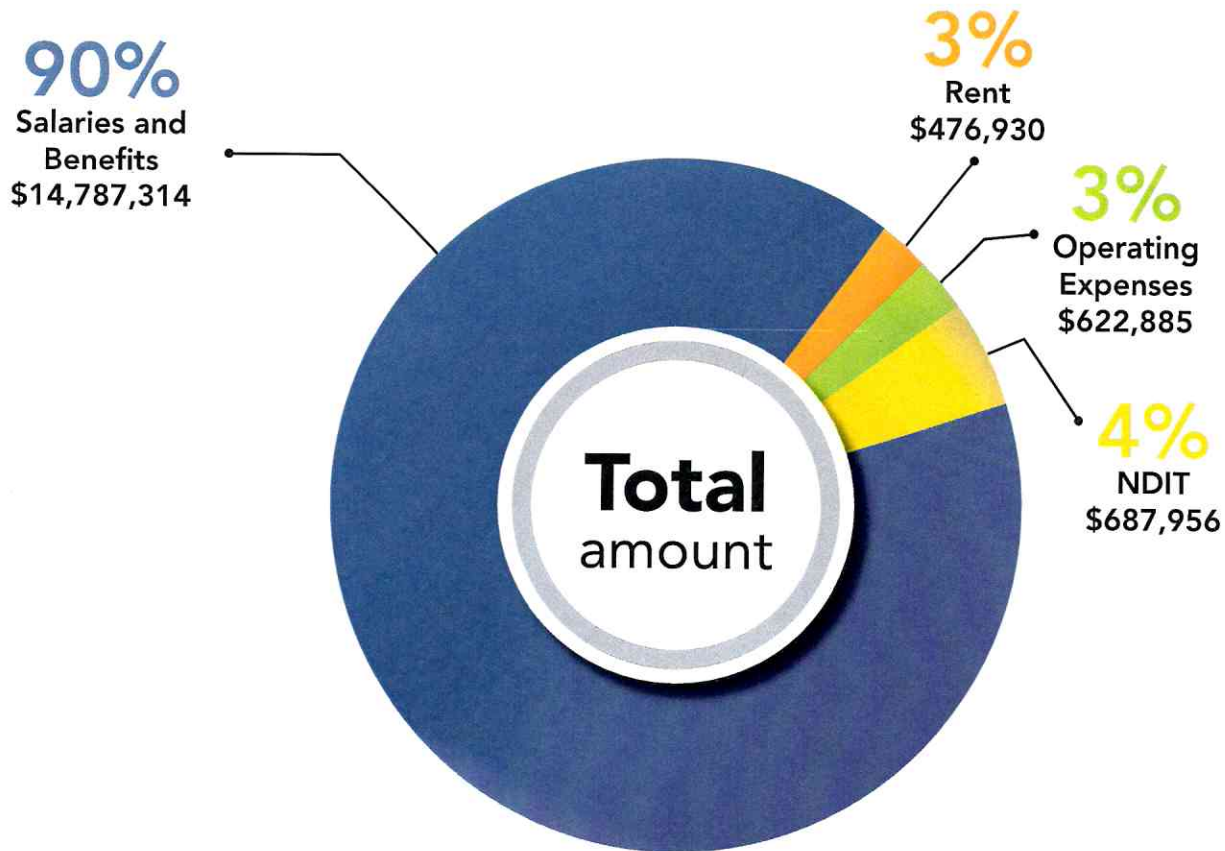


Office of the
State Auditor

How is the Auditor's Office money allocated?



Who audits the auditor?

Our State and Local Government Team undergoes two different reviews. They are:

The National State Auditors Association (NSAA) – Peer Review

Every three years, we receive a "peer review" from the National State Auditors Association (NSAA). NSAA is an affiliate of NASACT - the National Association of State Auditor's, Comptrollers and Treasurers. A group of expert auditors from various states across the country gather as a team onsite in our State Capitol to assure our stakeholders that we are following current Yellow Book auditing standards.

The North Dakota Legislative Council - Financial Audit

Every two years, our office's finances are audited by an independent public accountant under contract with North Dakota Legislative Council.

The most recent reviews of our office can be found on our website at nd.gov/auditor.



Where does the money come from?

\$5,008,241

Paid for by local governments for 82 audits and 1,209 annual financial report reviews. This also helps pay for:

- Citizen initiated petition audits.
- Special investigations.

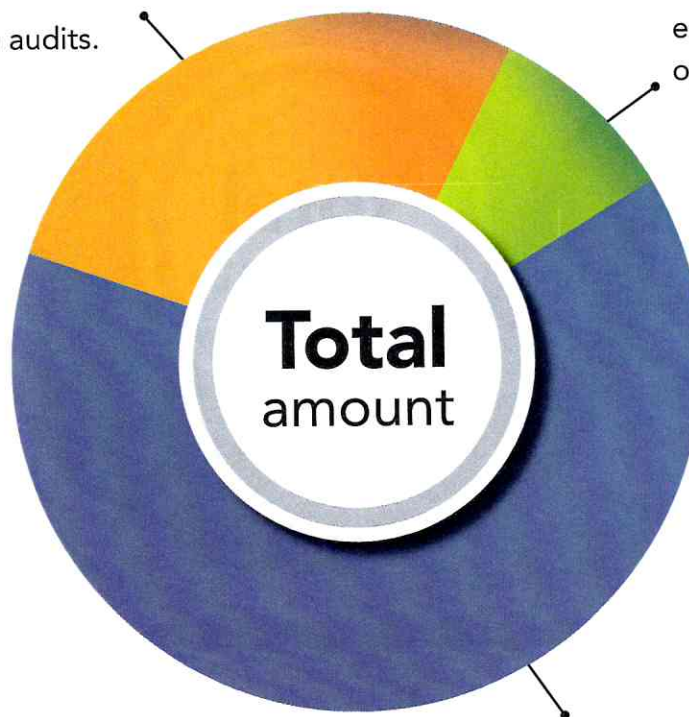
Local governments (also called political subdivisions) are required by state law to receive an audit every two years if they have more than \$2,000,000 in revenue.

\$1,515,580

From the federal government to fund the mineral royalty division. This money pays for:

- Compliance and audits of energy companies operating on federal land.

The Mineral Royalty division uses compliance reviews to verify that the federal government received the correct lease royalty money from energy companies that extract minerals from federal leases within our state



**Total
amount**

\$10,571,814

From the Legislature for 75 state agency audits. This also pays for:

- The biennial audit of the financial statements of the State of North Dakota (the ACFR).
- The quality assurance function.
- Training and Education Coordinator for local governments.
- The biennial audit of federal money used or managed by the State (the Single Audit).

State government consists of organizations like colleges and universities, commissions, councils, and agencies like the Governor's office, and the Highway Patrol. State law requires an audit of all state government entities every two to four years.