

Oehlke, H. Dave

From: Stephanie Dassinger <Stephanie@ndlc.org>
Sent: Monday, April 26, 2021 12:39 PM
To: Oehlke, H. Dave; Dever, Dick D.; Poolman, Nicole; Bellew, Larry D.; Howe, Michael C.; Mock, Corey R.
Cc: Crosby, Blake
Subject: HB 1004 Amendment Request from the North Dakota League of Cities
Attachments: Amendment to HB 1004.docx

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Good Afternoon HB 1004 Conference Committee Members:

In watching the discussions regarding the state auditor's budget, an idea arose that the League believes will help both the state auditor's office in performing audits and city auditors in maintaining city financial records. I've attached an amendment requiring the state auditor to create an education and technical assistance program to assist political subdivisions in complying with generally accepted government accounting practices.

The League believes that providing more education to city auditors will help city audits have less audit findings and, ultimately, save the state auditor's office time when completing audits. On the city side of things, this would help city auditors provide better and more consistent financial reports to the public and city governing boards.

If you have any questions, please do not hesitate to reach out to me or Blake Crosby.

Stephanie Dassinger

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

The state auditor shall prepare instructional materials, conduct training programs, provide technical assistance and render other services necessary to assist political subdivisions with complying with generally accepted government accounting practices.