

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2246

Introduced by

Senator Cook

1 A BILL for an Act to amend and reenact subsection 1 of section 54-10-14 of the North Dakota
2 Century Code, relating to audits.

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

4 **SECTION 1. AMENDMENT.** Subsection 1 of section 54-10-14 of the North Dakota Century
5 Code is amended and reenacted as follows:

6 1. The state auditor shall audit the following political subdivisions once every two years,
7 except as provided in this section or otherwise by law:

8 a. Counties.

9 b. Cities, and when a city is audited, to include any political subdivision that was
10 created by the city and has bonding authority.

11 c. Park districts.

12 d. School districts.

13 e. Firefighters relief associations.

14 f. Airport authorities.

15 g. Public libraries.

16 h. Water resource districts.

17 i. Garrison Diversion Conservancy District.

18 j. Rural fire protection districts.

19 k. Special education districts.

20 l. Area career and technology centers.

21 m. Correction centers.

22 n. Recreation service districts.

23 o. Weed boards.

24 p. Irrigation districts.

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- 1 q. Rural ambulance service districts.
- 2 r. Southwest water authority.
- 3 s. Regional planning councils.
- 4 t. Soil conservation districts.
- 5 u. ~~Housing authorities not required to be audited by the federal department of~~
- 6 ~~housing and urban development.~~