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## LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, December 19, 2023  
Roughrider Room, State Capitol  
Bismarck, North Dakota

9:30 a.m. Call to order  
Roll call  
Consideration of the [minutes of the July 26, 2023](#), meeting

### PRESENTATION OF REPORTS

9:35 a.m. Distribution by Legislative Council staff of a memorandum entitled [Summary of Major Items in Audit Reports for the December 19, 2023, Meeting](#) and State Auditor's office [executive summaries](#)

9:40 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- [Addiction counselor internship loan program](#) (June 30, 2022 and 2023)
- [Partnership in community expansion \(PACE\) fund](#) (June 30, 2022 and 2023)
- [Ag PACE fund](#) (June 30, 2022 and 2023)
- [Infrastructure revolving loan fund](#) (June 30, 2022 and 2023)
- [Medical facility infrastructure loan program](#) (June 30, 2022 and 2023)
- [Innovation technology loan fund](#) (June 30, 2022 and 2023)
- [Water infrastructure revolving loan fund](#) (June 30, 2022 and 2023)
- [School construction assistance revolving loan fund](#) (June 30, 2022 and 2023)
- [COVID-19 PACE loan program](#) (June 30, 2022 and 2023)
- [North Dakota State Fair Association](#) (September 30, 2022)
- [Comprehensive Health Association of North Dakota](#) (December 31, 2021 and 2022)
- [Rebuilders loan program](#) (June 30, 2022 and 2023)
- [Clean Sustainable Energy Authority](#) (June 30, 2022 and 2023)
- [Student loan trust fund](#) (June 30, 2022 and 2023)
- [Department of Trust Lands](#) (June 30, 2022 and 2023)
- [Workforce Safety and Insurance](#) (June 30, 2022 and 2023)

10:30 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- [Secretary of State](#) (June 30, 2021 and 2022)
- [Game and Fish Department](#) (June 30, 2021 and 2022)
- [North Dakota single audit](#) (June 30, 2021 and 2022)

- [State Library](#) (June 30, 2020 and 2021)
- [State Historical Society](#) (June 30, 2021 and 2022)
- [Office of Adjutant General](#) (June 30, 2021 and 2022)
- [Highway Patrol](#) (June 30, 2021 and 2022)
- [Minot State University](#) (June 30, 2021 and 2022)
- [Bismarck State College](#) (June 30, 2021 and 2022)
- [North Dakota University System office](#) (June 30, 2021 and 2022)
- [Dakota College at Bottineau](#) (June 30, 2021 and 2022)
- [University of North Dakota](#) (June 30, 2021 and 2022)
- [Dickinson State University](#) (June 30, 2021 and 2022)
- [Information Technology Department](#) (June 30, 2021 and 2022)
- [Mill and Elevator](#) (June 30, 2022 and 2023)
- [Lottery](#) (June 30, 2022 and 2023)

11:40 a.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:

- [North Dakota Public Finance Authority](#) (December 31, 2021 and 2022)
- [North Dakota Building Authority](#) (June 30, 2022 and 2023)
- [Job Service North Dakota](#) (June 30, 2023)

12:00 noon Recess

#### **ATTORNEY GENERAL LEASED FACILITY INVESTIGATIVE REPORT**

1:00 p.m. Presentation by a representative of the Attorney General's office regarding the [Montana Department of Justice's investigative report](#) of the lease agreement and cost overruns for a building leased by the Attorney General

2:30 p.m. Comments by interested persons

#### **OTHER REPORTS**

3:00 p.m. Presentation by a representative of the State Auditor's office regarding the report of the [Office of the State Auditor External Peer Review](#) (April 1, 2022, through March 31, 2023)

3:10 p.m. Presentation by a representative of the State Auditor's office pursuant to House Bill No. 1508 (2023) regarding communications with clients, billings, audits performed, and audit schedule

3:25 p.m. Distribution by the Legislative Council staff of the Department of Health and Human Services writeoff report for fiscal year [2023](#)

3:30 p.m. Comments by interested persons

3:45 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 agenda for the next meeting if requested by the committee:

- [North Dakota single audit](#) (June 30, 2019 and 2020)
- [North Dakota Barley Council](#) (June 30, 2021 and 2022)
- [North Dakota Soybean Council](#) (June 30, 2023)
- [North Dakota Beef Commission](#) (June 30, 2022 and 2023)

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

**Committee Members**

Representatives: Emily O'Brien (Chairman), Bert Anderson, Dick Anderson, Josh Boschee, Cole Christensen, Scott Louser, Mike Nathe, Dan Ruby, Austen Schauer, Scott Wagner  
Senators: David A. Clemens, Jerry Klein, Judy Lee, Jeffery J. Magrum, Scott Meyer, Shawn Vedaa  
Staff Contacts: Toby S. Mertz, Fiscal Analyst  
Allen H. Knudson, Legislative Budget Analyst and Auditor