

Fifty-ninth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2069

Introduced by

Government and Veterans Affairs Committee

(At the request of the State Auditor)

1 A BILL for an Act to amend and reenact sections 54-10-02 and 54-10-22.1 of the North Dakota  
2 Century Code, relating to the state auditor's access to records.

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

4 **SECTION 1. AMENDMENT.** Section 54-10-02 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **54-10-02. Auditor to have access to all state offices.** ~~The Except for active~~  
7 ~~investigatory work product of the attorney general as defined in section 44-04-19.1, the state~~  
8 ~~auditor shall have access to all state offices during business hours for the purpose of inspecting~~  
9 ~~such books, papers, and accounts, and records therein as may concern the state auditor's~~  
10 ~~duties. Except for active investigatory work product of the attorney general as defined in~~  
11 ~~section 44-04-19.1 and tax records as described in section 54-10-24, access includes~~  
12 ~~inspection of any books, papers, accounts, or records that the state auditor may deem relevant~~  
13 ~~to an ongoing audit of any other state agency or computer system audit.~~

14 **SECTION 2. AMENDMENT.** Section 54-10-22.1 of the North Dakota Century Code is  
15 amended and reenacted as follows:

16 **54-10-22.1. State auditor's access to information relating to operations of**  
17 **governmental entities subject to audit.** Notwithstanding any other specific sections of law,  
18 the state auditor and persons employed by the state auditor, when necessary in conducting an  
19 audit, shall have access to all information relating to operations of all governmental units  
20 subject to audit ~~except active investigatory work product of the attorney general as defined in~~  
21 ~~section 44-04-19.1. Except for active investigatory work product of the attorney general as~~  
22 ~~defined in section 44-04-19.1 and tax records as described in section 54-10-24, the state~~  
23 ~~auditor may inspect any state agency's books, papers, accounts, or records that may be~~  
24 ~~relevant to an ongoing audit of any other state agency or computer system audit.~~ The state

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- 1 auditor and persons employed by the state auditor examining any information, which is
- 2 confidential by law, shall guard the secrecy of such information except when otherwise directed
- 3 by judicial order or as is otherwise provided by law.