

**FIRST ENGROSSMENT  
with Senate Amendments**

Fifty-eighth  
Legislative Assembly  
of North Dakota

**ENGROSSED HOUSE BILL NO. 1051**

Introduced by

Legislative Council

(Legislative Audit and Fiscal Review Committee)

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

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

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

6 **54-10-26. State auditor's working papers –~~Confidential~~.** Working papers of the  
7 state auditor are not public records and are exempt from section 44-04-18. Working papers  
8 include records kept by the auditor of the procedures applied, the tests performed, the  
9 information obtained, draft audit reports, and the pertinent conclusions reached in the  
10 engagement. Working papers may be, at the discretion of the state auditor and unless  
11 otherwise prohibited by law, made available for inspection. A draft audit report released to the  
12 governing body or management of the audited entity is exempt until the final audit report is  
13 issued or work ceases on the audit. The issued audit report is public information. The working  
14 papers of an issued audit report are public. At the discretion of the state auditor, all or a portion  
15 of the working papers of an issued audit report may be declared confidential. ~~Such a~~ The  
16 declaration of confidentiality must state the reason for the confidentiality and the date, as can  
17 best be reasonably determined at the time, when ~~the working papers~~ will be made public.