

**FIRST ENGROSSMENT
with Senate Amendments**

Fifty-eighth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1100

Introduced by

Judiciary Committee

(At the request of the State Auditor)

1 A BILL for an Act to amend and reenact sections 54-10-21, 54-11-04, and 54-27-08 of the
2 North Dakota Century Code, relating to the duties of the state auditor.

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

4 **SECTION 1. AMENDMENT.** Section 54-10-21 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **54-10-21. Duty of state auditor on failures by officers.** The state auditor ~~shall~~ may
7 report to the attorney general the refusal or neglect of any state ~~or county~~ officer to obey the
8 state auditor's ~~instructions, and recommendations.~~ After investigation, the attorney general
9 ~~promptly shall~~ may take appropriate action to enforce compliance therewith.

10 **SECTION 2. AMENDMENT.** Section 54-11-04 of the North Dakota Century Code is
11 amended and reenacted as follows:

12 **54-11-04. Records of state treasurer.** The state treasurer shall keep the following
13 records:

- 14 1. A ~~cash book in which must be entered the amount~~ record of all moneys received
15 or paid out, showing from whom received or to whom paid and on what account or
16 fund.
- 17 2. A ~~ledger in which~~ record that must be ~~kept~~ keep an account with each fund.
- 18 3. A daily balance ~~book in which~~ record that must be ~~shown~~ show the amount in state
19 depositories and the amount in cash on hand.
- 20 4. ~~Such other books as the state auditor shall prescribe~~ The records may be created
21 and published via electronic devices and must be in compliance with state audit
22 guidelines.

23 These records must be disposed of in accordance with the procedures established pursuant to
24 chapter 54-46.

1 **SECTION 3. AMENDMENT.** Section 54-27-08 of the North Dakota Century Code is
2 amended and reenacted as follows:

3 **54-27-08. How moneys paid from state treasury - Warrants - When not necessary.**

4 Except as otherwise provided, moneys may be paid from the state treasury only upon the
5 warrant or order prepared by the office of management and budget drawn on the state
6 treasurer. The ~~state auditor~~ director of the office of management and budget shall recommend
7 a form for order and warrant-check of the state government which must conform, so far as
8 consistent with statutory requirements, to approved banking practice to facilitate handling of
9 such instruments by banks and other depositories. When an order and warrant-check is signed
10 by the state auditor, the state treasurer shall accept the order or warrant with the treasurer's
11 signature, making the order and warrant-check negotiable. No warrant upon the treasurer may
12 be delivered or mailed to the payee or the payee's agent or representative until the warrant has
13 been signed by the treasurer and entered on the treasurer's books as a check drawn on a bank
14 depository. A record must be maintained specifying upon what fund or from what
15 apportionment each warrant is to be paid. The state treasurer may redeem outstanding bonds
16 or pay interest on bonds when due without the warrant of the office of management and
17 budget, retaining the bond or interest coupon as a voucher for the payment until the next
18 settlement. With respect to electronic records and electronic signatures, the state treasurer
19 shall utilize the services provided by the information technology department.