



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday, June 29, 2022
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the [minutes of the March 31, 2022, meeting](#)
- 9:05 a.m. Presentation by representatives of the State Auditor's office of the following audit reports:
- [Department of Commerce](#) (June 30, 2020 and 2021)
 - [Department of Corrections and Rehabilitation](#) (June 30, 2020 and 2021)
 - [North Dakota Forest Service](#) (June 30, 2019 and 2020)
 - [Governor's office](#) (June 30, 2020 and 2021)
 - [Insurance Department](#) (June 30, 2020 and 2021)
 - [Judicial branch](#) (June 30, 2020 and 2021)
 - [Department of Labor and Human Rights](#) (June 30, 2020 and 2021)
 - [Office of Administrative Hearings](#) (June 30, 2019 and 2020)
 - [Racing Commission](#) (June 30, 2020 and 2021)
 - [North Dakota Lottery](#) (June 30, 2020 and 2021)
 - [North Dakota Agriculture Experiment Station, North Dakota State University Extension Services, and Northern Crops Institute](#) (June 30, 2020 and 2021)
 - [Upper Great Plains Transportation Institute](#) (June 30, 2020 and 2021)
 - [State Treasurer's office](#) (June 30, 2020 and 2021)
- 10:00 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- [Bank of North Dakota](#) (December 31, 2020 and 2021)
 - [Beginning farmer revolving loan fund](#) (December 31, 2021)
 - [Guaranteed student loan program](#) (December 31, 2020 and 2021)
- 10:20 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, 2021, and had no findings
- 10:25 a.m. Presentation by a representative of the State Auditor's office on the status of the prescription drug coverage performance audit under Section 6 of House Bill No. 1004 (2021)
- 10:35 a.m. Presentation by a representative of the State Auditor's office regarding recent changes to costs charged to state agencies for audits, including hourly rates and the number of hours to conduct the audit of select entities

- 11:00 a.m. [Presentation](#) by the Legislative Council staff regarding potential changes to communications and contents of audit reports
- 11:05 a.m. Presentation by representatives of the State Auditor's office regarding options for including financial schedules on certain assets and liabilities in operational audit reports
- 11:30 a.m. Comments by interested persons
- 11:45 a.m. Committee discussion and staff directives
- 11:55 a.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 [North Dakota Stockmen's Association](#) (December 31, 2020 and 2021) audit may be included on the agenda for the next meeting if requested by the committee.

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