

**FISCAL NOTE**  
**SENATE BILL NO. 2251**  
**LC# 25.0851.03000**  
**03/24/2025**

## 1 - 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.*

	2023-2025 Biennium		2025-2027 Biennium		2027-2029 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues			\$(343,353)		\$(343,353)	
Expenditures				\$(343,353)		\$(343,353)
Appropriations						

## 2 - County, City, School District, and Township Fiscal Effect

*Identify the fiscal effect on the appropriate political subdivision.*

	2023-2025 Biennium	2025-2027 Biennium	2027-2029 Biennium
Counties			
Cities			
School Districts			
Townships			

## 3 - Bill and Fiscal Impact Summary

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

The bill removes the requirement of the State Auditor's Office to bill for agency audits, clarifies the ability to bill for the Federal Single Audit, and provides for other clean-up language.

## 4 - Fiscal Impact Sections Detail

*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.*

Section 1 removes the requirement of the State Auditor's Office to bill state agencies for their audit.

## 5 - Revenues Detail

*For information shown under state fiscal effect in 1 or 2, please explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

The forecasted revenue for the 25-27 and 27-29 biennia is \$343,353. This is the amount billed to other state agencies based on a percentage of their special fund expenditures to total expenditures. Legislative changes during the 68th Legislative Session removed the ability to bill the NDUS and their institutions. Revenue for agency audits in the 21-23 biennium, prior to the change, was \$747,726. The change resulted in a 54% drop in revenue, and the proposed changes would eliminate the remaining portion.

Under current law, the ND Mill and Elevator is \$68,000 (or 20%) of the \$343,353 as they receive annual financial statement audits.

## 6 - Expenditures Detail

*For information shown under state fiscal effect in 1 or 2, please explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

The special funds responsible for paying for the state agency audits would save this money, and could be used on existing programs in the specific agency.

## 7 - Appropriations Detail

*For information shown under state fiscal effect in 1 or 2, please 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 or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

## Contact Information

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**Date Prepared:** 01/23/2025