January 9<sup>th</sup> ,2023

North Dakota House Political Subdivision Committee, Chairman: Representative Donald W. Longmuir,

Supportive Written Testimony for HB1129,

As a past 10-year Board Member and 5-year board chairman of a rural Killdeer Ambulance District which had a state audit done which was completed in late 2022. The amount of dollars spent was \$48,650.00 payable to our state auditor office and the time which had to be provided to request from the state auditor's department for additional information also impacts end cost. These hours of research for information become hidden cost to the property taxpayers of the district. The time spent by three district employees finding and getting the necessary materials to the State Auditor's department (as per 3 different state individuals placed request which some happened to be the same resource of information's shared earlier) took local employees of the district an estimates 90 hours. You can place what ever value one wishes for these 3 district individuals, but they had to get paid for their time to find and deliver the information as requested.

I do understand the need for the occasional audits and the district patrons needing to find and figure out how their tax dollars are being used to save a life, treat a patient, or assist another emergency service worker in a time of need. The cost charged by our state auditor's department has placed on this type of service/fee seems to be totally out of hand as this department operates from a **fund balance provided by the state** to its operational duties. It appears to me we are seeing some double dipping of tax dollars because of the way this has been handled. Starting at the state level and bring it back to the bill submitted to the local level. If emergency services had high profit levels and the opportunity to over charge was not controlled by insurance companies and federal medial programs which is roughly 50% of our business. I could see the advantage but in our case the cost of the \$48,650 bill from state auditor's office consumed 20% of our 2023 available property tax dollars.

Supporting HB1129 helps solve and keep our local property tax dollars working for our local emergency service districts in our great state.

Dunn County Property Owner and retired County Commissioner,

Daryl Dukart