



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, August 14, 2025
Brynhild Haugland Room, State Capitol
Bismarck, North Dakota

- 10:00 a.m. Call to order
 Roll call
 Consideration of the [minutes of the January 9, 2025, meeting](#)
 Review of [Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management](#)
- 10:05 a.m. Comments by the Chairman regarding the duties and responsibilities of the committee
- BACKGROUND INFORMATION**
- 10:10 a.m. Presentation by the Legislative Council staff of a background memorandum relating to the committee's duties and responsibilities
- 10:15 a.m. Distribution by the Legislative Council staff of a memorandum entitled *Summary of Major Items in Audit Reports for the August 14, 2025, Meeting* and the State Auditor's office executive summaries
- 10:20 a.m. Presentation by a representative of the State Auditor's office regarding:
- An overview of the State Auditor's office audit processes, procedures, and reports
 - The effect of changes made by the 2025 Legislative Assembly regarding audit billings and small government reviews
 - Major changes to government auditing standards
- PRESENTATION OF AUDIT REPORTS**
- 11:10 a.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audit of the basic financial statements included in the *State of North Dakota Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024*
- 11:20 a.m. Presentation by a representative of the Office of Management and Budget of the *State of North Dakota Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024*
- 11:30 a.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audit of the general purpose financial statements included in the June 30, 2024, annual financial report for the North Dakota University System
- 11:40 a.m. Presentation by a representative of the University System office of the annual financial report for the University System for the fiscal year ended June 30, 2024
- 11:50 a.m. Presentation by a representative of Haga Kommer, Certified Public Accountants, of the North Dakota Stockmen's Association audit report (December 31, 2023 and 2024)
- 12:00 noon Recess
- 1:00 p.m. Presentation by a representative of UHY LLP, Certified Public Accountants, of the following audit reports:

- Retirement and Investment Office (June 30, 2023 and 2024)
- Public Employees Retirement System (June 30, 2023 and 2024)

1:15 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- Comprehensive Health Association of North Dakota (December 31, 2022 and 2023)
- Student loan trust fund (June 30, 2023 and 2024)
- Guaranteed student loan program (December 31, 2022 and 2023)
- North Dakota Development Fund (June 30, 2023 and 2024)
- Department of Trust Lands (June 30, 2023 and 2024)

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

- North Dakota single audit (June 30, 2023 and 2024)
- Veterans' Home (June 30, 2022 and 2023)
- Department of Veterans' Affairs (June 30, 2023 and 2024)
- Mayville State University (June 30, 2022 and 2023)
- Bismarck State College (June 30, 2023 and 2024)
- Information Technology Department (June 30, 2023 and 2024)
- Secretary of State (June 30, 2023 and 2024)
- Mill and Elevator Association (June 30, 2023 and 2024)
- Indian Affairs Commission (June 30, 2023 and 2024)
- North Dakota Lottery (June 30, 2023 and 2024)
- Adjutant General (June 30, 2023 and 2024)

OTHER AUDIT RELATED TOPICS

2:30 p.m. Presentation by a representative of the State Auditor's office, pursuant to North Dakota Century Code Section 54-10-01, regarding communications with clients, billings, audits performed, and audit schedule

2:45 p.m. Committee discussion regarding future audits

2:50 p.m. Comments by a representative of the Department of Health and Human Services regarding the department's status in addressing the findings in its audit report for the years ended June 30, 2022 and 2023

3:00 p.m. Presentation by a representative of the Ethics Commission regarding unreconciled financial data related to the Burlington Drive property lease and renovation project identified in a recent Ethics Commission investigation report

3:15 p.m. Comments by a representative of the Attorney General's office regarding the status of reconciliation of financial data related to the Burlington Drive property lease and renovation project and the current status of the lease and lease payments

3:30 p.m. Comments by interested persons

3:35 p.m. Committee discussion and staff directives

4:00 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 Wheat Commission (June 30, 2023 and 2024)
- North Dakota Barley Council (June 30, 2023 and 2024)
- North Dakota Dry Pea and Lentil Council (June 30, 2023 and 2024)
- North Dakota Ethanol Council (June 30, 2023 and 2024)
- North Dakota Oilseed Council (June 30, 2023 and 2024)
- State Seed Department (June 30, 2023 and 2024)
- North Dakota Soybean Council (June 30, 2024)
- State Historical Society (June 30, 2024)

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

Committee Members

Senators: Jeffery J. Magrum (Chairman), David A. Clemens, Richard Marcellais, Bob Paulson, Chuck Walen, Kent Weston

Representatives: Bert Anderson, Jared C. Hagert, Patrick R. Hatlestad, Roger A. Maki, Desiree Morton, Mike Motschenbacher, Mike Nathe, Emily O'Brien, Austen Schauer, Kelby Timmons, Scott Wagner

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