

TESTIMONY IN SUPPORT OF HB 1508
SENATE STATE AND LOCAL GOVERNMENT COMMITTEE
JAYME TENNESON, GRIGGS COUNTY STATE'S ATTORNEY

Chairperson Roers and members of the State and Local Government Committee, my name is Jayme Tenneson, I'm the Griggs County State's Attorney and the First Vice President of the North Dakota Association of Counties. Today, I am voicing my support of HB 1508.

I think that it is appropriate to tell you the story of Griggs County's encounter with the North Dakota State Auditor's Office.

In September of 2021, the Griggs County Auditor received notification that the County was delinquent in filing the 2018 and 2019 audit's performed by Harold Rotunda, CPA. Harold Rotunda has audited Griggs County for a number of years prior to 2018 and 2019, which had all been accepted. Griggs County had no knowledge that Rotunda's audits would not be accepted by the State Auditor at the time Rotunda was hired to do the audits. To my knowledge, Rotunda has always remained in good standing with the North Dakota Accountancy Board.

The cost for the Rotunda audits were approximately \$3,500 a year. In the September 21, 2021 letter from ND State Auditor, the estimated cost for the 2018 and 2019 audits was in excess of \$25,000 depending on the amount of work required. Griggs County has since received a \$12,000 bill for the pre-audit, and though we have not received the rest of the audit bill, we have been told the bill is going to be in excess of \$30,000. Since Griggs County's encounter with the State Auditor, Rotunda has raised his audit fees to \$5,500.

The 2018 and 2019 audit drafts have been completed by the ND State Auditor. However, in email exchanges between the Auditor and Griggs County staff, the ND State Auditor's Office will not meet with the entire Griggs County Commission to discuss the audit and the findings prior to the audit being finalized. The ND State Auditor attempted to coerce Griggs County to a meeting outside the regular commission by making attempts to go to the media. Griggs County has requested that the Auditor meet with the entire commission to discuss the audit. These requests have failed, and as a result Griggs County's audits for 2018 and 2019 are still incomplete with little to no communication with the ND State Auditor's Office for months.

When the ND State Auditor began his term, it appeared that he was a truth seeker and doing the right things for citizens of North Dakota. Now, I believe the office of ND State Auditor has grossly overstepped its authority, harming the entities in North Dakota that are least capable of producing revenue to pay for the audits. Passing HB 1508 will hold the current and future ND State Auditors accountable to the taxpayers.

I respectfully urge you to pass HB 1508.

Respectfully,

Jayme Tenneson

Jayme Tenneson
Griggs County State's Attorney