



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, December 9, 2025
Roughrider Room, State Capitol
Bismarck, North Dakota

- 10:00 a.m. Call to order
Roll call
Consideration of the [minutes of the August 14, 2025, meeting](#)
- PRESENTATION OF AUDIT REPORTS**
- 10:05 a.m. Distribution by the Legislative Council staff of a memorandum entitled [Summary of Major Items in Audit Reports for the December 9, 2025, Meeting](#) and the [State Auditor's office executive summaries](#)
- 10:10 a.m. Presentation by a representative of Brady, Martz & Associates P.C., Certified Public Accountants, of the following audit reports:
- [Job Service North Dakota](#) (June 30, 2024 and 2023)
 - [Public Finance Authority](#) (December 31, 2024 and 2023)
 - [North Dakota Building Authority](#) (June 30, 2025 and 2024)
- 10:25 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- [Department of Trust Lands](#) (June 30, 2025 and 2024)
 - [Comprehensive Health Association of North Dakota](#) (December 31, 2024 and 2023)
 - [Bank of North Dakota](#) (December 31, 2024 and 2023)
 - [Guaranteed Student Loan Program](#) (December 31, 2024 and 2023)
- 10:40 a.m. Presentation by a representative of the Bank of North Dakota of the College SAVE [audit report](#) (December 31, 2024 and 2023)
- 10:50 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- [Mill and Elevator Association](#) (June 30, 2025 and 2024)
 - [North Dakota Lottery](#) (June 30, 2025 and 2024)
 - [Attorney General](#) (June 30, 2024 and 2023)
 - [University System office](#) (June 30, 2024 and 2023)
 - [Dakota College at Bottineau](#) (June 30, 2024 and 2023)
 - [Minot State University](#) (June 30, 2024 and 2023)
 - [Dickinson State University](#) (June 30, 2024 and 2023)
 - [Highway Patrol](#) (June 30, 2024 and 2023)

- [Historical Society](#) (June 30, 2024 and 2023)
- [Game and Fish Department](#) (June 30, 2024 and 2023)

11:30 a.m. Comments by a representative of Stark County regarding the audit findings included in the Stark County financial statement audit report

11:45 a.m. Presentation by a representative of the State Auditor's office of a summary of the findings and recommendations included in the Stark County [audit report](#) (December 31, 2023)

12:00 noon Recess

OTHER AUDIT RELATED TOPICS

1:00 p.m. Presentation by a representative of the Department of Health and Human Services of the agency's [writeoff report](#) for fiscal year 2025

1:05 p.m. [Presentation](#) by a representative of the Department of Health and Human Services regarding projected 2025-27 biennium Child Care Program budget deficits

1:20 p.m. [Presentation](#) by a representative of the Department of Commerce regarding:

- [The North Dakota Development Fund](#) conflict of interest disclosure process and the misstated disclosure in Note 7 of the June 30, 2024 financial statement audit of the North Dakota Development Fund
- An update on the status of litigation filed against the North Dakota Wonder Fund
- The Motion Picture Grant Program, including program status and award amounts
- The Rural Grocery Store Sustainability Grant Program, including program status and award amounts
- The Tourism Destination Development Grant Program, including program status and award amounts

1:50 p.m. [Presentation](#) by a representative of the Attorney General's office regarding the reconciliation of financial data related to the Burlington Drive property lease and renovation project

2:35 p.m. [Comments](#) by interested persons

2:45 p.m. Committee discussion and staff directives

3:00 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 Beef Commission](#) (June 30, 2025 and 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, Jorin Johnson, Roger A. Maki, Desiree Morton, Mike Motschenbacher, Mike Nathe, Austen Schauer, Kelby Timmons, Scott Wagner

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