MICROFILM DIVIDER

OMB/RECORDS MANAGEMENT DIVISION
SFN 2053 (2/85) 5M

ROLL NUMBER

DESCRIPTION

2004

2007 SENATE APPROPRIATIONS

SB 2004

2007 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No 2004

Senate Appropriations

☐ Check here for Conference Committee

Hearing Date: 1/16/07

Recorder Job Number 1157

Committee Clerk Signature

Minutes:

Chairman Holmberg opened the hearing on SB 2007.

Robert Peterson, State Auditor, presented written testimony of which he highlighted areas of interest to the Appropriations Committee. He discussed state performance audits, operational audits, Information Technology audits, the financial statement audits of People Soft, federal single audits turnover percentages, local government audits, mineral royalty audits, budget considerations, and amendments to SB 2004. Mr. Peterson expressed concerns with People Soft in that there are specific issues in reconciling cash accounts i.e., unable to reconcile account on People Soft system with Bank of North Dakota, two pilot campuses unable to reconcile critical financial information, an access control weakness and lack of proper payroll access controls.

Questions were raised about the equity issue for FTE's and whether the Auditor's Department was considered for the additional equity, about the unreconciled differences in People Soft, how the accounts are getting balanced without making adjustments

Senator Krauter commented that the auditor's office is a second set of eyes and there needs to be do diligence on the People Soft program.

Chairman Holmberg closed the hearing on SB 2004.

2007 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. 2004

Senate Appropriations Committee

☐ Check here for Conference Committee

Hearing Date: 01/25/07

Recorder Job Number: 1864

Committee Clerk Signature

Minutes:

Chairman Holmberg opened the hearing on SB 2004. He reviewed the bill, the FTE's, the request of the additional equity.

Senator Tallackson moved a DO PASS, Senator Grindberg seconded. There was further discussion on the FTE's, the work load, the equity, the 2005-07 funding, the audits and who is responsible to pay for them. **A roll call vote was taken resulting in 13 yeas, 0 no, 1 absent. The motion carried. Senator Seymour will carry the bill.**

The hearing on SB 2004 closed.

FISCAL NOTE

Requested by Legislative Council
01/02/2007

Bill/Resolution No.: SB 2004

1A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2005-2007 Biennium		2007-2009 Biennium		2009-2011 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues	$0	$0	$0	$0	$0	$0
Expenditures	$0	$0	$6,000	$0	$0	$0
Appropriations	$0	$0	$6,000	$0	$0	$0

1B. **County, city, and school district fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

2005-2007 Biennium			2007-2009 Biennium			2009-2011 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
$0	$0	$0	$0	$0	$0	$0	$0	$0

2A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill changes the statutory salary of the State Auditor, effective July 1, 2007. This fiscal note is limited to that issue.

B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

Sections 2, 3, & 4 of this bill increase the statutory salary of the State Auditor by 4% effective July 1, 2007, and another 4% effective July 1, 2008.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*
   A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

   B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

Salaries and wages line item is increased approximately $6,000 over the 2005-2007 biennium for statutory salary increase of the State Auditor.

   C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.*

Appropriation is increased approximately $6,000 over the 2005-2007 biennium for statutory salary increase of the State Auditor.
The amount for increased salary and benefits is included in the executive budget and this bill.

Name:	Ed J. Nagel	**Agency:**	State Auditor's Office
Phone Number:	328-4782	**Date Prepared:**	01/02/2007

Date: 1/25
Roll Call Vote #: 1

2007 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 2004

Senate Appropriations Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number

Action Taken Do Pass

Motion Made By Tallackson Seconded By Grindberg

Senators	Yes	No	Senators	Yes	No
Senator Ray Holmberg, Chrm	✓		Senator Aaron Krauter	✓	
Senator Bill Bowman, V Chrm	A		Senator Elroy N. Lindaas	✓	
Senator Tony Grindberg, V Chrm	✓		Senator Tim Mathern	✓	
Senator Randel Christmann	✓		Senator Larry J. Robinson	✓	
Senator Tom Fischer	✓		Senator Tom Seymour	✓	
Senator Ralph L. Kilzer	✓		Senator Harvey Tallackson	✓	
Senator Karen K. Krebsbach	✓				
Senator Rich Wardner	✓				

Total (Yes) ~~13~~ 13 No 0

Absent 1

Floor Assignment Seymour

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

SB 2004: Appropriations Committee (Sen. Holmberg, Chairman) recommends **DO PASS** (13 YEAS, 0 NAYS, 1 ABSENT AND NOT VOTING). SB 2004 was placed on the Eleventh order on the calendar.

2007 HOUSE APPROPRIATIONS

SB 2004

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. SB 2004

House Appropriations Committee
Government Operations Division

☐ Check here for Conference Committee

Hearing Date: 2-23-07

Recorder Job Number: 3723

Committee Clerk Signature Tonya Voegli

Minutes:

Vice Chairman Carlisle opened the hearing on senate Bill 2004.

Robert Peterson, State Auditor spoke in support of the bill. See attached testimony 2004.2.23.07A.

Representative Kempenich: How much would it take to get the salaries up to market competition?

Robert Peterson: I am not sure what the market is paying in the private sector but I am asking for $115,000 to catch up.

Representative Kempenich: How much would it take to replace the vacant attorney position?

Robert Peterson: We don't have the money to be competitive.

Vice Chairman Carlisle: How come the Senate did not add the money for inequities?

Robert Peterson: They said ask the House.

Vice Chairman Carlisle: Are they part of the equity pool? How much do they get?

Tammy Dolan: They get $92,916 total $65,041 is from the General Fund.

Representative Kempenich requested a salary comparison between State and private sector Auditors.

Robert Peterson: We will be turning $220,000 back to the General fund. Of that $ 140,000 is from the salary line item.

Tammy Dolan from OMB explained how the equity pool works if the $115,000 was given to the Auditor's office.

Vice Chairman Carlisle: How many Auditors would be included in the equity pool?

Tammy Dolan: The equity pool is for all classified employees. I am not sure how many auditors that would include.

Robert Peterson: I have lost five auditors to MRU in the last four years.

Representative Skarphol requested a report of where the people went and why and the salaries they took.

Representative Skarphol: What percent of the people that left your office went to the private sector?

Robert Peterson: About 50%.

Representative Williams: What was the original response regarding equity from the Governor's Budget?

Robert Peterson: They mentioned the equity pool.

Representative Glassheim: Why is there such a large fluctuation in the turnover rates between 2001 and 2004?

Robert Peterson: In 2001 legislation gave us money for equity, in 2004, the private sector got more competitive.

Representative Skarphol: Tammy, has the number the agency receives from the equity pool changed since the beginning?

Tammy Dolan: The member has not changed since the first estimate.

Representative Skarphol: I was looking in BARS, why are some agency's IT numbers increasing dramatically while some are not increasing that much?

Tammy Dolan: The numbers for IT vary depending on the size of the agency, projects they have and If they have in-house IT People or if they rely more on ITD.

Roxanne Woeste: It also depends on how agencies code their IT expenditures.

Representative Kempenich: Why is there such a significant decrease in your Professional Service fees line item?

Ed Nagle: We had $100,000 in consulting fees in the operating line.

Robert Peterson discussed the problem of reconciling cash on the campuses using PeopleSoft.

Representative Skarphol: Have the added campuses had difficulty or is it just the original two pilots?

Robert Peterson: All of the campuses have struggled. Most of them are caught up.

Representative Kempenich: How are you looking at this going forward?

Robert Peterson: It is not up to us. We have told them that they need to reconcile their cash in a more timely manner.

Representative Kempenich: Is rounding members a problem they are having?

Robert Peterson: Not really.

Representative Skarphol: How often are they reconciling their cash now?

Don LaFleur: After the write off they are doing it but I am not sure how often.

Vice Chairman Carlisle: Are there any one-time funding requests?

Roxanne Woeste: No.

Vice Chairman Carlisle: How do you get a .8 FTE?

Robert Peterson: That person only works 80% of the time.

Representative Kempenich: Do they still receive benefits?

Robert Peterson: yes.

Representative Kempenich: In looking at your optional requests, you have two auditors listed, what are those for?

Robert Peterson: There was a bill passed two sessions ago. In that bill it listed two auditors but they were taken out during conference committee.

Gordy Smith: What happened is back in 2003, ITD had some responsibilities for going out and setting IT standards that they want agencies to follow in order to keep everybody on the same page. They came to us with some legislators and asked if we would go out and audit these things. ITD did not want to because they were setting the standards they didn't want to be the one's to audit. We said we would do it and we needed two IT auditors and I think it was $190,000. What ended up happening in the conference committee the law stayed in but the money and the auditors were taken out. What we have introduced this time is in House Bill 1318 we are changing the word from shall do these to may do these at the request of ITD.

Representative Skarphol: Has the Senate had the hearing on 1318?

Gordy Smith: Senate GVA heard it yesterday.

Vice Chairman Carlisle: Was your amendment formally presented in Senate Appropriations?

Robert Peterson: Yes but no action was taken on it.

Representative Glassheim: Would Job Service have a private sector salary range?

Robert Peterson: We will check into it

Representative Kroeber: Where do you get your special funds?

Robert Peterson: From fees collected from political subdivision audits.

Representative Skarphol: Do you perform any federal audits?

Robert Peterson: Yes.

Representative Skarphol: Do you have any vacancies in the political subs division of your office?

Robert Peterson: We have one and we are hoping to fill it soon.

Representative Kempenich: How much did State Fleet increase for you?

Robert Peterson: I believe the increase is not a lot.

Vice Chairman Carlisle closed the hearing.

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. 2004

House Appropriations Committee
Government Operations Division

☐ Check here for Conference Committee

Hearing Date: 3/15/07

Recorder Job Number: 5229

Committee Clerk Signature

Minutes:

Chairman Carlson opened the discussion on Senate Bill 2004.

Mr. Smith, Auditor's Office, distributed a chart regarding equity.

Representative Skarphol: Tammy, in the equity pool right now they have $65,000 General Funds, right?

Tammy Dolan: Yes, $65,000 General Funds, $92,916 total.

Gordy Smith: The difference between those two is merely spending authority. There is no money there unless they happen to make enough. The special funds are political sub auditors and they are bidding against regular audit firms so that difference there is spending authority.

Chairman Carlson: That $27,000 difference is spending authority only in the equity pool? So how can we consider that part of the $10million?

Representative Skarphol: Some of it is real money in special funds and some is imaginary. Can you give us a breakdown of that?

Representative Kempenich arrived.

Tammy Dolan: I cannot think of a way we could actually meet up with each agency, each different funding source to give you that number.

Representative Kroeber: On the special funds, we had a big discussion on how a lot of those special fund dollars are actually duplicate dollars. IT is a great example. A majority of the $100million that is in IT was special fund dollars that was once General Fund dollars from another agency.

Representative Skarphol: There should be a way in that equity pool to determine how much of it is spending authority. In this case where they only get the money if they raise the money, the money is not even real unless they get the work. How you can put something like that into an equity pool is kind of bordering on being bogus to be honest with you.

Representative Kroeber: I have heard many times on the opposite position, if they don't make the money they wont have the people.

Representative Glassheim: With $26,000 they are going to get the work.

Chairman Carlson: How about if they have more work than that?

Gordy Smith: Our point is that we would have to have $26,000 or whatever that difference is more work in the biennium than what we have now. We are making it now when we have "x" number of jobs at "x" charge. Most of those contracts are three year contracts.

Chairman Carlson: Where will this equity money put us as far as mid-point?

Ken Purdy: The starting point for these employees would be 86% of the mid-point. That is where they would be.

Chairman Carlson: Out of the total employees how moving out of the total employees in state government?

Ken Purdy: Out of 6420 classified employees, 5899 will receive funds out of the equity pool.

Representative Skarphol: I think we need to do something to help these folks retain employees. I realize that some people don't like being auditors and they want to get out of the business. I have a son that was in that situation. When you have that kind of turn over and that kind of inexperience doing a job at least some of us think is kind of important to state government. My sense is that I would like to see us do it.

A motion was made by Representative Skarphol, seconded by Representative Kempenich to adopt the amendment to add $115,500 to provide salary equity. Motion carried.

A motion was made by Representative Skarphol, seconded by Representative Thoreson for a DO PASS AS AMENDED recommendation to the full committee. The committee vote was 8 Yeas, 0 Nays and 0 Absent and Not Voting. The bill will be carried by Representative Skarphol.

2007 HOUSE STANDING COMMITTEE MINUTES

Bill/Resolution No. SB 2004

House Appropriations Committee

☐ Check here for Conference Committee

Hearing Date: March 16, 2007

Recorder Job Number: 5226

Committee Clerk Signature

Minutes:

Chm. Svedjan opened the hearing on SB 2004.

Rep. Skarphol distributed amendment .0101 (Attachment A).

Rep. Skarphol motioned to adopt amendment .0101. Rep. Carlisle seconded the motion.

Rep. Skarphol: The only change we made in the auditor's budget compared to the Senate is we had rather substantial discussions with the other office about their turnover rates and their inability to keep auditors in this tower. They have an incredibly difficult time doing that. They also have been unable in a lot of ways to reward some of their long time employees. They felt that they needed another $115,000 in equity money. We had an analysis done by OMB and Human Resource Division of their potential needs. The auditor's office did their version and Human Resources did their version of what would happen with this $115,500. It was very comparable. There were some small differences. They were very comparable to what their needs really were in order to try and give this agency an opportunity to retain employees and to reward some of their long time employees and retain them. For that reason we felt this would be appropriate and we hope you concur.

Chm. Svedjan: Is there anything else you wish to tell us about the budget?

Rep. Skarphol: 90% of their budget is salary. If you look at the green sheets the governor's budget recommendation added $11,000 for funding for the national state auditor's association peer review. I think it's done every four years. It provided funding for a new copier for the division of local government audits. They are paid for by the local entities they audit. That is how they pay for the political subdivision auditor's they have in their office. They have federal auditors in their office that are paid for by federal dollars. They only do federal audits. Item 4 maintains $100,000 from the general fund for the Information Technology Consultant. That is something that we asked they do in regards to checking the security of our information technology systems. It reduces one FTE position to an 8/10's position due to a fact that an individual who has been a long time employee wanted to work part time versus full time.

Rep. Aarsvold: I've heard for some time about a concern from school districts and cities that a cost of a state audit is outside the parameters of most bids from private audit firms. Has that been adjusted? Are they getting cities and counties to use them for audits?

Rep. Skarphol: Local political subdivisions have the option of using whoever they wish to use. If they wish to use the auditor's office they may. If they choose to use a private audit they may. That is the reason that there is one unfilled political subdivision auditor authorized in the auditor's office. In the event that they get increased work load that they would be able to hire an individual to handle that increased work load but at this point and time there is not sufficient work to justify filling that position. That is the one unfilled position that they have in that particular division. I cannot speak to the price. I don't know what the bids have been like. The auditor's office does not bid on that work.

Rep. Nelson: Does the State Auditor's office qualify for the equity payments in the executive budget?

Rep. Skarphol: Yes they do. Their portion of the equity dollars was $65,000 general fund. I believe the total equity allowance was $797,000. I think the $32,000 difference is from that political subdivision authorization. If they do not get the money they do not hire the individual and the money doesn't happen.

Rep. Skarphol: There are two more things. They had $220,000 turn back at the end of the biennium and $142,000 comes from their salary line due to unfilled positions and vacancies that they have had because of high turnover.

Rep. Monson: Did you mention that schools can have an option to have anyone else do it. I know in my schools case we do have an audit done every year by a private CPA but we also do have to pay a fee to the auditor's office for some reason. That is going up substantially. I think it is just for them to review what the private auditor does. It's not every year but it is going up. Did you check into that?

Rep. Skarphol: Yes we were informed that they did have to increase the fees. They do in fact have to review all private audit's done of political subdivisions because of federal law. They are required to review them so they are required to spend some time at it. They have felt that they have been charging less than an appropriate amount for their time based on what the private sector is charging for an auditor's time today.

Rep. Wald: This issue of auditing political subdivisions by the state auditor's office surfaced in the past biennium. It is my understanding, and correct me if I'm wrong, did the workload determine whether they will do political subdivisions. They asked them to give it out to private, independent, auditing firms. Every political subdivision by law has to be audited one every two years. When that audit comes in from the private auditing firm, they still have to scrutinize it to make sure it's conforming to state law and that is the reason for the state auditor's fee. Whether it is to hire or not but I know that is in place.

Chm. Svedjan: Is there any further discussion? In your analysis of your budget you were unable to find any other savings that could have helped cover the $115,000?

Rep. Skarphol: That is correct. Its 90+ of salaries and benefits in their agency. There is not much left to look at quite frankly.

The motion to adopt amendment .0101 carried by voice vote and the amendment was adopted.

Rep. Skarphol motioned for a Do Pass. Rep. Thoreson seconded the motion. The motion carried by a roll call vote of 20 ayes, 2 nays and 2 absent and not voting. Rep. Skarphol was designated to carry the bill.

Date: 3/15/07

Roll Call Vote #:

2007 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 2004

House Appropriations- Government Operations Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 18028 . 0101

Action Taken Adopt Amendment by Voice Vote

Motion Made By Skarphol Seconded By Kempenich

Representatives	Yes	No	Representatives	Yes	No
Chairman Al Carlson			Vice Chairman Ron Carlisle		
Rep Keith Kempenich			Rep Bob Skarphol		
Rep Blair Thoreson			Rep Eliot Glassheim		
Rep Joe Kroeber			Rep Clark Williams		

Total Yes ✓ No

Absent

Floor Assignment

If the vote is on an amendment, briefly indicate intent:

Add $115,500 to provide salary equity.

Date: 3/15/07

Roll Call Vote #:

2007 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 3004

House Appropriations- Government Operations Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 78028.0101

Action Taken Do Pass As Amended

Motion Made By Skarphol Seconded By Thoreson

Representatives	Yes	No	Representatives	Yes	No
Chairman Al Carlson	✓		Vice Chairman Ron Carlisle	✓	
Rep Keith Kempenich	✓		Rep Bob Skarphol	✓	
Rep Blair Thoreson	✓		Rep Eliot Glassheim	✓	
Rep Joe Kroeber	✓		Rep Clark Williams	✓	

Total Yes 6 No 0

Absent 0

Floor Assignment Skarphol

If the vote is on an amendment, briefly indicate intent:

Date: 3/14/07
Roll Call Vote #: 1

2007 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 2004

House Appropriations Full Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 78028.0101

Action Taken Adopt amendment 0101

Motion Made By Skarphol Seconded By Carlisle

Representatives	Yes	No	Representatives	Yes	No
Chairman Svedjan					
Vice Chairman Kempenich					
Representative Wald			Representative Aarsvold		
Representative Monson			Representative Gulleson		
Representative Hawken					
Representative Klein					
Representative Martinson					
Representative Carlson			Representative Glassheim		
Representative Carlisle			Representative Kroeber		
Representative Skarphol			Representative Williams		
Representative Thoreson					
Representative Pollert			Representative Ekstrom		
Representative Bellew			Representative Kerzman		
Representative Kreidt			Representative Metcalf		
Representative Nelson					
Representative Wieland					

Total (Yes) _____ No _____

Absent _____

Floor Assignment _____

If the vote is on an amendment, briefly indicate intent:

Voice Vote - carries

Date: 3/16/07
Roll Call Vote #: 2

2007 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 2004

House Appropriations Full Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number 78028.0101

Action Taken Do Pass as amended

Motion Made By Skarphol Seconded By Thoreson

Representatives	Yes	No	Representatives	Yes	No
Chairman Svedjan	✓				
Vice Chairman Kempenich	✓				
Representative Wald	✓		Representative Aarsvold	✓	
Representative Monson	✓		Representative Gulleson	✓	
Representative Hawken	✓				
Representative Klein	✓				
Representative Martinson	✓				
Representative Carlson	—	—	Representative Glassheim	✓	
Representative Carlisle	✓		Representative Kroeber	✓	
Representative Skarphol	✓		Representative Williams	✓	
Representative Thoreson	✓				
Representative Pollert		✓	Representative Ekstrom	✓	
Representative Bellew		✓	Representative Kerzman	—	—
Representative Kreidt	✓		Representative Metcalf	✓	
Representative Nelson	✓				
Representative Wieland	✓				

Total (Yes) 20 No 2

Absent 2

Floor Assignment Skarphol

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

SB 2004: Appropriations Committee (Rep. Svedjan, Chairman) recommends **AMENDMENTS AS FOLLOWS** and when so amended, recommends **DO PASS** (20 YEAS, 2 NAYS, 2 ABSENT AND NOT VOTING). SB 2004 was placed on the Sixth order on the calendar.

Page 1, line 18, replace "538,514" with "654,014"

Page 1, line 21, replace "572,768" with "688,268"

Page 1, line 23, replace "419,802" with "535,302"

Page 2, line 6, replace "7,213,365" with "7,328,865"

Page 2, line 10, replace "8,133,914" with "8,249,414"

Page 2, line 12, replace "5,545,807" with "5,661,307"

Renumber accordingly

STATEMENT OF PURPOSE OF AMENDMENT:

Senate Bill No. 2004 - State Auditor - House Action

	EXECUTIVE BUDGET	SENATE VERSION	HOUSE CHANGES	HOUSE VERSION
Salaries and wages	$7,213,365	$7,213,365	$115,500	$7,328,865
Operating expenses	810,549	810,549		810,549
Capital assets	10,000	10,000		10,000
Information technology consultants	100,000	100,000		100,000
Total all funds	$8,133,914	$8,133,914	$115,500	$8,249,414
Less estimated income	2,588,107	2,588,107		2,588,107
General fund	$5,545,807	$5,545,807	$115,500	$5,661,307
FTE	54.80	54.80	0.00	54.80

Dept. 117 - State Auditor - Detail of House Changes

	ADDS FUNDING FOR SALARY EQUITY ADJUSTMENTS [1]	TOTAL HOUSE CHANGES
Salaries and wages	$115,500	$115,500
Operating expenses		
Capital assets		
Information technology consultants		
Total all funds	$115,500	$115,500
Less estimated income		
General fund	$115,500	$115,500
FTE	0.00	0.00

[1] The House added funding for salary equity adjustments.

2007 SENATE APPROPRIATIONS

CONFERENCE COMMITTEE

SB 2004

2007 SENATE STANDING COMMITTEE MINUTES

Bill/Resolution No. 2004

Senate Appropriations Committee

☒ Check here for Conference Committee

Hearing Date: 4-04-07

Recorder Job Number: 5744

Committee Clerk Signature Alice Delzer

Minutes:

Senator Tom Fischer, Chairman, called the conference committee on SB 2004 to order. In attendance were: Senators: Fischer, Holmberg, and Seymour and Representatives: Skarphol, Kempenich, and Glassheim as well as Tammy Dolan from OMB and Don Wolf from Legislative Council.

Representative Skarphol: In our deliberations on the House side with regard to the auditor's office. The auditor's office made a request that we add $115,000.00 to the budget for purchases of equity and we spent some time discussing it and we asked for them to come back to us with a definition of how they would distribute the dollars and at the same time we asked the human resource department to do a comparable disbursement of the same dollars and see if their premiums about what would reflect of equity was similar and we found it to be quite similar. In the initial discussion we were made aware of the fact that in the governor's budget there was an equity pool for the auditor's office that amounted to a total of $92,916.00. $65,041.00 was general fund. The agency had a total of $220,000.00 of turnback, $142,000.00 of that was salary dollars. Our committee felt that based on their request and our analysis of their turnover rates and their inability to retain people within the auditor's office because of competition from other state agencies in the private sector that it was important that you put

some additional dollars in there in order to try to get some continuity. We could have some level of experience in doing the audits in state.

Senator Holmberg: We've been following what we, not just you but what we have been doing regarding equity funding and I don't know if you've seen the latest one I have. It's dated March. We have really, us together, and the governor had come in the budget over two million dollars already. That was one of the reasons why we said well let's get together and talk about this.

Representative Kempenich: Mr. Chairman, a good chunk of that deals with the guards out there. This is one of the bigger chunks and we kind of started it with the Highway Patrol. We were looking at outside forces when we started this equity business outside of that pool and our criteria was if we're losing people to within state government that is an issue that we are not looking at additional dollars. We are looking at what is going on with Human Resources. But when we look at agencies that come in and say they are losing people to outside forces then we have to look at the issue of dollars. Where are we at comparable and why are we losing them to an outside force. That was kind of our criteria when we were putting dollars into these budgets.

Senator Fischer: One that jumps out at me because of personal experience with welding when I was a senior boiler inspector for the insurance commissioner. The gentleman that retired from that position they can't hire somebody for what he retired at. I know we added to that. I think there are some adjustments that are probably needed.

Representative Skarphol: We fully recognize that we may not be solving a problem but if you talk with the people at human resources or OMB they will tell you that if we were truly going to give equity across state government I think the price tag was $58,000,000.00. We had a $10,000,000.00 equity quote on 2189. If we add all of this up it's probably going to come to $3,000,000.00 maybe more, maybe less total between all the entities out there. I admit we

probably created some inequity with what we've done however we do have entities out there the highway patrol, the state auditor's office, the weather committed weather, there's an attorney in BTI, there's an attorney in the securities department. They cannot fill the positions. I had a son that worked in the state auditor's office and he didn't like auditing. Quite frankly I can understand that. A lot of times their new hires are fresh out of college. They work there for a little while and if they don't like the job they go somewhere else. If they like the job and do well at it quite often we see them at OMB or Legislative Council or other places. I can think of a few off hand that are former auditors that work other places in state government because they got pay increases. Even somewhat more concerning is the fact that there are some long time employees in the state auditor's office that aren't equitable and need to be adjusted. We have kind of overlooked them in the past. I don't think it's appropriate.

Senator Holmberg: Are we taking a look during the next interim at this whole issue of equity. We did some work this past interim but one of the things we need to do is make sure that we are making sense of the whole picture.

Representative Skarphol: I agree entirely.

Question: do we have that language someplace now?

Answer: In the House amendment, OMB's 2015.

No, it requires a report on what we've done. It does not require that we take a look at.

Study it further.

Does it say that?

No, it just says the status of salary equity.

It doesn't really say that we need to study the future. That was to report more on what we accomplished or didn't accomplish in the session.

Mr. Chairman, truthfully I think that's part of the process though to know. There have been more issues than this boiler inspector. We have had 20-25 year employees that have left because they have institutional knowledge and when they replace them the new hire with no experience is paid more than they were paid when they left the position. You get frustrated with it and they probably would have stayed but when you start running into those range caps you really start to grit your teeth about it. That's what we run into about securities. We had to have them change the tax so the attorney we were looking for to get.... The system gets frustrating to put it mildly.

Chairman Fischer: What are the wishes of the committee?

Representative Kempenich made a motion that the Senate accede to the House amendments.

Representative Skarphol seconded the motion.

Roll Call Vote: Yes 6 No 0 Absent 0

Meeting was adjourned.

REPORT OF CONFERENCE COMMITTEE

SB 2004: Your conference committee (Sens. Fischer, Holmberg, Seymour and Reps. Skarphol, Kempenich, Glassheim) recommends that the **SENATE ACCEDE** to the House amendments on SJ page 1122 and place SB 2004 on the Seventh order.

SB 2004 was placed on the Seventh order of business on the calendar.

2007 TESTIMONY

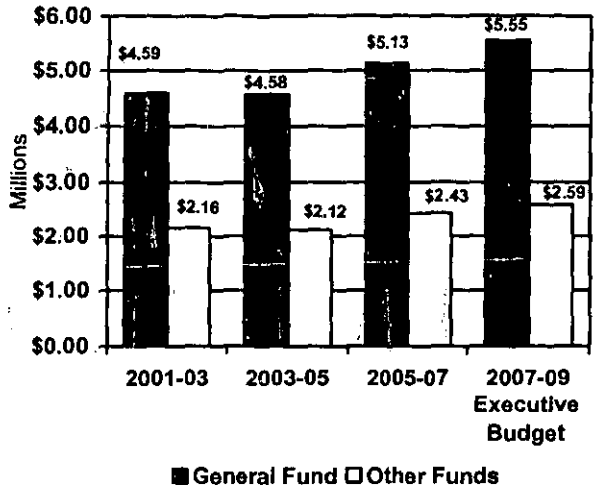
SB 2004

Prepared by the North Dakota Legislative Council staff for Senate Appropriations
January 13, 2007

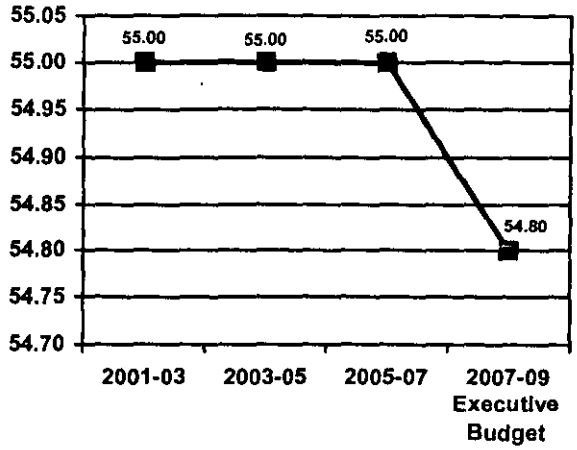
Department 117 - State Auditor
Senate Bill No. 2004

	FTE Positions	General Fund	Other Funds	Total
2007-09 Executive Budget	54.80	$5,545,807	$2,588,107	$8,133,914
2005-07 Legislative Appropriations	55.00	5,126,005	2,435,141	7,561,146
Increase (Decrease)	(0.20)	$419,802	$152,966	$572,768

Agency Funding



FTE Positions



Executive Budget Highlights

	General Fund	Other Funds	Total
1. Adds funding for National State Auditors Association peer review, which was last conducted in the 2003-05 biennium	$11,000		$11,000
2. Provides funding for a new copier for the division of local government audits		$10,000	$10,000
3. Increases funding for operating expenses primarily due to increases in costs for travel ($12,259) and information technology data processing ($31,825)	$1,404	$21,850	$23,254
4. Maintains $100,000 from the general fund for an information technology consultant to test information technology system security			$0
5. Reduces 1 FTE office manager position to a .8 FTE position	($23,305)		($23,305)

Other Sections in Bill

Section 4 of Senate Bill No. 2004 provides for the statutory changes necessary to increase the State Auditor's salary as follows:

Annual salary authorized by the 2005 Legislative Assembly:

July 1, 2005	$70,739
July 1, 2006	$73,568

Proposed annual salary recommended in the 2007-09 executive budget:

July 1, 2007	$76,511
July 1, 2008	$79,571

The executive recommendation provides funding for elected officials' salary increases equal to 4 percent of salaries, effective July 1, 2007, and 4 percent, effective July 1, 2008.

Continuing Appropriations

No continuing appropriations for this agency.

Major Related Legislation

Senate Bill No. 2053 - This bill amends North Dakota Century Code Section 54-10-29 relating to audits of computer systems performed by the State Auditor. The bill removes the requirement that the executive officer of any state agency or the governing bo of any political subdivision be notified of tests conducted in connection with the review and assessment of computer systems or relat security systems. This bill does not remove the requirement to notify the Attorney General of tests conducted on computer systems or the Attorney General's office.

Prepared by the North Dakota Legislative Council staff for House Appropriations
February 21, 2007

Department 117 - State Auditor
Senate Bill No. 2004

	FTE Positions	General Fund	Other Funds	Total
2007-09 Executive Budget	54.80	$5,545,807	$2,588,107	$8,133,914
2005-07 Legislative Appropriations	55.00	5,126,005	2,435,141	7,561,146
Increase (Decrease)	(0.20)	$419,802	$152,966	$572,768

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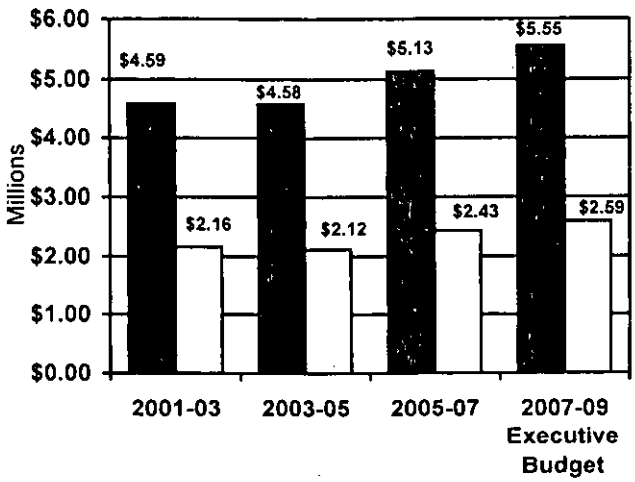
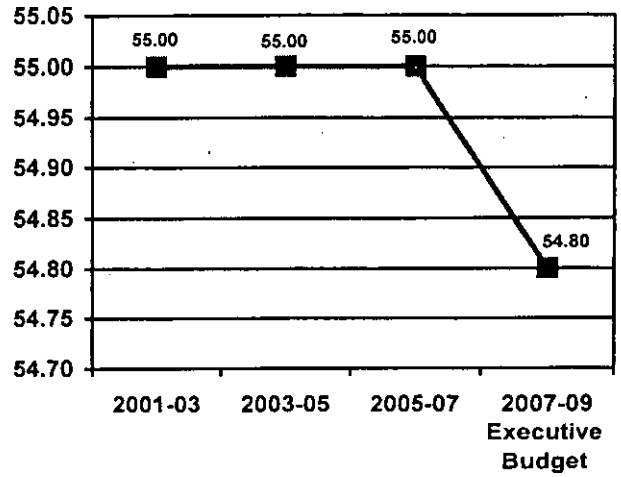


FTE Positions



First House Action

The Senate did not change the executive budget recommendation of the State Auditor.

Executive Budget Highlights

	General Fund	Other Funds	Total
1. Adds funding for National State Auditors Association peer review, which was last conducted in the 2003-05 biennium	$11,000		$11,000
2. Provides funding for a new copier for the division of local government audits		$10,000	$10,000
3. Increases funding for operating expenses primarily due to increases in costs for travel ($12,259) and information technology data processing ($31,825)	$1,404	$21,850	$23,254
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Continuing Appropriations

No continuing appropriations for this agency.

Major Related Legislation

Senate Bill No. 2053 - This bill amends North Dakota Century Code Section 54-10-29 relating to audits of computer syste performed by the State Auditor. The bill removes the requirement that the executive officer of any state agency or the governing bo of any political subdivision be notified of tests conducted in connection with the review and assessment of computer systems or related security systems. This bill does not remove the requirement to notify the Attorney General of tests conducted on computer systems of the Attorney General's office.

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STATE CAPITOL
600 E. BOULEVARD AVE. - DEPT. 117
BISMARCK, ND 58505

Same testimony to the House

TESTIMONY BEFORE THE
SENATE APPROPRIATIONS COMMITTEE
Senator Ray Holmberg, Chairman

January 16, 2007

S.B. No. 2004

Testimony - Presented by:
Robert R. Peterson, State Auditor

Agency Mission - The mission of our agency is to provide efficient, quality audit services, with limited interruption to our client's operations, and to use the information gained from our audits to help state and local governmental units operate more efficiently and effectively for the benefit of the citizens of North Dakota.

Programs and Objections - The activities of the Office of the State Auditor are carried out through four programs, each of which has its own goals, objectives, and strategies. The following pages provide an overview of each of these programs.

Budget Overview – The next page shows a comparison of our current appropriation to the Executive recommendation and to what we are requesting for the 2007-2009 appropriation.

APPROPRIATION SUMMARY

	Present Appropriation 2005-2007	Estimated Expenditures 2005-2007	Executive Recommendation 2007-2009	Requested Appropriation 2007-2009
By Major Program				
Administration	315,420	295,361	337,432	337,432
Division of Local Govt. Audits	1,441,970	1,369,251	1,665,125	1,665,125
Division of State Audits	4,810,585	4,609,036	5,208,375	5,323,875
Mineral Royalty Auditing	993,171	705,030	922,982	922,982
Total Major Programs	7,561,146	6,978,678	8,133,914	8,249,414
By Line Item				
Salaries and Wages	6,674,851	6,263,488	7,213,365	7,328,865
Operating Expenses	876,295	710,190	810,549	810,549
Capital Assets	10,000	5,000	10,000	10,000
Info. Technology Consultants			100,000	100,000
Total Line Items	7,561,146	6,978,678	8,133,914	8,249,414
By Funding Source				
General Fund	5,126,005	4,904,397	5,545,807	5,661,307
Federal Funds	993,171	705,030	922,982	922,982
Special Funds	1,441,970	1,369,251	1,665,125	1,665,125
Total Funding Source	7,561,146	6,978,678	8,133,914	8,249,414
Total FTEs	55.00	55.00	54.80	54.80

PROGRAM 1 - ADMINISTRATION

This program includes all expenses associated with the State Auditor and the office manager, which consist primarily of salaries, travel expenses, professional development expenses, and professional services costs which benefit all programs of the office.

Senate Bill No. 2004 provides the necessary funding to successfully carry out the objective of this program.

PROGRAM 2 – STATE AUDITS

Performance Audits -

Performance auditing is an important part of state government. Performance audits determine if programs are operating efficiently and effectively, and also determine if the programs are accomplishing what the Legislature intended them to accomplish. The vast majority of states have a performance audit function.

During the current biennium, the performance audit team completed a performance audit of the Division of Emergency Management including State Radio and 911 fees. Two reports were issued and presented to the Legislative Audit and Fiscal Review Committee (LAFRC) on January 10, 2006. The performance audit team also completed a performance audit of Workforce Safety and Insurance. The report was presented to the LAFRC on November 29, 2006.

In addition, the performance audit team also conducted an audit follow-up on the status of recommendations from the Department of Transportation's Office of Driver and Vehicle Services performance audit. The report was presented to the LAFRC on June 19, 2006.

Currently the performance audit team is conducting a performance audit of the University of North Dakota School of Medicine and Health Sciences (UNDSMHS). We expect to complete this audit prior to the end of the current biennium.

After the UNDSMHS audit, the performance audit team will conduct an audit follow-up on the status of recommendations from the Administrative Committee on Veterans' Affairs and Department of Veterans' Affairs performance audit. We will also conduct an audit follow-up on the recommendations from the Department of Corrections and Rehabilitation performance audit report.

Despite the fact that our performance audit resources are very limited compared to other states, we have been able to make a significant difference in state government. An example would be the performance audit report on Workforce Safety and Insurance (WSI). This performance audit contained 60 formal recommendations. There are many significant recommendations in that report which address topics such as:

a) establishing an adequate procurement system;
b) complying with legislative intent;
c) improving the use of public funds;
d) establishing a consistent, uniform hiring process;
e) improving performance appraisals and ensuring the pay for performance system operates effectively;
f) improving communication between executive management and other employees;
g) improving actions to increase employee morale;
h) complying with state laws pertaining to bonuses and;
i) establishing Board-directed detailed, performance criteria.

Our performance audit of the Division of Emergency Management (since renamed the Division of Emergency Services) and 911 fees also contains significant recommendations. The two reports contained 26 formal recommendations, which included the following topics:

a) complying with state law to ensure fees cover cost of services;
b) improving State Radio's billing and collection processes for 911 services;
c) obtaining appropriate legislative authority to provide dispatching services and charge applicable fees;
d) complying with salary administrative procedures;
e) expending funds only as outlined in the application request approved by the Emergency Commission;
f) reviewing administrative areas to determine if they can be combined;
g) having political subdivisions ensure use of 911 fees comply with legislative intent and;
h) having political subdivisions ensure amounts retained by phone providers for administrative costs are appropriate.

Occasionally our work requires that we hire a consultant. The use of consultants has proven to be a valuable tool in conducting performance audits. Their use allows us to expand the

scope of our work into specialized or technical areas. In addition, we leverage expensive consultant hours with our own work and our staff is able to learn from the consultants. All of these advantages enable us to continue to improve as a performance audit team and to provide decision-makers with valuable information on the operations of state government.

Our performance audit process, audit reports, and working papers are reviewed by the National State Auditor's Association (NSAA) peer review team as part of the Office of the State Auditor's Office peer review process. Our office is required to undergo a peer review at least once every three years. The performance audit division has not had any findings in the NSAA peer review reports for the past three peer reviews, covering nine years.

Operational Audits -

In our two-year biennial audits of state agencies we include measures of accountability (financial, compliance, efficiency, and performance measures) in our audit scope to provide results that will help agencies make their operations more effective and efficient. This change in audit scope has helped many state agencies improve the efficiency and effectiveness of their operations.

Operational improvements come from working with the state agencies, by using our expertise and research to offer constructive assistance and make recommendations for improvement. Our goal is to help individuals do their assigned work as efficiently and effectively as possible while giving them better control over the process. Examples of a few of our significant findings include:

a) A finding that resulted in changes to the Attorney General's sex offender system.

b) Findings at the Department of Human Services to improve the control over prescription drugs at the State Hospital and Developmental Center's on-site pharmacies, and operating improvements relating to cross checking food stamp payments with incarcerated individuals.

c) A finding at the Health Department which resulted in improving their food inspection process; and

d) Findings at the Racing Commission relating to controls over the simulcast provider and two important areas for the legislature to consider, relating to the Fargo Horse Park and the effects of legislation passed by the 2005 session.

Information Technology Audits –

Our information systems auditors audit individual computer applications and computer environments.

During the current biennium we have completed these computer audits:

a) ConnectND Human Resources
b) ConnectND Financials
c) Information Technology Department (computer environment)
d) ConnectND Student Administration

These audits have resulted in critical findings and recommendations to make needed improvements to the state's new PeopleSoft system.

As part of the Information Technology Department audit we hired a consultant to conduct a security review of the state network. We plan to do this on a biennial basis.

In February, 2006 the Legislative Information Technology Committee requested we review the Department of Public Instruction's implementation of the Statewide Data Analysis and Reporting System (TetraData) and the lessons to be learned from it.

A recent study performed by the Information Technology Department identified 259 business applications within state government. To date we have reviewed seven of these systems.

Our information systems auditors are also responsible for helping with computer assisted audit techniques, network administration, and handling computer support for our office at four different locations.

Financial Statement Audits –

The Office of the State Auditor performs annual financial statement audits of the state's Comprehensive Annual Financial Report (CAFR) (4,500 hrs.) and the ND University System's basic financial statements (3,700 hrs.).

Several important recommendations were made relating to our audits of the state's CAFR and the NDUS CAFR. Most serious were related to problems encountered by the state and the NDUS in implementing the PeopleSoft ConnectND system. These findings included:

a) Lack of cash account reconciliation – the state was unable to reconcile cash recorded on the PeopleSoft system to the Bank of North Dakota. This eventually resulted in an unreconcilable difference of over $1.5 million (State CAFR 05-3);

b) PeopleSoft Reconciliations – the two pilot campuses were unable to reconcile critical financial information (NDUS CAFR audit finding number 04-2);

c) PeopleSoft access control weakness - Security roles used by state agencies had a design flaw which resulted in a significant internal control weakness. As a result, people with the role to approve expenditure transactions also had the ability to initiate the same transactions (State CAFR 05-2), and;

d) The lack of proper payroll access controls - This deficiency made it impossible for state agencies, especially the larger state agencies, to implement controls to properly segregate payroll duties. (State CAFR audit finding number 04-2).

Federal Single Audit -

The final type of audit conducted is the statewide single audit of federal assistance received by all state agencies. This audit is required by federal law and is performed once every two years. The 2003-2004 single audit required over 9,000 hours. All colleges and universities, and 34 state agencies receive and expend federal financial assistance. The 2003-2004 single audit covered $2.2 billion of federal expenditures.

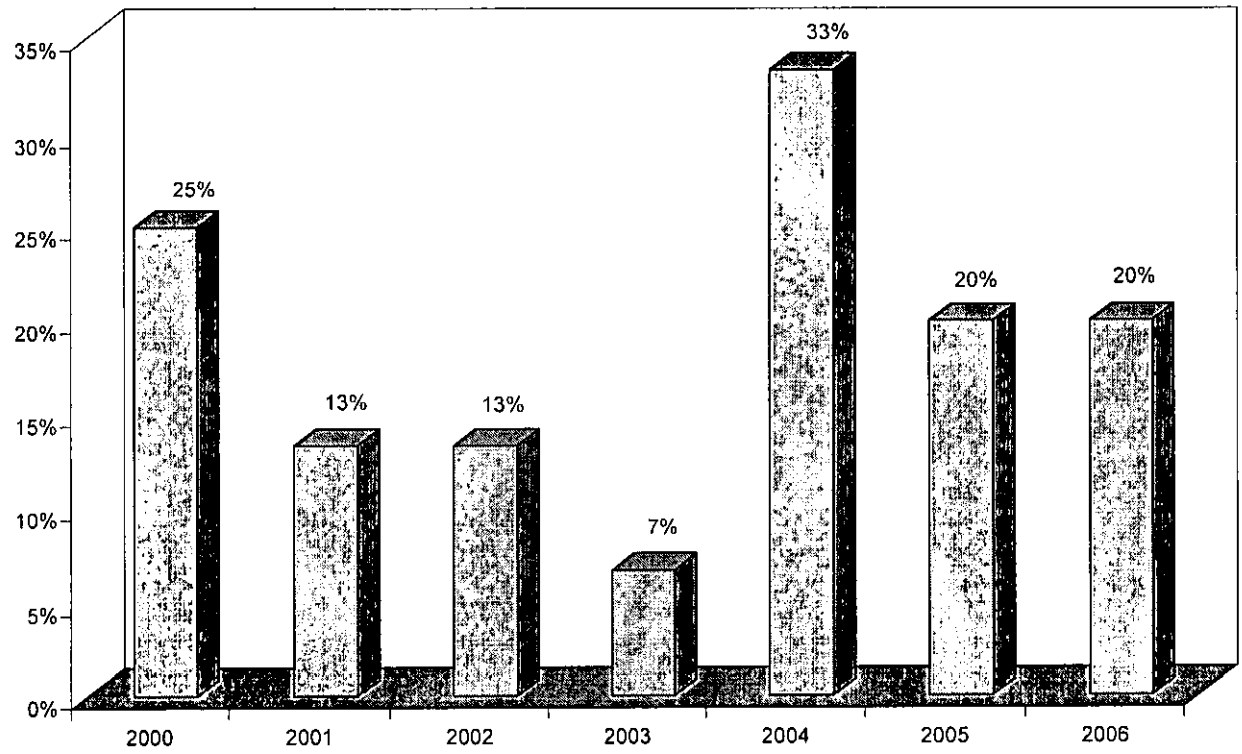
Special Projects –

In addition to audits, our office provides other services to state government and to legislators. We assist the Office of Management and Budget (OMB) and other state agencies in implementing new accounting pronouncements, we help state agencies implement and adhere to policies issued by OMB and the federal government, and we answer questions from state agencies on state and federal laws and regulations. We are involved in monitoring the audits of 21 state agencies or programs that are performed by independent CPA firms. Since 2004 we have been offering our expertise to OMB on questions pertaining to the new ConnectND system.

Turnover –

The turnover of financial auditors in the state agency division has been, and continues to be unacceptably high. We are asking for assistance from the Legislature to address this turnover problem. As the chart on the following page shows, our turnover in the Bismarck Office has been 20% or higher for the last 3 calendar years.

State Agency Financial Auditor Turnover Percentages
(Bismarck Office)



Calendar Years 2000 through 2006

The State Agency Division has a total of 21 financial auditors, 6 of which are in Fargo, leaving only 15 financial auditors in Bismarck. The 33% turnover for 2004 shown above, represents 5 auditors out of a total pool of 15 in Bismarck.

In addition to the significant problem we are experiencing with turnover, we are experiencing hiring difficulties. It is getting more difficult to fill our vacancies with qualified people. The number of qualified individuals applying for positions keeps shrinking. Private CPA firms are starting auditors out at $2,900 - $3,000 per month compared to our starting salary of $2,450.

PROGRAM 3 - LOCAL GOVERNMENT AUDITS

Financial and Compliance Audits –

Section 54-10-14 of the North Dakota Century Code requires counties, cities, school districts, and other political subdivisions to be audited every two years. The governing board of these entities may select the Office of the State Auditor, or a public accounting firm to perform the audit. On an annual basis, our office performs about 100 audits, with public accounting firms performing about 275 local government audits.

Annual Reports of Small Entities –

Cities with less than 300 population, school districts with less than 100 enrolled students, park and soil conservation districts with less than $200,000 of annual receipts, and other political subdivisions with less than $100,000 of annual receipts may file an annual report in lieu of an audit. These reports are reviewed and approved by our office. We review about 710 of these reports each year. Smaller local government reports reviewed include: park districts, school districts, rural fire protection districts, and rural ambulance service districts.

Review of State Subrecipient Audit Reports –

This division also reviews audit reports of local governments receiving federal financial assistance from 10 state agencies. This service saves those agencies from having to review the reports themselves. We review about 300 audit reports for these 10 state agencies.

Review of Alleged Fraud or Embezzlement –

This division is also responsible for investigating alleged instances of fraud or embezzlement of public funds. Before any state or local governmental entity can recover funds from the State Bonding Fund, our office must conduct an investigation and report the results of our investigation to the State Bonding Fund.

The local government division is entirely self-funded. It operates on revenue generated from audit fees, fees charged for reviewing small government reports and private auditing firms' reports, and fees for Bonding Fund investigations.

PROGRAM 4 - MINERAL ROYALTY AUDITS

This program was started in 1982, and in 1985 the federal government started funding the program 100 percent. This program is responsible for ensuring that the federal government and the state of North Dakota are receiving their share of royalty payments for federal public domain leases located within the state. Royalty payments are made on oil, gas, and coal leases. There are currently 11 states and 7 Native American tribes participating in this program with the U.S. Department of Interior, Minerals Management Service Division.

Senate Bill No. 2004 provides the necessary funding to successfully carry out the operations of this program.

2007 - 2009 BUDGET CONSIDERATIONS

Senate Bill No. 2004 in it's current form does not provide sufficient general fund dollars for the state agency division.

We are having difficulty getting qualified accountants to apply for such a low starting salary. The relatively new accounting major requirements (150 credit hours), have resulted in less students going into accounting and therefore an increased demand for accountants. Our starting salary is $2,450 per month, while private CPA firms in town have starting salaries around $3,000 per month.

Our turnover happens at all levels of experience, since we cannot compete with the salaries offered by other state agencies or the private sector.

While the Executive Budget includes $5.0 million from the general fund for equity pool adjustments, we do not believe our share of that pool will adequately address our high turnover.

We are asking that Senate Bill No. 2004 be amended to include $115,500 for salary dollars to reduce turnover and provide equity increases for our more experienced auditors.

WE ARE REQUESTING THE FOLLOWING AMENDMENT BE MADE TO SENATE BILL NO. 2004

1) Increase general funds to reduce turnover and provide salary equity increases - $115,500.

PROPOSED AMENDMENTS TO SENATE BILL NO. 2004

Page 1, line 18, replace "$538,514" with "$654,014"

Page 1, line 21, replace "572,768" with "688,268"

Page 1, line 23, replace "$419,802" with "535,302"

Page 2, line 6, replace "$7,213,365" with "$7,328,865"

Page 2, line 10, replace "8,133,914" with "8,249,414"

Page 2, line 12, replace "$5,545,807" with "$5,661,307"

State Auditors Office Salary Increase Comparisons

					HRMS	St Auditor
NAME	CLASS	Title	GR	12/1/2006 Yrs Svc	$115,000 based on HRMS Eqty Mdl 2 Inc $	$115,000 based on Aud Office Salary Guide Amounts Inc $
Bear,Ryan	CL0231	IS Aud I	9	1.9	79	100
Sipes,Robert	CL0234	IS Aud IV	14	17.1	260	200
Petrowitz,Aaron	CL0241	Aud I	9	0.2	98	0
Tumberg,Heidi	CL0241	Aud I	9	1.1	103	0
Morlock,Kristi	CL0242	Aud II	11	0.6	106	0
Sabot,Angela	CL0242	Aud II	11	1.2	109	0
Ridl,Rachel	CL0242	Aud II	11	1.2	111	0
Klubberud,Angela	CL0242	Aud II	11	1.5	113	0
Fuher,Richard	CL0242	Aud II	11	1.8	114	0
Stroklund,Alan	CL0242	Aud II	11	9.9	126	155
Wike,Andrea	CL0243	Aud III	12	3.9	119	100
Hellman,Delan	CL0243	Aud III	12	5.5	137	300
Bader,Allison	CL0243	Aud III	12	11.3	146	300
Hoffmann,Robyn	CL0243	Aud III	12	8.6	151	330
Bensen,Orlin	CL0244	Aud IV	14	7.9	198	300
Schmitcke,Michael	CL0244	Aud IV	14	6.9	154	300
Scherbenske,Kevin	CL0244	Aud IV	14	8.4	217	300
Cox,Dan	CL0244	Aud IV	14	10.5	220	375
Feltman,Mary	CL0244	Aud IV	14	15.8	286	155
Feltman,David	CL0244	Aud IV	14	29.8	287	212
Scott,Mark	CL0244	Aud IV	14	16.3	235	200
Wahl,Jason	CL0244	Aud IV	14	10.9	178	225
Ehrhardt,Frederick	CL0244	Aud IV	14	26.8	242	200
Pedersen,Cynthia	CL0244	Aud IV	14	19.5	200	200
Steussy,Paul	CL0244	Aud IV	14	25	201	170
				9.7	**4,190**	**4,122**
Biennium total w/16% benefit add-on					**$ 116,650**	**$ 114,756**