

HOUSE BILL NO.

Introduced by

Representative Keiser

1 A BILL for an Act to amend and reenact section 54-10-26 of the North Dakota Century Code,
2 relating to the working papers of the state auditor.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 54-10-26 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **54-10-26. State auditor's working papers.** ~~Working~~

- 7 1. Except as otherwise provided in this section, working papers of the state auditor
8 are not public records and are exempt from section 44-04-18. Working papers
9 include records kept by the auditor of the procedures applied, the tests performed,
10 the information obtained, draft audit reports, and the pertinent conclusions reached
11 in the engagement. Working papers may be, at the discretion of the state auditor
12 and unless otherwise prohibited by law, made available for inspection.
- 13 2. A draft audit report released to the governing body or management of the audited
14 entity is confidential until the final audit report is issued or work ceases on the
15 audit. The issued audit report is public information. ~~The~~
- 16 3. Unless otherwise provided by law, the working papers of an issued audit report are
17 public. ~~At the discretion of the state auditor, all or a portion of the working papers~~
18 ~~of an issued audit report may be declared confidential. The declaration of~~
19 ~~confidentiality must~~ If a portion of the working papers of an issued audit report are
20 considered confidential under another provision of law, the state auditor shall state
21 the reason and the statutory authority for the confidentiality and the date, as can
22 best be reasonably determined at the time, when the working papers will be made
23 public.