

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 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 **Exemption from open records requirements - Confidentiality.** Working papers and draft
9 audit reports of the state auditor are not public records and are exempt from section 44-04-18.
10 Working papers include records kept by the auditor of the procedures applied, the tests
11 performed, the information obtained, and the pertinent conclusions reached in the engagement.
12 Working 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 confidential and exempt from section 44-04-18 until the
15 final audit report is issued. The issued audit report is public information. The working papers of
16 an issued audit report are public. At the discretion of the state auditor, all or a portion of the
17 working papers of an issued audit report may be declared confidential. ~~Such a~~ The declaration
18 of confidentiality must state the reason for the confidentiality and the date, as can best be
19 reasonably determined at the time, when ~~it~~ the working papers will be made public.