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## LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, December 3, 2024  
Pioneer Room, State Capitol  
Bismarck, North Dakota

12:30 p.m. Call to order  
Roll call  
Consideration of the minutes of the June 20, 2024, meeting

### PRESENTATION OF REPORTS

12:35 p.m. Distribution by Legislative Council staff of a memorandum entitled Summary of Major Items in Audit Reports for the December 3, 2024, Meeting

12:40 p.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:

- Housing Finance Agency (June 30, 2023 and 2024)
- Housing Finance Agency (June 30, 2022 and 2023)
- Housing incentive fund (June 30, 2023 and 2024)
- Housing incentive fund (June 30, 2022 and 2023)
- North Dakota Building Authority (June 30, 2023 and 2024)

1:00 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- Workforce Safety and Insurance (June 30, 2023 and 2024)
- Bank of North Dakota (December 31, 2022 and 2023)
- North Dakota State Fair Association (September 30, 2022 and 2023)

1:20 p.m. Presentation by a representative of the Bank of North Dakota of the College SAVE audit report (December 31, 2022 and 2023)

1:30 p.m. Presentation by a representative of Haga Kommer, Certified Public Accountants, of the North Dakota Stockmen's Association audit report (December 31, 2022 and 2023)

1:40 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- Valley City State University (June 30, 2022 and 2023)
- North Dakota State University (June 30, 2022 and 2023)
- Lake Region College (June 30, 2022 and 2023)
- Williston State College (June 30, 2022 and 2023)

2:00 p.m. Break

3:00 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- Office of the State Tax Commissioner (June 30, 2022 and 2023)
- North Dakota Insurance Department (June 30, 2022 and 2023)
- Department of Water Resources (June 30, 2022 and 2023)
- Office of the State Treasurer (June 30, 2022 and 2023)
- Department of Labor and Human Rights (June 30, 2022 and 2023)
- Office of Management and Budget (June 30, 2022 and 2023)
- Department of Commerce (June 30, 2022 and 2023)
- Judicial Branch (June 30, 2022 and 2023)
- Department of Corrections and Rehabilitation (June 30, 2022 and 2023)
- Parks and Recreation Department (June 30, 2022 and 2023)
- Public Service Commission (June 30, 2022 and 2023)
- North Dakota Department of Health and Human Services (June 30, 2022 and 2023)
- North Dakota Department of Transportation (June 30, 2022 and 2023)
- Department of Career and Technical Education (June 30, 2022 and 2023)
- North Dakota Beef Commission (June 30, 2023 and 2024)
- North Dakota Potato Council (June 30, 2023 and 2024)

- 4:10 p.m. Distribution by the Legislative Council staff of a letter from the Department of Financial Institutions pursuant to North Dakota Century Code Section 6-09-29, that it has examined the Bank of North Dakota as of December 31, 2023, and had no findings
- 4:15 p.m. Distribution by the Legislative Council staff of Department of Human Services writeoff reports for fiscal years 2023 and 2024
- 4:20 p.m. Presentation by a representative of the Insurance Commissioner's office regarding the Market Conduct Examination of the North Dakota Insurance Reserve Fund (January 31, 2024)
- 5:20 p.m. Comments by interested persons
- 5:25 p.m. Committee discussion and staff directives
- 5:30 p.m. Adjourn

NOTE: In accordance with the committee's policy of allowing sufficient time to consider major audits and audit reports containing major recommendations, the following audits and reviews may be included on the agency for the next meeting if requested by the committee:

- North Dakota Dry Bean Council (June 30, 2023 and 2024)
- State Historical Society of North Dakota Foundation (June 30, 2022)
- State Historical Society of North Dakota Foundation (June 30, 2023)
- North Dakota Corn Utilization Council (June 30, 2023 and 2024)
- North Dakota Dairy Promotion Commission (June 30, 2023 and 2024)
- North Dakota Milk Marketing Board (June 30, 2023 and 2024)

**A livestream of the meeting will be available to the public at: <https://video.ndlegis.gov>.**

#### **Committee Members**

Representatives: Emily O'Brien (Chairman), Bert Anderson, Dick Anderson, Josh Boschee, Scott Louser, Mike Nathe, Dan Ruby, Austen Schauer, Scott Wagner

Senators: David A. Clemens, Jerry Klein, Judy Lee, Jeffery J. Magrum, Scott Meyer, ~~Shawn Veda~~

Staff Contacts: Grant Gader, Fiscal Analyst,  
Allen H. Knudson, Legislative Budget Analyst and Auditor