

**ALASKA STATE LEGISLATURE
LEGISLATIVE BUDGET AND AUDIT COMMITTEE**

February 26, 2025

5:32 p.m.

MEMBERS PRESENT

Senator Elvi Gray-Jackson, Chair
Representative Zack Fields, Vice Chair
Senator Bert Stedman
Senator Cathy Giessel
Senator Bill Wielechowski
Representative Neal Foster
Representative Andy Josephson
Representative Chuck Kopp
Representative Cathy Tilton
Senator Scott Kawasaki (alternate)
Representative Bryce Edgmon (alternate)

MEMBERS ABSENT

Senator Lyman Hoffman

OTHER LEGISLATORS PRESENT

Senator Gary Stevens

COMMITTEE CALENDAR

APPROVAL OF AGENDA
APPROVAL OF MINUTES
EXECUTIVE SESSION
FY 24 LEGISLATURE AUDIT

PREVIOUS COMMITTEE ACTION

No previous action to record

WITNESS REGISTER

KRIS CURTIS, Legislative Auditor
Division of Legislative Audit
Legislative Agencies and Offices
Juneau, Alaska

POSITION STATEMENT: Gave information on the special audit, titled "Oil and Gas Production Tax Audit Process," and a summary of the FY 24 Legislature Audit.

ACTION NARRATIVE

[5:32:54 PM](#)

CHAIR ELVI GRAY-JACKSON called the Legislative Budget and Audit Committee meeting to order at 5:32 p.m. Representatives Foster, Josephson, Kopp, Tilton, Edgmon (alternate), and Fields and Senators Stedman, Wielechowski, Giessel, Kawasaki (alternate), and Gray-Jackson were present at the call to order. Also present was Senator Stevens.

APPROVAL OF AGENDA

[5:33:24 PM](#)

CHAIR GRAY-JACKSON announced that the first order of business would be the approval of the agenda.

VICE CHAIR FIELDS moved that the Legislative Budget and Audit Committee approve the agenda, as presented. There being no objection, the agenda was approved.

APPROVAL OF MINUTES

[5:33:42 PM](#)

CHAIR GRAY-JACKSON announced that the next order of business would be the approval of minutes.

VICE CHAIR FIELDS moved to approve the minutes for the January 29, 2025, meeting, as presented. There being no objection, the minutes were approved.

[5:34:01 PM](#)

CHAIR GRAY-JACKSON introduced committee staff and gave a brief review of committee procedures.

EXECUTIVE SESSION

[5:35:23 PM](#)

SENATOR GRAY-JACKSON announced that the next order of business would be executive session.

[5:35:42 PM](#)

VICE CHAIR FIELDS moved that the Legislative Budget and Audit Committee go into executive session under Uniform Rule 22(b)(3) for the discussion of matters that may, by law, be required to be confidential. He asked that the following persons remain in the room or online: Kris Curtis, legislative auditor, and necessary staff; Emily Nauman and Megan Wallace; any legislators not on the committee; and staff of legislators on the committee. There being no objection, it was so ordered.

5:36:28 PM

The committee took an at-ease from 5:36 p.m. to 7:14 p.m. for the purpose of executive session.

7:14:04 PM

CHAIR GRAY-JACKSON called the Legislative Budget and Audit Committee meeting back to order at 7:14 p.m. Representatives Foster, Josephson, Kopp, Tilton, Edgmon (alternate), and Fields and Senators Stedman, Wielechowski, Giessel, Kawasaki (alternate), and Gray-Jackson were present at the call back to order.

7:14:35 PM

VICE CHAIR FIELDS moved that the Legislative Budget and Audit Committee, under the authority set out in AS 24.20.201(a)(3), authorize the chair to send a letter to the administration requesting full cooperation in assembling, furnishing, and providing to the legislative auditor information related to the special audit, titled "Oil and Gas Production Tax Audit Process."

SENATOR GRAY-JACKSON objected for the purpose of discussion.

7:15:07 PM

KRIS CURTIS, Legislative Auditor, Division of Legislative Audit (DLA), Legislative Agencies and Offices, said the Legislative Budget and Audit Committee approved an audit of the Department of Revenue's (DOR) oil and gas tax audit process in 2020. She shared that DLA has not been able to address the audit objectives due to scope limits imposed by DOR. She shared her belief that the committee's action would help resolve the scope limitations.

[7:15:47 PM](#)

CHAIR GRAY-JACKSON [removed her objection]. There being no further objection, it was so ordered.

[7:15:59 PM](#)

VICE CHAIR FIELDS moved that the Legislative Budget and Audit Committee authorize the chair to enter into a reimbursable service agreement with the Alaska Center for Energy and Power (ACEP), a university-led applied research program based at the University of Alaska Fairbanks, to provide independent, expert analysis on energy-related topics for an amount not to exceed \$50,000.

CHAIR GRAY-JACKSON objected for the purpose of discussion. She explained that the Legislative Budget and Audit Committee has the authority to hire consultants to educate and inform the legislature on complex policy matters. Given the importance and urgency of energy policy decisions, members have encouraged engagement with the ACEP as a consultant to provide independent, expert analysis on energy-related issues. In response to this request, a proposal has been made to establish a reimbursable service agreement with ACEP to ensure the legislature has access to timely, objective, and data-driven research to help guide decision making.

[7:17:09 PM](#)

CHAIR GRAY-JACKSON removed her objection. There being no further objection, it was so ordered.

FY 24 LEGISLATURE AUDIT

[7:17:18 PM](#)

SENATOR GRAY-JACKSON announced that the final order of business would be a brief overview of the Fiscal Year 2024 (FY 24) Legislature Audit.

[7:17:54 PM](#)

The committee took an at-ease from 7:17 p.m. to 7:18 p.m.

[7:18:19 PM](#)

MS. CURTIS explained that by statute, the legislature is audited each year. The audit is essentially schedules of expenditures and revenues, which the auditor found to be free from material misstatement.

[7:19:09 PM](#)

The committee took a brief at-ease at 7:19 p.m.

[7:21:27 PM](#)

VICE CHAIR FIELDS moved that the Legislative Budget and Audit Committee release the preliminary audit of the Department of Family and Community Services, Office of Children's Services', implementation of foster care reform laws, part 3, to the agency for response.

SENATOR GRAY-JACKSON objected for the purpose of discussion. After ascertaining that no one wished to comment, she removed her objection. There being no further objection, it was so ordered.

[7:22:49 PM](#)

ADJOURNMENT

There being no further business before the committee, the Legislative Budget and Audit Committee meeting was adjourned at 7:22 p.m.