



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, September 22, 2026
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the [minutes of the June 17, 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 September 22, 2026, Meeting* and the State Auditor's office executive summaries

10:10 a.m. Distribution by the Legislative Council staff of a letter from the Department of Financial Institutions pursuant to North Dakota Century Code Section 6-09-29, that it has examined the Bank of North Dakota as of December 31, 2025, and had no findings

10:15 a.m. Presentation by a representative of Brady Martz, PLLC of the audit report for the Public Finance Authority (December 31, 2025 and 2024)

10:25 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- North Dakota State University (June 30, 2025 and 2024)
- North Dakota State College of Science (June 30, 2025 and 2024)
- Valley City State University (June 30, 2025 and 2024)
- Williston State College (June 30, 2025 and 2024)
- Protection and Advocacy Project (June 30, 2025 and 2024)
- Aeronautics Commission (June 30, 2025 and 2024)
- Department of Career and Technical Education (June 30, 2025 and 2024)
- Parks and Recreation Department (June 30, 2025 and 2024)
- Public Service Commission (June 30, 2025 and 2024)
- Judicial branch (June 30, 2025 and 2024)
- Department of Corrections and Rehabilitation (June 30, 2025 and 2024)
- Tax Commissioner (June 30, 2025 and 2024)

10:55 a.m. Presentation by a representative of Eide Bailly LLP, of the financial statement audit report for the North Dakota Development Fund (June 30, 2025 and 2024)

11:10 a.m. Presentation by a representative of the State Auditor's office of the performance audit report for the North Dakota Development Fund (June 30, 2024, 2023, 2022, 2021, and 2020)

- 11:40 a.m. Comments by a representative of the North Dakota Development Fund regarding the performance audit
- 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 write-off report for fiscal year 2026
- 1:05 p.m. Presentation by a representative of the Department of Public Instruction regarding school meal debt as of June 30, 2026
- 1:20 p.m. Presentation by a representative of the University of North Dakota School of Law regarding admissions processes
- 1:30 p.m. Presentation by Mr. Michael Howe, Secretary of State and Chairman, Boards Review Task Force, regarding Boards Review Task Force activities, including any recommendations relating to the Private Investigation and Security Board
- 1:45 p.m. Committee discussion regarding recommendations relating to the Private Investigation and Security Board
- 2:00 p.m. Committee consideration of bill drafts relating to audits of political subdivisions and occupational and professional boards
- 2:20 p.m. Comments by interested persons
- 2:25 p.m. Committee discussion and staff directives
- 2:30 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