



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, March 24, 2026
Harvest Room, State Capitol
Bismarck, North Dakota

- 10:00 a.m. Call to order
Roll call
Consideration of the [minutes of the December 9, 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 March 24, 2026, Meeting* and the State Auditor's office executive summaries
- 10:10 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, 2025*
- 10:20 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, 2025*
- 10:30 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, 2025, annual financial report for the North Dakota University System
- 10:40 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, 2025
- 10:50 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- North Dakota State Fair Association (September 30, 2024)
 - State Auditor (June 30, 2025 and 2024)
 - Legislative Assembly (June 30, 2025 and 2024)
 - Legislative Council (June 30, 2025 and 2024)
 - Workforce Safety and Insurance (June 30, 2025 and 2024)
 - Bank of North Dakota (December 31, 2025 and 2024)
- 11:15 a.m. Presentation by a representative of Brady, Martz & Associates P.C., Certified Public Accountants, of the following audit reports:
- Housing Finance Agency (June 30, 2025 and 2024)
 - Housing Incentive Fund (June 30, 2025 and 2024)
 - Job Service North Dakota (June 30, 2025 and 2024)

- 11:25 a.m. Presentation by a representative of UHY LLP, Certified Public Accountants, of the following audit reports:
- Retirement and Investment Office (June 30, 2025 and 2024)
 - Public Employees Retirement System (June 30, 2025 and 2024)
- 11:35 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Center for Distance Education (June 30, 2025 and 2024)
 - Securities Department (June 30, 2025, 2024, and 2023)
 - Commission on Legal Counsel for Indigents (June 30, 2025, 2024, 2023, and 2022)
 - Ethics Commission (June 30, 2025, 2024, 2023, and 2022)
 - Office of Administrative Hearings (June 30, 2025, 2024, 2023, and 2022)
- 12:00 noon Recess
- 1:00 p.m. Presentation by a representative of the State Auditor's office of the performance audit of the Private Investigation and Security Board
- 1:30 p.m. Comments by a representative of the Private Investigation and Security Board regarding the performance audit

OTHER AUDIT RELATED TOPICS
North Dakota University System

- 1:45 p.m. Presentation by a representative of the North Dakota University System office regarding the status of system-wide bank reconciliation monitoring and shared services initiatives
- 1:55 p.m. Presentation by a representative of Dakota College at Bottineau regarding the status of corrective actions related to the bank reconciliation finding in its audit report for the years ended June 30, 2024 and 2023
- 2:05 p.m. Presentation by a representative of Dickinson State University regarding the status of corrective actions related to the findings in its audit report for the years ended June 30, 2024 and 2023

Child Care Programs

- 2:15 p.m. Presentation by a representative of the Department of Health and Human Services regarding child care programs, including an update on the 2025-27 biennium budget deficit and programmatic adjustments

School Meals

- 2:30 p.m. Presentation by a representative of the Department of Public Instruction regarding school meals in North Dakota, including:
- School meal debt by school district and disposition of debt after graduation
 - School meal revenues, expenditures, and fund balances by school district
 - Information regarding food waste in schools
 - The application process for free and reduced meals
 - The means by which children are ensured access to meals, including the implementation of House Bill No. 1494 (2023) and the number of complaints filed with social services regarding schools denying meals to students
 - The estimated fiscal impact of a universal school meal program, including cost projections
 - Operational and administrative process requirements for the implementation of a universal school meal program

3:15 p.m. Comments by interested persons

Department of Commerce

3:30 p.m. Presentation by a representative of the Department of Commerce regarding:

- An update on the North Dakota Wonder Fund, including information on the investment portfolio and the status of dismissed litigation
- The Tourism Destination Development Grant Program, including administration, grant processes, awards, and return on investment

3:45 p.m. Comments by interested persons

3:55 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 agenda for the next meeting if requested by the committee:

- State Historical Society of North Dakota Foundation (June 30, 2025)

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, 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