



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, March 31, 2022
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:30 a.m. Call to order
Roll call
Consideration of the [minutes of the December 8, 2021, meeting](#)
- 9:35 a.m. Presentation by the State Auditor's office of the following audit reports:
- [North Dakota School for the Deaf](#) (June 30, 2020 and 2021)
 - [Aeronautics Commission](#) (June 30, 2020 and 2021)
 - [Attorney General](#) (June 30, 2019 and 2020)
 - [Ethics Commission](#) (June 30, 2020 and 2021)
 - [Department of Environmental Quality](#) (June 30, 2020 and 2021)
- 9:55 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, 2021, annual financial report for the North Dakota University System
- 10:00 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, 2021
- 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, 2021*
- 10:25 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, 2021*
- 10:35 a.m. Presentation by a representative of CliftonLarsonAllen LLP, Certified Public Accountants, of the following audit reports:
- [Retirement and Investment Office](#) (June 30, 2020 and 2021)
 - [Retirement and Investment Office - Teachers' Fund for Retirement](#) (June 30, 2021)
 - [Public Employees Retirement System](#) (June 30, 2020 and 2021)
 - [Public Employees Retirement System - Schedules of Employer Allocations and OPEB Amounts by Employer](#) (June 30, 2021)
 - [Public Employees Retirement System - Schedules of Employer Allocations and Pension Amounts by Employer](#) (June 30, 2021)
- 11:00 a.m. [Presentation](#) by a representative of Eide Bailly LLP, Certified Public Accountants, of the State Auditor's office (June 30, 2020 and 2021) audit report

- 11:10 a.m. Presentation by a representative of the State Auditor's office regarding the federal Do Not Pay program
- 11:25 a.m. Committee discussion regarding the development of [guidelines](#) for the contents of state agency audit reports, including consideration of changes to the audit-related questions and communications
- 11:40 a.m. Comments by interested persons
- 11:50 a.m. Committee discussion and staff directives
- 11:55 a.m. Adjourn

A livestream of the meeting will be available to the public at: <https://video.legis.nd.gov>.

Committee Members

Senators: Jerry Klein (Chairman), David A. Clemens, Joan Heckaman, Jordan Kannianen, Judy Lee
Representatives: Mary Adams, Cole Christensen, Mary Johnson, Keith Kempenich, Gary Kreidt, Scott Louser, Jeffery J. Magrum, Mike Nathe, Emily O'Brien, Jim Schmidt, Wayne A. Trottier

Staff Contacts: Chris J. Kadrmas, Senior Fiscal Analyst
Allen H. Knudson, Legislative Budget Analyst and Auditor