



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, March 21, 2024
Roughrider Room, State Capitol
Bismarck, North Dakota

9:00 a.m. Call to order
Roll call
Consideration of the [minutes of the December 19, 2023, meeting](#)

PRESENTATION OF REPORTS

9:05 a.m. Distribution by Legislative Council staff of a memorandum entitled [Summary of Major Items in Audit Reports for the March 21, 2024, Meeting](#) and State Auditor's office [executive summaries](#)

9:10 a.m. [Presentation](#) by a representative of CliftonLarsonAllen LLP, Certified Public Accountants of the following audit reports:

- [Retirement and Investment Office](#) (June 30, 2022 and 2023)
- [Retirement and Investment Office - Schedule of Employer Allocations and Pension Amounts by Employer](#) (June 30, 2023)
- [Public Employees Retirement System](#) (June 30, 2022 and 2023)
- [Public Employees Retirement System - Schedule of Employer Allocations and OPEB Amounts by Employer](#) (June 30, 2023)
- [Public Employees Retirement System - Schedule of Employer Allocations and Pension Amounts by Employer](#) (June 30, 2023)

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

- [North Dakota Development Fund, Inc.](#) (June 30, 2022 and 2023)
- [State Auditor](#) (June 30, 2022 and 2023)
- [Legislative Assembly](#) (June 30, 2022 and 2023)
- [Legislative Council](#) (June 30, 2022 and 2023)

10:00 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, 2023](#)

10:10 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, 2023](#)

10:20 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, 2023, annual financial report for the North Dakota University System

- 10:30 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, 2023](#)
- 10:40 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- [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)
 - [State Library](#) (June 30, 2022 and 2023)
 - [Office of Attorney General](#) (June 30, 2021 and 2022)
 - [Vision Services / School for the Blind](#) (June 30, 2022 and 2023)
 - [Department of Public Instruction](#) (June 30, 2022 and 2023)
 - [Industrial Commission](#) (June 30, 2021, 2022, and 2023)
 - [Department of Environmental Quality](#) (June 30, 2022 and 2023)
- 11:00 a.m. [Presentation](#) by a representative of the North Dakota State Fair Association relating to the [corrective action plan](#) for audit findings in the September 30, 2022, financial statements
- 11:15 a.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
- 11:25 a.m. Comments by interested persons
- 11:40 a.m. Committee discussion and staff directives
- 12:00 noon Adjourn

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, 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