Department of Arts & Letters \$1,500 travel line 30200/**2110**. This \$78.97 was not for approved professional development travel, rather his day-to-day travel.

10/16/2023	EX	EXSHEET	0000121353	3	Johanson, Paul James/Round trip Dickinson to Bism	0.00	0.00	0.00	0.00	81.18	✓
10/16/2023	EX	EXSHEET	0000121353	4	Johanson, Paul James/	0.00	0.00	0.00	0.00	23.00	✓
10/30/2023	EX	EXSHEET	0000122417	1	Hoffmann, Darla Dian/Teacher and instructor monit	0.00	0.00	0.00	0.00	82.00	X
10/30/2023	EX	EXSHEET	0000122417	2	Hoffmann, Darla Dian/Student teacher monitoring	0.00	0.00	0.00	0.00	143.50	X
11/07/2023	EX	EXSHEET	0000122437	1	Wohletz, Jeremy G/Driving from USU to Bismarck an	0.00	0.00	0.00	0.00	78.97	X
11/27/2023	EX	EXSHEET	0000123832	4	Patrie, Marcia J/Met with Supt and cooperating te	0.00	0.00	0.00	0.00	34.20	X
11/27/2023	EX	EXSHEET	0000123832	3	Patrie, Marcia J/Travel to Center for Student tea	0.00	0.00	0.00	0.00	36.90	X
11/27/2023	EX	EXSHEET	0000123832	2	Patrie, Marcia J/Travel to Center for student tea	0.00	0.00	0.00	0.00	36.90	X
11/27/2023	EX	EXSHEET	0000123832	1	Patrie, Marcia J/Travel to observe and meet with	0.00	0.00	0.00	0.00	36.90	X

Under Food & Clothing – 533000

Wohletz, Jeremy needs to be charged against Department of Arts & Letters \$1,000 Food & Clothing budget line 30200/**2110**. (for Northern Plains Music Festival) \$15.28

Currency	Fund	Budget Period	Account	Dept	Food + Clothing					
USD	30200	2024	533000	2940						
Post Date	Transaction	Document ID	Line	Reference	Amount	Planned	Pre Encumbered	Encumbered	Expended	
08/17/2023	GL RD JRNL	0001933762	72	07/01/2023//Food and Clothing	1,000.00	0.00	0.00	0.00	0.00	
11/17/2023	EX EXSHEET	0000123755	1	Wohletz, Jeremy G/Bottled water and coffee for NP	0.00	0.00	0.00	0.00	15.28	X
Number of Transactions 2					Totals	1,000.00	0.00	0.00	0.00	15.28

Please let me know when these reversals have taken place or if you have further questions.

Thank you.

Stacy



STACY WILKINSON
Academic Affairs Coordinator

ACADEMIC AFFAIRS
DICKINSON STATE UNIVERSITY

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stacy.wilkinson@dickinsonstate.edu
291 Campus Drive, Dickinson, ND 58601
dickinsonstate.edu

Exhibit 14

From: Wietstock, Leslie
Sent: Tuesday, March 26, 2024 4:15 PM MDT
To: Hoffmann, Robyn L. <rhoffman@nd.gov>
CC: Putnam, Robin <robin.putnam@ndus.edu>
Subject: RE: Audit Report

ty

From: Hoffmann, Robyn L. <rhoffman@nd.gov>
Sent: Tuesday, March 26, 2024 2:02 PM
To: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Cc: Putnam, Robin <robin.putnam@ndus.edu>
Subject: RE: Audit Report

Les,

We provided information regarding #1 to DSU in an email from Cory Wigdahl on 9/12/23 and again on 11/28/23 and also an email from Grant Hermanson 11/8/23 and again on 11/28/23. The \$122.7 million were all the entries entered during the year by the Controller that were not approved via workflow. I have uploaded a spreadsheet to DSU's folder on the SAO SharePoint site that shows this total.

Thanks,
Robyn

From: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Sent: Friday, March 22, 2024 10:02 AM
To: Hoffmann, Robyn L. <rhoffman@nd.gov>
Cc: Putnam, Robin L. <robin.putnam@ndus.edu>
Subject: Audit Report

***** **CAUTION:** This email originated from an outside source. Do not click links or open attachments unless you know they are safe. *****

Robyn – I listened to the report that Lindsey Slappy presented yesterday to the LAFRC and I have a few questions/comments on it.

1. I do not understand how the audit could show a total of \$122.7 million in unapproved journal entries, when our entire budget is nowhere near that. As noted, 32 entries were tested and 21 were found to be not approved. That is an average of \$5.84 million per journal entry. Can you please provide me with the backup to that particular finding.
2. In her presentation, Lindsey noted that there were some entries that were posted in 2022. To my recollection there was 1 entry that had been posted into the FY22 period.

I feel that the way that the information was presented put DSU in the worst possible light in front of a group that the University can ill afford to think that the University is running amuck with its financial operations. This whole audit process has been an education for me. In the past, I have never feared or had any trepidation about being audited, as I know that no organization is perfect and items are likely to be found, but with that said, I have never had an audit report presented to a board or governing body like the one presented by Lindsey. With that said, I will not look at audits by the ND State Auditor's Office and their subsequent report(s) in that same light going forward.

lw

LESLIE WIETSTOCK, MSA
Chief Operating Officer



FINANCE AND ADMINISTRATION

— **DICKINSON STATE UNIVERSITY** —

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✉️ leslie.wietstock@dickinsonstate.edu

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dickinsonstate.edu

Exhibit 15

From: Putnam, Robin <robin.putnam@ndus.edu>
Sent: Tuesday, September 20, 2022 2:54 PM MDT
To: Krebsbach, David <david.krebsbach@ndus.edu>; Miller, John <john.s.miller@dickinsonstate.edu>
CC: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>
Subject: RE: New COO at DSU

Hi John,
CTS also has training documentation on the NDUS Controllers and Financial Users Teams site. I gave Les access to the site a few minutes ago.

< All teams



NDUS Controllers and Financials ...

General

Accounts Payable

Controllers Group

GASB 87 - Leases - Implementation Team

Supplier Management

12 hidden channels

General

Posts

Files

Training Documentati...

FIN Support Ticket

Training Documentation

New Upload Copy link Open in SharePoint

Type	Name
Folder	Payments
Folder	Workcenters
Folder	Banking
Folder	Commitment Control
Folder	General Ledger
Folder	Manage and Monitor Receivables
Folder	Grants and Contracts
Folder	Purchasing
Folder	Purchasing Cards
Folder	Vouchers
Folder	Adjusting Vouchers
Folder	Voucher Upload
Folder	Journal Import Files Fall 2021
Folder	NDHUEG
File	ExcelUploadforVoucher_EDITED_PT85711_PUM32.xlsm

Robin

From: Krebsbach, David <david.krebsbach@ndus.edu>
Sent: Tuesday, September 20, 2022 2:18 PM
To: Miller, John <john.s.miller@dickinsonstate.edu>
Cc: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Putnam, Robin <robin.putnam@ndus.edu>
Subject: RE: New COO at DSU

Hi John,
Below are the staff at DSU that can get Les Wietstock set up with access to peoplesoft. If he is taking on the same responsibilities as another staff member who left, they can usually just provide the same peoplesoft accesses.

▼ Institution : DSU (5)

DSU	Campus Solutions	Meyer, Kathy	Primary	   
DSU	Financials	Dressler, Kim	Alternate	
DSU	Financials	Kilwein, Krissy	Primary	
DSU	HCM	Kilwein, Krissy	Primary	
DSU	HCM	Klein, Connie	Alternate	

As far as a meeting goes for next week the following times look best for me now:

Tuesday 8:30-12 noon; Wednesday 2 pm – 4 pm;

Or I plan on being at DSU for the SBHE meeting on the evening of the 28th and till early afternoon on the 29th, that might work the best.

As you probably know, we have no official training program to offer and might suggest working with another campus and their VP of Finance and Administration on the campus related specifics.

Let me know what you think.

Thanks.

David

David Krebsbach

Vice Chancellor for Administrative Affairs / Chief Financial Officer

NORTH DAKOTA

University System

State Capitol

E Boulevard Ave, Dept 215

Bismarck, ND 58505-0230

701-328-4116(phone)

David.krebsbach@ndus.edu

NDUS.edu

From: Miller, John <john.s.miller@dickinsonstate.edu>

Sent: Monday, September 19, 2022 2:43 PM

To: Krebsbach, David <david.krebsbach@ndus.edu>

Cc: Wietstock, Leslie <leslie.wietstock@dickinsonstate.edu>; Putnam, Robin <robin.putnam@ndus.edu>

Subject: New COO at DSU

David:

Good news for us all. Les Wietstock started today as our new Chief Operations Officer. I would like to start some transition conversations with you (and/or Robin), as well as getting a sense of a training timeline for Les we can establish to get him working in the PeopleSoft suite. Could you give me a couple of date/time options in the next week so we can schedule an introductory Teams meeting?

Thank you for the assistance.

Respectfully,

John Miller

John S Miller, Ed.D.

Interim Vice President/Provost

701-483-2132 | john.s.miller@dickinsonstate.edu

Microsoft Teams Number 701-502-2049

May Hall Room 119

291 Campus Drive | Dickinson, ND 58601



"When mores are sufficient, laws are unnecessary." (Emile Durkheim)