

FISCAL NOTE

(Return original and 10 copies)

Bill/Resolution No.: _____ Amendment to: HB 1124

Requested by Legislative Council Date of Request: 1-24-95

- 1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, and cities.

Narrative: - See attached sheet

- 2. State fiscal effect in dollar amounts:

Table with 3 columns for Biennium (1993-95, 1995-97, 1997-99) and 2 rows for Revenues and Expenditures. Each Biennium column is split into General Fund and Special Funds. Values are 0 for 1993-95, \$25,000 for 1995-97, and \$25,000 for 1997-99.

- 3. What, if any, is the effect of this measure on the appropriation for your agency or department:

- a. For rest of 1993-95 biennium: None
b. For the 1995-97 biennium: Additional 780 hours of audit work
c. For the 1997-99 biennium: (blank)

- 4. County and City fiscal effect in dollar amounts:

Table with 3 columns for Biennium (1993-95, 1995-97, 1997-99) and 2 rows for Counties and Cities. All cells contain 'N/A'.

If additional space is needed, attach a supplemental sheet.

Signed Edwin J. Nagel, Jr.

Typed Name Edwin J. Nagel, Jr.

Date Prepared: 1/24/95

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Narrative on Amendment to HB 1124 made 1/23/95

Currently the State Auditor's Office does not include financial information in the audit reports of the agricultural commodity promotion groups. Our office also does not render an opinion on estimates of revenues and expenditures of agencies for future bienniums. Finally, there is no separate audit report currently prepared for the ND beekeepers association or the ND turkey federation.

To include audited revenue and expenditures in the audit report would require an additional 40 hours for each audit. For the Auditor's Office to be able to express an opinion on anticipated revenues and expenditures for a future biennium, would require an additional 25 hours for each audit.

Our office does not favor the amendment as it currently reads. The intent of the wording "... a single page uniform financial statement...summarizing the audit report..." is very unclear. We are also very reluctant to give any assurance on estimates made for activity of future bienniums.

STATE OF NORTH DAKOTA



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