



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday, June 17, 2026
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the minutes of the March 24, 2026, 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 June 17, 2026, Meeting* and the State Auditor's office executive summaries

10:10 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- Bank of North Dakota (December 31, 2025 and 2024)
- Guaranteed Student Loan Program (December 31, 2025 and 2024)

10:20 a.m. Presentation by a representative of Haga Kommer, Certified Public Accountants, of the North Dakota Stockmen's Association audit report (December 31, 2025 and 2024)

10:30 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- Office of the Governor (June 30, 2025 and 2024)
- Council on the Arts (June 30, 2025, 2024, 2023, and 2022)
- State Treasurer (June 30, 2025 and 2024)
- Department of Public Instruction (June 30, 2025 and 2024)
- Office of Management and Budget (June 30, 2025 and 2024)
- Department of Transportation (June 30, 2025 and 2024)
- North Dakota Racing Commission (June 30, 2025, 2024, 2023, and 2022)
- Department of Environmental Quality (June 30, 2025 and 2024)
- University of North Dakota (June 30, 2024 and 2023)
- Lake Region State College (June 30, 2025 and 2024)

OTHER AUDIT RELATED TOPICS

11:10 a.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

11:20 a.m. Presentation by a representative of the State Fair Association regarding State Fair Foundation governance authority and the financial statement presentation finding in its audit report for the year ended September 30, 2024

- 11:35 a.m. Presentation by a representative of the Department of Public Instruction regarding uncollected school meal funds, including information on recent school meal debt balances by school district
- 11:50 a.m. Comments by interested persons
- 12:00 noon Recess
- 1:00 p.m. Presentation by a representative of the Private Investigative and Security Board regarding the status of corrective actions related to the findings in its January 1, 2019, to June 30, 2025, performance audit
- 1:20 p.m. Presentation by Mr. Michael Howe, Secretary of State, regarding Boards Review Task Force activities, including any recommendations relating to the Private Investigative and Security Board
- 1:35 p.m. Presentation by a representative of the North Dakota Insurance Reserve Fund regarding information on activities of the pool, including the claims activity, claims payment history, balances, a history of complaints, and executive staff and board compensation, pursuant to North Dakota Century Code Section 26.1-23.1-08
- 2:10 p.m. Presentation by Dr. John Carroll, former Vice President for Strategic Initiatives, Bismarck State College, regarding performance audits for higher education institutions
- 2:40 p.m. Presentation by the Legislative Council staff of a memorandum entitled *Wonder Fund North Dakota and Angel Match Programs*
- 2:50 p.m. Presentation by the Legislative Council staff of a memorandum entitled *Political Subdivision Noncompliance with State Law - Roles of the Legislative Assembly, State Auditor, and Attorney General*
- 3:00 p.m. Comments by interested persons
- 3:10 p.m. Committee discussion and staff directives
- 3:30 p.m. Adjourn

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