



Office of the
State Auditor

TESTIMONY TO HOUSE APPROPRIATIONS – GOVERNMENT OPERATIONS DIVISION
HB 1093 – STATE AUDITOR’S OFFICE APPROPRIATIONS
1/18/2021

Good morning, Chairman Vigesaa, members of the committee, my name is Joshua Gallion, and I serve as North Dakota’s State Auditor. I’m here today to discuss some of the updates and clarifications necessary to make N.D.C.C. 54-10 more effective.

As you are aware, the State Auditor is a constitutional state official elected by North Dakota citizens. My job is to lead the way in providing truthful, objective, and independent information to you and the citizens of North Dakota. Our mission is to produce informative audits to improve government through our team who is committed to generating greater value for taxpayers.

Currently, we are required by North Dakota Century Code to check for adequate bonding coverage at every state agency we audit. The North Dakota Insurance Reserve Fund (NDRF) recently made us aware that each state agency has their own rolling coverage. An application is only required if an agency would choose to adjust the dollar amount of coverage.

Our team feels that spot checking agency coverage is all that is necessary for our audit reports.

This concludes my testimony and I’d be happy to answer any questions you may have.