

Introduced by

1 A BILL for an Act to create and enact a new section to chapter 54-10 of the North Dakota
2 Century Code, relating to the confidentiality of audit reports.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1.** A new section to chapter 54-10 of the North Dakota Century Code is
5 created and enacted as follows:

6 **Audit reports - Confidential.** Except as otherwise provided in this section, a state
7 agency or institution financial audit report, financial-related audit report, or performance audit
8 report prepared by the state auditor's office or by a private firm under contract with the state
9 auditor's office is confidential until the report is presented to the legislative audit and fiscal
10 review committee. This section does not preclude the auditor from reviewing the contents of
11 the report with the appropriate personnel of the agency or institution audited before the report is
12 presented to the legislative audit and fiscal review committee.