Legislative Council
600 East Boulevard Avenue, Bismarck, ND 58505

North Dakota Legislative Management

Tentative Agenda

29.5001.02000

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Monday, November 30, 2026
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m.	Call to order Roll call Consideration of the minutes of the September 22, 2026, meeting
10:05 a.m.	Distribution by the Legislative Council staff of a memorandum entitled *Summary of Major Items in Audit Reports for the November 30, 2026, Meeting*
10:10 a.m.	Presentation by a representative of the Bank of North Dakota of the College SAVE audit report (December 31, 2025 and 2024)
10:15 a.m.	Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports: • Department of Trust Lands (June 30, 2026 and 2025) • North Dakota Student Loan Trust (June 30, 2026 and 2025)
10:20 a.m.	Presentation by a representative of Brady Martz, PLLC, of the following audit reports: • North Dakota Building Authority (June 30, 2026 and 2025) • North Dakota Development Fund (June 30, 2026 and 2025)
10:40 a.m.	Presentation by a representative of the State Auditor's office of the following audit reports: • Mill and Elevator Association (June 30, 2026 and 2025) • North Dakota Potato Council (June 30, 2026 and 2025) • North Dakota Lottery (June 30, 2026 and 2025) • Department of Commerce (June 30, 2025 and 2024) • Department of Agriculture (June 30, 2025 and 2024) • Veterans' Home (June 30, 2025 and 2024) • Insurance Department (June 30, 2025 and 2024) • Department of Water Resources (June 30, 2025 and 2024) • Mayville State University (June 30, 2025 and 2024) • Department of Health and Human Services (June 30, 2025 and 2024)
12:00 noon	Recess
1:00 p.m.	Presentation by a representative of the State Auditor's office of the performance audit of the Department of Health and Human Services Child Care Assistance Program

1:25 p.m. Comments by a representative of the Department of Health and Human Services regarding the performance audit of the Child Care Assistance Program

1:40 p.m. Presentation by a representative of the State Auditor's office regarding delinquent audit and financial reporting by political subdivisions and occupational and professional boards

1:50 p.m. Presentation by a representative of Valley City State University regarding implementation of audit recommendations relating to tuition waiver programs, including recipient residency information and documentation and approval procedures

2:00 p.m. Presentation by a representative of Williston State College regarding implementation of audit recommendations relating to tuition waiver programs, including documentation and approval procedures

2:10 p.m. Presentation by a representative of the Private Investigation and Security Board regarding implementation of performance audit recommendations, including licensing backlogs, financial controls, and revised policies and procedures

2:25 p.m. Presentation by representatives of the Department of Commerce regarding:

- North Dakota Development Fund financial and portfolio information, including loan and equity investment amounts, project progress, and investment gains and losses
- Proposed organizational and operational changes to the North Dakota Development Fund and related economic development programs

3:00 p.m. Presentation by a representative of the Industrial Commission regarding the Clean Sustainable Energy Program and Renewable Energy Program, including loan and grant amounts, project progress, and investment gains and losses

3:25 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 agency for the next meeting if requested by the committee:

- North Dakota Beef Commission (June 30, 2026 and 2025)
- North Dakota Milk Marketing Board (June 30, 2026 and 2025)
- North Dakota Barley Council (June 30, 2026 and 2025)
- North Dakota Corn Utilization Council (June 30, 2026 and 2025)
- North Dakota Wheat Commission (June 30, 2026 and 2025)
- North Dakota Dry Bean Council (June 30, 2026 and 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