

Fifty-eighth
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Solberg

1 A BILL for an Act to amend and reenact section 54-10-26 of the North Dakota Century Code,
2 relating to exempting draft audit reports prepared by the state auditor from open records
3 requirements.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 54-10-26 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **54-10-26. State auditor's working papers and draft audit reports - Confidential**
8 **Exempt from open records requirements.** Working papers and draft audit reports of the
9 state auditor are not public records and are exempt from section 44-04-18. Working papers
10 include records kept by the auditor of the procedures applied, the tests performed, the
11 information obtained, and the pertinent conclusions reached in the engagement. Working
12 papers and draft audit reports may be, at the discretion of the state auditor and unless
13 otherwise prohibited by law, made available for inspection. A draft audit report released to the
14 governing body of the audited entity is exempt from section 44-04-18 until the final audit report
15 is issued. The issued audit report is public information. The working papers of an issued audit
16 report are public. At the discretion of the state auditor, all or a portion of the working papers of
17 an issued audit report may be declared confidential. Such a declaration of confidentiality must
18 state the reason for the confidentiality and the date, as can best be reasonably determined at
19 the time, when it will be made public.