

Introduced by

Legislative Council

(Legislative Audit and Fiscal Review Committee)

1 A BILL for an Act to create and enact a new subsection to section 15-10-17 and a new section
2 to chapter 54-10 of the North Dakota Century Code, relating to the powers and duties of the
3 state board of higher education and the confidentiality of audit reports.

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

5 **SECTION 1.** A new subsection to section 15-10-17 of the 1997 Supplement to the
6 North Dakota Century Code is created and enacted as follows:

7 To meet in executive session to receive a financial audit report, financial-related
8 audit report, or performance audit report prepared by the state auditor's office or a
9 private firm under contract with the state auditor's office if the report has not been
10 presented to the legislative audit and fiscal review committee.

11 **SECTION 2.** A new section to chapter 54-10 of the North Dakota Century Code is
12 created and enacted as follows:

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