

SENATE BILL NO. 2259

Introduced by

Senators Klein, Luick, Myrdal

Representatives D. Johnson, Schreiber-Beck, Thomas

1 A BILL for an Act to amend and reenact subdivision c of subsection 1 of section 54-10-01 of the
2 North Dakota Century Code, relating to audit fees charged by the state auditor.

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

4 **SECTION 1. AMENDMENT.** Subdivision c of subsection 1 of section 54-10-01 of the
5 North Dakota Century Code is amended and reenacted as follows:

6 c. Perform or provide for audits of state agencies in accordance with government
7 auditing standards and legislative audit and fiscal review committee guidelines
8 developed under section 54-35-02.10. Except for the annual audit of the North
9 Dakota lottery required by section 53-12.1-03, the state auditor shall audit each
10 state agency once every two years. Audits may be conducted at more frequent
11 intervals if requested by the governor or the legislative audit and fiscal review
12 committee. The state auditor shall charge an amount equal to the cost of the
13 audit and other services rendered by the state auditor to all agencies that receive
14 and expend moneys from other than the general fund. This charge may be
15 reduced for an agency that receives and expends both general fund and
16 nongeneral fund moneys. The charge for an audit of an agricultural commodity
17 group established in title 4.1 must be five thousand dollars for an audit performed
18 during the biennium ending June 30, 2025, and may be increased by five percent
19 on July first of each odd-numbered year thereafter. State agencies shall use
20 nongeneral fund moneys to pay for the cost of the audit. If nongeneral fund
21 moneys are not available, the agency may, upon approval of the legislative
22 assembly, or the budget section if the legislative assembly is not in session, use
23 general fund moneys to pay for the audit. Any budget section action under this
24 subdivision must comply with section 54-35-02.9.