

Sixty-first  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO.**

Introduced by

Representative Keiser

1 A BILL for an Act to amend and reenact section 54-10-26 of the North Dakota Century Code,  
2 relating to the working papers of 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.** Working papers of the state auditor are  
7 not public records and are exempt from section 44-04-18. Working papers include records kept  
8 by the auditor of the procedures applied, the tests performed, the information obtained, draft  
9 audit reports, and the pertinent conclusions reached in the engagement. Working papers may  
10 be, at the discretion of the state auditor and unless otherwise prohibited by law, made available  
11 for inspection. A draft audit report released to the governing body or management of the  
12 audited entity is confidential until the final audit report is issued or work ceases on the audit.  
13 The issued audit report is public information. ~~The Unless otherwise provided by law, the~~  
14 ~~working papers of an issued audit report are public. At the discretion of the state auditor, all or~~  
15 ~~a portion of the working papers of an issued audit report may be declared confidential. The~~  
16 ~~declaration of confidentiality must~~ If a portion of the working papers of an issued audit report  
17 are considered confidential under another provision of law, the state auditor shall state the  
18 reason and the statutory authority for the confidentiality and the date, as can best be  
19 reasonably determined at the time, when the working papers will be made public.