LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

The Legislative Audit and Fiscal Review Committee is a statutorily created committee of the Legislative Management. Pursuant to North Dakota Century Code Section 54-35-02.1, the committee's purposes are to:

- Study and review the state's financial transactions to ensure the collection of state revenues and the expenditure of state money is in compliance with law, legislative intent, and sound financial practices.
- Provide the Legislative Assembly with objective information on revenue collections and expenditures to improve the fiscal structure and transactions of the state.

Pursuant to Section 54-35-02.2, the committee is responsible for studying and reviewing, on a quarterly basis during the interim, audit reports submitted by the State Auditor. The members of the committee are appointed by the Legislative Management.

The Legislative Management, through the committee, is authorized, within the limits of legislative appropriations, to make such audits, examinations, or studies of the fiscal transactions or governmental operations of state departments, agencies, or institutions as the Legislative Management may deem necessary.

Committee members were Senators Jeffery J. Magrum (Chairman), David A. Clemens, Richard Marcellais, Bob Paulson, Chuck Walen, and Kent Weston and Representatives Bert Anderson, Patrick R. Hatlestad, Jorin Johnson, Roger A. Maki, Desiree Morton, Mike Motschenbacher, Mike Nathe, Austen Schauer, Kelby Timmons, and Scott Wagner.

Representative Emily O'Brien served on the committee until her resignation from the Legislative Assembly on August 19, 2025. Representative Jared C. Hagert served on the committee until his resignation from the Legislative Assembly on February 9, 2026.

During the 2025-26 interim, the committee received 133 audit reports. The State Auditor's office (SAO) and independent accounting firms presented 60 operational audit reports conducted using performance auditing standards, 2 performance audit reports, 1 performance review, and 54 financial statement audit reports. An additional 16 audit reports, including 1 operational audit report and 15 financial statement audit reports, were filed with the committee but not formally presented. The committee's policy is to hear only audit reports relating to major agencies and audit reports containing major recommendations. However, other audit reports are presented at the request of any committee member. Audit reports accepted by the committee are listed at the end of this report.

The committee was assigned the following duties and responsibilities for the 2025-26 interim:

1. Receive the annual audit report for the State Fair Association (Section 4.1-45-17).
2. Receive an electronic copy of the audit report from the North Dakota Stockmen's Association at least once every 2 years. (Section 4.1-72-08 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Management assigned this responsibility to the committee.)
3. Receive annual audit reports from any corporation or limited partnership that produces agricultural ethyl alcohol or methanol in this state and which receives a production subsidy from the state (Sections 10-19.1-152 and 45-10.2-115).
4. Receive a report from a government self-insurance pool by September 30 of each even-numbered year which includes information on activities of the pool, including the claims activity, claims payment history, balances, a history of complaints, and executive staff and board compensation (Section 26.1-23.1-08).
5. Receive the annual audited financial statements and economic impact reports from the North Dakota Low-Risk Incentive Fund. (Section 26.1-50-05 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Management assigned this responsibility to the committee.)
6. Receive annual reports on the writeoffs of accounts receivable at the Department of Health and Human Services (DHHS) and Life Skills and Transition Center (Sections 50-06.3-08 and 25-04-17).
7. Receive the performance audit report of Job Service North Dakota upon the request of the committee (Section 52-02-18).
8. Determine necessary performance audits. (Section 54-10-01 provides the State Auditor is to perform or provide for performance audits of state agencies, or the agencies' blended component units or discretely presented component units, as determined necessary by the Legislative Assembly or the committee, and provides for the committee to approve the State Auditor's hiring of a consultant to assist with conducting a performance audit.)

9. Determine the frequency of audits or reviews of state agencies (Section 54-10-01).
10. Receive a biennial report from the State Auditor regarding final report distribution policies and practices and any final audit reports released to the public prior to distribution of the final audit report to all individuals charged with the governance of the audit client (Section 54-10-01).
11. Receive a quarterly report from the State Auditor regarding communication processes with audited entities and any changes to the processes, billing practices and procedures, information on audits completed, and audit schedules (Section 54-10-01).
12. Determine when the State Auditor is to perform audits of political subdivisions (Section 54-10-13).
13. Direct the State Auditor to audit or review the financial records and accounts of any political subdivision (Section 54-10-15).
14. Study and review audit reports submitted by the State Auditor and make recommendations to the Legislative Assembly to reduce a state agency, department, or institution's appropriation if the state agency, department, or institution has failed to correct audit findings (Section 54-35-02.2).
15. Review updates to government auditing standards and develop guidelines for the contents of state agency audit reports. The committee, when developing guidelines, shall consider applicable auditing standards, sound financial practices, compliance with laws and legislative intent, data analyses, and the opportunity to improve the efficient and effective operations of state agencies (Section 54-35-02.10).
16. Receive a report from the Department of Veterans' Affairs regarding organizations that receive a Veterans' National Cemetery grant and the use of the funds received (Senate Bill 2265 (2025)).
17. Receive a report from the State Auditor regarding the performance audit of the North Dakota Development Fund (Senate Bill 2396 (2025)).

AUDIT GUIDELINES AND STATE AUDITOR REPORTING

The committee received information regarding government auditing standards, audit procedures, client communications, billing practices, and audit schedules. The committee was informed Senate Bill 2251 (2025) removed the requirement for the State Auditor to bill for any state agency audits.

The committee received summary reports for operational audits of state agencies completed by the State Auditor. The summary reports highlight the objective of the audit, including areas of internal control reviewed, findings relating to legislative intent, suggested areas of operational improvement, and key financial information.

At each meeting, the committee received Legislative Council audit summaries identifying the audit findings and other pertinent information related to the audit reports.

STATEWIDE AND UNIVERSITY SYSTEM FINANCIAL REPORTING

Annual Comprehensive Financial Report

Section 54-10-01 requires the State Auditor to provide for the audit of the state's general purpose financial statements and to conduct a review of the material included in the *State of North Dakota Annual Comprehensive Financial Report*. The report contains the audited financial statements for state agencies and institutions. The committee received and accepted the *State of North Dakota Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024*, and the *State of North Dakota Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025*. Unmodified opinions were issued on the financial statements.

Single Audit

The committee received and accepted the *State of North Dakota Single Audit Report for the Two-Year Period Ended June 30, 2024*. Qualified opinions were issued on compliance for the Coronavirus State and Local Fiscal Recovery Funds, Coronavirus Capital Projects Fund, Disaster Grants - Public Assistance, and Research and Development Cluster. Qualified opinions issued related to procurement noncompliance involving architectural and construction management services for North Dakota University System projects, untimely and inaccurate federal reporting, inadequate subrecipient monitoring, and untimely certification of payroll expenditures charged to research awards. Unmodified opinions were issued on compliance for the other major federal programs.

North Dakota University System Annual Financial Report

The committee received the North Dakota University System's annual financial report for the fiscal year ended June 30, 2024. An unmodified opinion was issued on the financial statements. As of June 30, 2024, the University System had total assets and deferred outflows of $3.18 billion and total liabilities and deferred inflows of $1.19 billion, resulting in a net position of $1.99 billion. Net position increased $263 million during fiscal year 2024.

The committee received the University System's annual financial report for the fiscal year ended June 30, 2025. An unmodified opinion was issued on the financial statements. As of June 30, 2025, the University System had total assets and deferred outflows of $3.42 billion and total liabilities and deferred inflows of $1.20 billion, resulting in a net position of $2.22 billion. Net position increased $233 million during fiscal year 2025.

The committee reviewed University System findings relating to material audit adjustments, monitoring of service organizations, and bank reconciliations. Bank reconciliation deficiencies affected Dakota College at Bottineau, Dickinson State University, and Williston State College.

The committee received followup information regarding expanded shared services initiatives and monitoring to address financial reporting and bank reconciliation deficiencies. North Dakota State University assisted Dickinson State University with payroll processing, financial reporting, and bank reconciliations. As reported to the interim Higher Education Funding Review Committee in October 2026, all bank reconciliations at Dickinson State University were up to date. Minot State University assisted Dakota College at Bottineau with accounting and bank reconciliations, which were current as of June 2026. In September 2026, Williston State College reported recent reconciliations had been completed without unresolved differences. University System internal auditors also expanded monitoring of institutional reconciliations.

The committee was informed approximately $5.6 million in fraudulent payments resulting from unauthorized changes to vendor payment information was recovered and procedures have since been strengthened.

PERFORMANCE REVIEW OF THE STATE AUDITOR'S OFFICE

During the 2025 legislative session, the committee received and accepted the performance review of the SAO. The performance review evaluated operations for fiscal years 2020 through 2023 and included limited assessments of workpapers and invoicing documentation for fiscal year 2024. House Bill 1541 (2023) provided $500,000 from the General Fund for the Legislative Council to contract for a performance review of the SAO. The Legislative Council contracted with Forvis Mazars, LLP to conduct the performance review at a cost of $280,935.

Hours to complete audits were determined to be reasonable, quality control procedures complied with applicable standards, and sampled billings were supported by costs incurred. Recommendations addressed continued use of detailed cost proposals, itemized invoices, and change orders. A stakeholder survey identified opportunities to improve communications, invoicing procedures, and timeliness.

PERFORMANCE AUDITS

Private Investigative and Security Board

In March 2026, the committee received and accepted the Private Investigative and Security Board performance audit, conducted pursuant to Senate Bill 2051 (2025), for the period January 1, 2019, through June 30, 2025. The performance audit was completed by the State Auditor. Five findings addressed policies and procedures, licensing, pocket cards, renewal time frames, and legal services. The committee was informed the board completed 31 missing meeting minutes and continued work on internal controls, license monitoring, deposits, and records retention.

In September 2026, the board reported meeting minutes were current, application backlogs had been reduced, revised application monitoring and licensing approval processes had been implemented, and internal control policies were nearing implementation. The board also reported it would use the Attorney General's office for litigation services.

Senate Bill 2308 (2025) created a Boards Review Task Force to identify opportunities to consolidate or eliminate state boards and commissions. The task force recommended retaining the Private Investigative and Security Board after considering a merger with the Peace Officer Standards and Training Board. Testimony indicated potential conflicts with the Peace Officer Standards and Training Board due to private investigators investigating law enforcement officers.

North Dakota Development Fund

In September 2026, the committee received and accepted the performance audit of the North Dakota Development Fund for the period July 1, 2019, through June 30, 2024. Senate Bill 2396 (2025) provided $250,000 from the General Fund for the SAO to contract for a performance audit of the fund. The SAO contracted with Eide Bailly, LLP for the audit at a cost of $224,200.

The performance audit identified four findings relating to portfolio monitoring and financial sustainability; conflict of interest and related-party controls; verification of borrower-reported job data; and application processing, approval documentation, records retention, and appeals procedures. The committee was informed 25 of 40 sampled transactions had documentation exceptions and approximately $30 million, or 44 percent of the receivable balance at the end of fiscal year 2024, was not expected to be recoverable.

The committee also received and accepted the fund's financial statement audit for the years ended June 30, 2025 and 2024. An unmodified opinion was issued. The audit identified seven material weaknesses relating to financial statement preparation, audit adjustments, segregation of duties, loan interest accounting, risk ratings, conflict of interest controls, and convertible note identification. The financial statements were reissued to correct related-party disclosures.

The Department of Commerce reported delegated staff lending authority ended in 2024, financing decisions require board approval, and policies addressing debt-to-equity conversions and appeals had been adopted. A proposed arrangement with the Bank of North Dakota for underwriting, loan administration, servicing, and accounting support was being developed.

The department acknowledged references to the pending performance audit had been improperly removed from the minutes of the May and June 2026 North Dakota Development Fund Board of Directors meetings. Section 54-10-26 provides a draft audit report released to a governing body is confidential until the final audit report is issued. The department indicated additional internal controls would be established to ensure proper procedures are followed.

The committee received comments by interested persons regarding fund lending practices, handling of records, transparency, and oversight. One individual alleged fund officials improperly disclosed loan records and requested completion of a backdated acknowledgment.

In addition, pursuant to section 54-35-02.2, the committee referred the fund financial statement and performance audit reports, together with related testimony and committee discussion, to the Attorney General for investigation of possible violations of state law, subject to approval by the Chairman of the Legislative Management. Following the September 2026 meeting, the Chairman of the Legislative Management approved the referral and the information was transmitted to the Attorney General.

The Attorney General subsequently declined to determine whether further investigation was necessary, citing a legal conflict arising from the Attorney General's office representing both a current and a former member of the North Dakota Development Fund Board of Directors in a lawsuit initiated by an individual who testified before the committee regarding the matters referred.

OTHER COMMITTEE ACTIVITY

Attorney General Leased Facility

The committee received information from the Ethics Commission regarding unreconciled financial data identified in an Ethics Commission investigation report relating to the property leased by the Attorney General located at 1720 Burlington Drive, Bismarck. The committee requested a reconciliation of all related payments, refunds, and financial transactions. In December 2025, the Attorney General's office reported it considered the matter reconciled, and Stealth Properties, LLC agreed to refund $14,465 to resolve a discrepancy involving prorated rent payments.

North Dakota Insurance Reserve Fund

In December 2024, the committee received the Insurance Department's market conduct examination of the North Dakota Insurance Reserve Fund, which identified deficiencies in claims documentation, denial explanations, and consistency of claims handling.

In June 2026, the committee received the fund's activity report pursuant to Section 26.1-23.1-08. The fund reported coverage of 2,615 entities in 2025, coverage for 1,821 of 1,845 new claims, and members' surplus of $33.6 million as of December 31, 2025. Five complaints received through the Insurance Department in 2025 were closed without recommendation for further action.

Political Subdivision Audit Findings

At its December 2025 meeting, the committee received information from the State Auditor regarding the Stark County audit report for the year ended December 31, 2023. The audit findings indicated the county levied approximately $5.4 million in property taxes for tax year 2022 despite the county's general fund reserves exceeding the statutory limit in Sections 11-23-02 and 57-15-31.

At its March 2026 meeting, the committee approved a motion encouraging the Attorney General to consider an investigation of Stark County regarding findings of material noncompliance included in the audit report, subject to approval from the Chairman of the Legislative Management. The Chairman of the Legislative Management requested a memorandum regarding the roles of the Legislative Assembly, State Auditor, and Attorney General in addressing political subdivision noncompliance with state law. Based on the information included in the memorandum, the Legislative Management Chairman did not approve the committee's request.

At its June 2026 meeting, the committee received the memorandum and recommended the Chairman of the Legislative Management direct the interim Tax Reform and Relief Advisory Committee to consider enforcement mechanisms for levy limitation violations and potential legislation to withhold state funding from Stark County equal to taxes levied in excess of its limitations for the years covered by the audit and, if applicable, subsequent years. The Chairman of the Legislative Management approved the request, which was subsequently provided to the Chairman of the Tax Reform and Relief Advisory Committee.

Department of Health and Human Services

In December 2024, the committee received and accepted the DHHS operational audit report for the years ended June 30, 2022 and 2023. The committee considered but did not approve a motion to send a letter of reprimand regarding delayed responses by the department in suspected child abuse cases. The department provided followup information at the committee's January 2025 and August 2025 meetings addressing the committee's concerns.

During the 2025 legislative session, the committee received followup information regarding findings on controlled substances at the State Hospital, workforce retention grants, and timely contact with suspected victims of child abuse and neglect. The department reported improved medication controls and repayment of $4,418 in ineligible or excessive grant payments.

The committee received information regarding a projected $35.5 million Child Care Assistance Program shortfall for the 2025-27 biennium. The department reported changes to reimbursement rates, eligibility, attendance requirements, and bonus payments; implementation of a waitlist; and plans to use $22.3 million of available federal Temporary Assistance for Needy Families carryover funding to cover the shortfall.

Other Information and Reports

The committee received other information and reports, including examination reports of the Bank of North Dakota by the Department of Financial Institutions pursuant to Section 6-09-29 as of December 31, 2023, and December 31, 2025. The department reported no findings.

Pursuant to Sections 25-04-17 and 50-06.3-08, DHHS is required to report to the committee regarding accounts receivable writeoffs at the State Hospital, Life Skills and Transition Center, and human service centers as of June 30 of each fiscal year. Accounts receivable writeoffs as of June 30, 2024, were $12,450,112 at the State Hospital and $1,184,212 at the human service centers. Accounts receivable writeoffs as of June 30, 2025, were $3,187,221 at the State Hospital and $562,056 at the human service centers. Accounts receivable writeoffs as of June 30, 2026, were $2,062,805 at the State Hospital, $1,207 at the Life Skills and Transition Center, and $2,013,771 at the human service centers.

Senate Bill 2265 (2025) authorized the Department of Veterans' Affairs to obtain a Bank of North Dakota line of credit of up to $3 million for a grant to construct a welcome center, parking lot, and related infrastructure at a Veterans' National Cemetery in the state, subject to federal project approval requirements. The bill also required the department to provide information regarding the use of grant funds and report on the status of the project during the 2025-26 interim. As of October 2026, construction had not begun and the department had not applied for the line of credit.

The committee received information regarding school meal debt. The Department of Public Instruction reported outstanding meal debt of $2,004,485 as of June 30, 2026, based on responses from 150 school districts, representing 93 percent of the 162 school districts charging for school meals. The reported balance reflected prior reductions of $45,701 from charitable contributions and $493,772 from the school districts' general fund payments during the fiscal year.

The committee received information from the University of North Dakota regarding documentation of University of North Dakota School of Law admissions decisions. Revised procedures are being implemented for the fall 2027 admissions cycle.

The committee reviewed information regarding Wonder Fund North Dakota and the Angel Match Program, supported by a $58.6 million federal State Small Business Credit Initiative award. Of that amount, $45 million was authorized for Wonder Fund North Dakota and $13.6 million for the Angel Match Program. The committee received information regarding conflict of interest procedures, program oversight, and disposition of remaining funds at the conclusion of the programs.

COMMITTEE CONSIDERATIONS AND RECOMMENDATIONS

The committee recommends a bill draft [27.0167.05000] to require withholding state aid distributions or integrated formula payments from cities, counties, and school districts following recurring audit findings. The bill draft provides for notice of recurring findings and withholding of state aid distributions or payments up to 5 percent of a political subdivision's budget. Withheld amounts would be deposited in the Audit Compliance Fund and released after correction of the finding is verified.

The committee recommends a bill draft [27.0169.01000] to authorize penalties for recurring audit findings of occupational and professional boards. The bill draft allows for a penalty of up to 5 percent of a board's revenue for the most recent fiscal year for a recurring finding. Assessment of a penalty would be determined by a majority vote of the Governor, Attorney General, and Tax Commissioner upon recommendation of the State Auditor.

The committee recommends a bill draft [27.0168.01000] to authorize the State Auditor to assess penalties not to exceed $500 for occupational and professional boards and $1,000 for political subdivisions that fail to submit required reports.

The committee recommends the 2027 Legislative Assembly repeal the North Dakota Development Fund, transfer any remaining fund balance to the General Fund, and provide for the Bank of North Dakota to administer outstanding loans and equity investments until repaid or otherwise resolved.

AUDIT REPORTS ACCEPTED BY THE LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE DURING THE 2025-26 INTERIM

Agency	Audit Report Date	Meeting Date Accepted
Aeronautics Commission	June 30, 2024 and 2025	September 22, 2026
Bank of North Dakota	December 31, 2022 and 2023	December 3, 2024
Bank of North Dakota	December 31, 2023 and 2024	December 9, 2025
Bank of North Dakota	December 31, 2024 and 2025	June 17, 2026
Bank of North Dakota College SAVE	December 31, 2022 and 2023	December 3, 2024
Bank of North Dakota College SAVE	December 31, 2023 and 2024	December 9, 2025
Bismarck State College	June 30, 2023 and 2024	August 14, 2025
Center for Distance Education	June 30, 2024 and 2025	March 24, 2026
Commission on Legal Counsel for Indigents	June 30, 2022, 2023, 2024, and 2025	March 24, 2026
Comprehensive Health Association of North Dakota	December 31, 2022 and 2023	August 14, 2025
Comprehensive Health Association of North Dakota	December 31, 2023 and 2024	December 9, 2025
Council on the Arts	June 30, 2022, 2023, 2024, and 2025	June 17, 2026
Dakota College at Bottineau	June 30, 2023 and 2024	December 9, 2025
Department of Career and Technical Education	June 30, 2022 and 2023	December 3, 2024
Department of Career and Technical Education	June 30, 2024 and 2025	September 22, 2026
Department of Commerce	June 30, 2022 and 2023	December 3, 2024
Department of Corrections and Rehabilitation	June 30, 2022 and 2023	December 3, 2024
Department of Corrections and Rehabilitation	June 30, 2024 and 2025	September 22, 2026
Department of Environmental Quality	June 30, 2024 and 2025	June 17, 2026
Department of Health and Human Services	June 30, 2022 and 2023	December 3, 2024
Department of Labor and Human Rights	June 30, 2022 and 2023	December 3, 2024
Department of Public Instruction	June 30, 2024 and 2025	June 17, 2026
Department of Transportation	June 30, 2022 and 2023	December 3, 2024
Department of Transportation	June 30, 2024 and 2025	June 17, 2026
Department of Trust Lands	June 30, 2023 and 2024	August 14, 2025
Department of Trust Lands	June 30, 2024 and 2025	December 9, 2025
Department of Veterans' Affairs	June 30, 2023 and 2024	August 14, 2025
Department of Water Resources	June 30, 2022 and 2023	December 3, 2024
Dickinson State University	June 30, 2023 and 2024	December 9, 2025
Ethics Commission	June 30, 2022, 2023, 2024, and 2025	March 24, 2026
Game and Fish Department	June 30, 2023 and 2024	December 9, 2025
Guaranteed Student Loan Program	December 31, 2022 and 2023	August 14, 2025
Guaranteed Student Loan Program	December 31, 2023 and 2024	December 9, 2025
Guaranteed Student Loan Program	December 31, 2024 and 2025	June 17, 2026
Housing Finance Agency	June 30, 2022 and 2023	December 3, 2024
Housing Finance Agency	June 30, 2023 and 2024	December 3, 2024
Housing Finance Agency	June 30, 2024 and 2025	March 24, 2026
Housing Incentive Fund	June 30, 2022 and 2023	December 3, 2024
Housing Incentive Fund	June 30, 2023 and 2024	December 3, 2024
Housing Incentive Fund	June 30, 2024 and 2025	March 24, 2026
Indian Affairs Commission	June 30, 2023 and 2024	August 14, 2025
Information Technology Department	June 30, 2023 and 2024	August 14, 2025
Insurance Department	June 30, 2022 and 2023	December 3, 2024
Job Service North Dakota	June 30, 2023 and 2024	December 9, 2025
Job Service North Dakota	June 30, 2024 and 2025	March 24, 2026
Judicial branch	June 30, 2022 and 2023	December 3, 2024
Judicial branch	June 30, 2024 and 2025	September 22, 2026
Lake Region State College	June 30, 2022 and 2023	December 3, 2024
Lake Region State College	June 30, 2024 and 2025	June 17, 2026

Agency	Audit Report Date	Meeting Date Accepted
Legislative Assembly	June 30, 2024 and 2025	March 24, 2026
Legislative Council	June 30, 2024 and 2025	March 24, 2026
Mayville State University	June 30, 2022 and 2023	August 14, 2025
Mill and Elevator Association	June 30, 2023 and 2024	August 14, 2025
Mill and Elevator Association	June 30, 2024 and 2025	December 9, 2025
Minot State University	June 30, 2023 and 2024	December 9, 2025
North Dakota Annual Comprehensive Financial Report	June 30, 2024	August 14, 2025
North Dakota Annual Comprehensive Financial Report	June 30, 2025	March 24, 2026
North Dakota Barley Council	June 30, 2023 and 2024	August 14, 2025
North Dakota Beef Commission	June 30, 2023 and 2024	December 3, 2024
North Dakota Beef Commission	June 30, 2024 and 2025	December 9, 2025
North Dakota Building Authority	June 30, 2023 and 2024	December 3, 2024
North Dakota Building Authority	June 30, 2024 and 2025	December 9, 2025
North Dakota Corn Utilization Council	June 30, 2023 and 2024	December 3, 2024
North Dakota Dairy Promotion Commission	June 30, 2023 and 2024	December 3, 2024
North Dakota Development Fund	June 30, 2023 and 2024	August 14, 2025
North Dakota Development Fund	June 30, 2024 and 2025	September 22, 2026
North Dakota Development Fund performance audit	June 30, 2020, 2021, 2022, 2023, and 2024	September 22, 2026
North Dakota Dry Bean Council	June 30, 2023 and 2024	December 3, 2024
North Dakota Dry Pea and Lentil Council	June 30, 2023 and 2024	August 14, 2025
North Dakota Ethanol Council	June 30, 2023 and 2024	August 14, 2025
North Dakota Highway Patrol	June 30, 2023 and 2024	December 9, 2025
North Dakota Lottery	June 30, 2023 and 2024	August 14, 2025
North Dakota Lottery	June 30, 2024 and 2025	December 9, 2025
North Dakota Milk Marketing Board	June 30, 2023 and 2024	December 3, 2024
North Dakota Oilseed Council	June 30, 2023 and 2024	August 14, 2025
North Dakota Potato Council	June 30, 2023 and 2024	December 3, 2024
North Dakota Racing Commission	June 30, 2022, 2023, 2024, and 2025	June 17, 2026
North Dakota Single Audit	June 30, 2023 and 2024	August 14, 2025
North Dakota Soybean Council	June 30, 2024	August 14, 2025
North Dakota State College of Science	June 30, 2024 and 2025	September 22, 2026
North Dakota State Fair Association	September 30, 2022 and 2023	December 3, 2024
North Dakota State Fair Association	September 30, 2024	March 24, 2026
North Dakota State University	June 30, 2022 and 2023	December 3, 2024
North Dakota State University	June 30, 2024 and 2025	September 22, 2026
North Dakota Stockmen's Association	December 31, 2022 and 2023	December 3, 2024
North Dakota Stockmen's Association	December 31, 2023 and 2024	August 14, 2025
North Dakota Stockmen's Association	December 31, 2024 and 2025	June 17, 2026
North Dakota University System annual financial report	June 30, 2024	August 14, 2025
North Dakota University System annual financial report	June 30, 2025	March 24, 2026
North Dakota University System office	June 30, 2023 and 2024	December 9, 2025
North Dakota Wheat Commission	June 30, 2023 and 2024	August 14, 2025
Office of Administrative Hearings	June 30, 2022, 2023, 2024, and 2025	March 24, 2026
Office of Management and Budget	June 30, 2022 and 2023	December 3, 2024
Office of Management and Budget	June 30, 2024 and 2025	June 17, 2026
Office of the Adjutant General	June 30, 2023 and 2024	August 14, 2025
Office of the Attorney General	June 30, 2023 and 2024	December 9, 2025
Office of the Governor	June 30, 2024 and 2025	June 17, 2026
Parks and Recreation Department	June 30, 2022 and 2023	December 3, 2024
Parks and Recreation Department	June 30, 2024 and 2025	September 22, 2026
Private Investigative and Security Board	January 1, 2019, through June 30, 2025	March 24, 2026
Protection and Advocacy Project	June 30, 2023 and 2024	September 22, 2026
Public Employees Retirement System	June 30, 2023 and 2024	August 14, 2025
Public Employees Retirement System	June 30, 2024 and 2025	March 24, 2026
Public Finance Authority	December 31, 2023 and 2024	December 9, 2025
Public Finance Authority	December 31, 2024 and 2025	September 22, 2026
Public Service Commission	June 30, 2022 and 2023	December 3, 2024
Public Service Commission	June 30, 2024 and 2025	September 22, 2026
Retirement and Investment Office	June 30, 2023 and 2024	August 14, 2025
Retirement and Investment Office	June 30, 2024 and 2025	March 24, 2026
Secretary of State	June 30, 2023 and 2024	August 14, 2025
Securities Department	June 30, 2023, 2024, and 2025	March 24, 2026
State Auditor	June 30, 2024 and 2025	March 24, 2026
State Auditor major federal program compliance	June 30, 2025	March 24, 2026
State Auditor performance review	June 30, 2020, 2021, 2022, and 2023	January 9, 2025
State Historical Society	June 30, 2023 and 2024	December 9, 2025

Agency	Audit Report Date	Meeting Date Accepted
State Historical Society of North Dakota Foundation	June 30, 2022	December 3, 2024
State Historical Society of North Dakota Foundation	June 30, 2023	December 3, 2024
State Historical Society of North Dakota Foundation	June 30, 2024	August 14, 2025
State Historical Society of North Dakota Foundation	June 30, 2025	March 24, 2026
State Seed Department	June 30, 2023 and 2024	August 14, 2025
State Treasurer	June 30, 2022 and 2023	December 3, 2024
State Treasurer	June 30, 2024 and 2025	June 17, 2026
Student Loan Trust Fund	June 30, 2023 and 2024	August 14, 2025
Tax Commissioner	June 30, 2022 and 2023	December 3, 2024
Tax Commissioner	June 30, 2024 and 2025	September 22, 2026
University of North Dakota	June 30, 2023 and 2024	June 17, 2026
Valley City State University	June 30, 2022 and 2023	December 3, 2024
Valley City State University	June 30, 2024 and 2025	September 22, 2026
Veterans' Home	June 30, 2022 and 2023	August 14, 2025
Williston State College	June 30, 2022 and 2023	December 3, 2024
Williston State College	June 30, 2024 and 2025	September 22, 2026
Workforce Safety and Insurance	June 30, 2023 and 2024	December 3, 2024
Workforce Safety and Insurance	June 30, 2024 and 2025	March 24, 2026