

**FIRST ENGROSSMENT**

**ENGROSSED HOUSE BILL NO. 1004**

Introduced by

Appropriations Committee

1 A BILL for an Act to provide an appropriation for defraying the expenses of the state auditor; and  
2 to amend and reenact section 54-10-10 of the North Dakota Century Code, relating to the salary  
3 of the state auditor.

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

5 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds  
6 as may be necessary, are appropriated out of any moneys in the general fund in the state  
7 treasury, not otherwise appropriated, and from other funds derived from special funds and  
8 federal funds, to the state auditor for the purpose of defraying the expenses of the state auditor,  
9 for the biennium beginning July 1, 2025, and ending June 30, 2027, as follows:

	<u>Base Level</u>	<u>Adjustments or Enhancements</u>	<u>Appropriation</u>
12 Salaries and wages	\$14,627,899	\$843,128	\$15,471,027
13 New and vacant FTE pool	0	626,476	626,476
14 Operating expenses	1,719,771	69,321	1,789,092
15 Information technology consultants	<u>450,000</u>	<u>135,000</u>	<u>585,000</u>
16 Total all funds	\$16,797,670	\$1,673,925	\$18,471,595
17 Less other funds	<u>6,486,821</u>	<u>4,630</u>	<u>6,491,451</u>
18 Total general fund	\$10,310,849	\$1,669,295	\$11,980,144
19 Full-time equivalent positions	65.00	(4.00)	61.00

20 **SECTION 2. ONE-TIME FUNDING - EFFECT ON BASE BUDGET - REPORT TO**

21 **SEVENTIETH LEGISLATIVE ASSEMBLY.** The following amounts reflect the one-time funding  
22 items included in the appropriation in section 1 of this Act which are not included in the entity's

1 base budget for the 2027-29 biennium and which the entity shall report to the appropriations  
2 committees of the seventieth legislative assembly regarding the use of this funding:

3 <u>One-Time Funding Description</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Funds</u>
4 Cost related to new FTE	\$0	\$3,000	\$3,000
5 Peer review	25,000	0	25,000
6 Audit software migration	<u>25,200</u>	<u>10,800</u>	<u>36,000</u>
7 Grand total	\$50,200	\$13,800	\$64,000

8 **SECTION 3. NEW AND VACANT FTE POOL - LIMITATION - TRANSFER REQUEST.** The  
9 state auditor may not spend funds appropriated in the new and vacant FTE pool line item in  
10 section 1 of this Act, but may request the office of management and budget to transfer funds  
11 from the new and vacant FTE pool line item to the salaries and wages line item in accordance  
12 with the guidelines and reporting provisions included in House Bill No. 1015, as approved by the  
13 sixty-ninth legislative assembly.

14 **SECTION 4. AMENDMENT.** Section 54-10-10 of the North Dakota Century Code is  
15 amended and reenacted as follows:

16 **54-10-10. Salary of state auditor.**

17 The annual salary of the state auditor is ~~one hundred thirty thousand one hundred thirty-nine~~  
18 thousand two hundred fifty-six dollars through June 30, ~~2024~~2026, and ~~one hundred thirty-five~~  
19 thousand two hundred one hundred forty-three thousand four hundred thirty-four dollars  
20 thereafter.