

## DEPARTMENT 117 - STATE AUDITOR 2025-27 BASE-LEVEL BUDGET

### Base Budget - Summary

	<u>Base Level</u>
Salaries and wages	\$14,627,899
Operating expenses	1,719,771
Information technology (IT) consultants	<u>450,000</u>
Total all funds	\$16,797,670
Less other funds	<u>6,486,821</u>
Total general fund	\$10,310,849
Full-time equivalent (FTE) positions	65.00

### Selected Base Budget Information

	General Fund	Other Funds	Total
1. Includes salary and benefits funding for 65 FTE positions, including the State Auditor's annual salary of \$130,000 effective July 1, 2023, and \$135,200 effective July 1, 2024, and \$300,000 for temporary salaries and internships, of which \$100,000 is from the general fund	\$9,186,264	\$5,441,635	\$14,627,899
2. Includes funding for operating expenses primarily related to IT data processing, office space rent, professional development, and travel	\$974,585	\$745,186	\$1,719,771
3. Includes funding for IT consultants to perform security testing	\$150,000	\$300,000	\$450,000
4. The State Auditor's budget includes four divisions--Administrative Services, Division of Local Governments, Division of State Audits and University System Performance Audits, and Division of Mineral Royalty Audits			

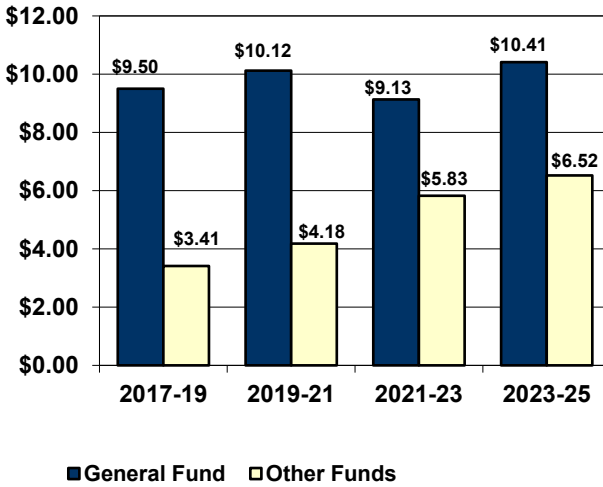
### Continuing Appropriations

There are no continuing appropriations for this agency.

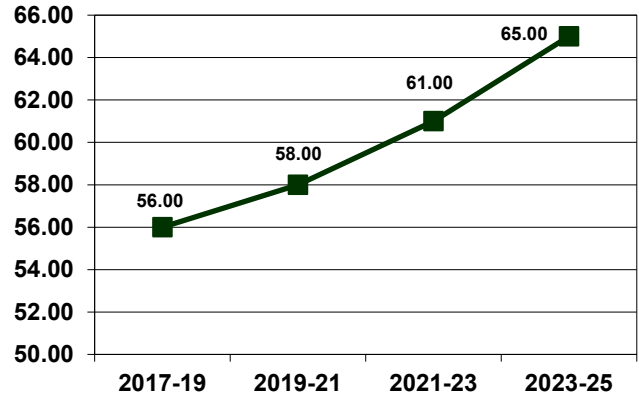
# Historical Appropriations Information

## Agency Appropriations and FTE Positions

Agency Funding (Millions)



FTE Positions



### Ongoing General Fund Appropriations

	2015-17	2017-19	2019-21	2021-23	2023-25
Ongoing general fund appropriations	\$9,776,582	\$9,498,608	\$10,106,860	\$9,119,110	\$10,310,849
Increase (decrease) from previous biennium	N/A	(\$277,974)	\$608,252	(\$987,750)	\$1,191,739
Percentage increase (decrease) from previous biennium	N/A	(2.8%)	6.4%	(9.8%)	13.1%
Cumulative percentage increase (decrease) from 2015-17 biennium	N/A	(2.8%)	3.4%	(6.7%)	5.5%

### Major Increases (Decreases) in Ongoing General Fund Appropriations

#### 2017-19 Biennium

- Restored funding for 4 FTE North Dakota University System audit positions removed by the State Auditor as part of the 2015-17 biennium budget reductions, including salaries and wages of \$611,300 and operating expenses of \$41,392 \$652,692
- Removed 2 FTE University System audit positions, including salaries and wages of \$297,135 and operating expenses of \$12,500 (\$309,635)
- Removed 1 FTE performance audit manager position (\$277,191)
- Removed 0.80 FTE administrative officer II position due to salaries and wages funding reductions \$0
- Reduced funding for operating expenses (\$101,615)
- Removed funding for IT consultants (\$250,000)

#### 2019-21 Biennium

- Added funding for IT reviews of the Information Technology Department and the University System to provide a total of \$450,000 for technology reviews, of which \$300,000 is from special funds from the University System \$150,000

#### 2021-23 Biennium

- Removed 4 FTE Higher Education Division audit positions (\$854,231)
- Removed 1 vacant FTE auditor IV position, including salaries and wages and operating expenses (\$175,525)

#### 2023-25 Biennium

- Added funding for 1 FTE education coordinator position \$218,672
- Increased funding for temporary salaries for internships \$100,000
- Added funding for operating expenses related to a new Capitol space rent model \$178,228

**One-Time General Fund Appropriations**

	<b>2015-17</b>	<b>2017-19</b>	<b>2019-21</b>	<b>2021-23</b>	<b>2023-25</b>
One-time general fund appropriations	\$0	\$0	\$16,000	\$11,000	\$101,550

**Major One-Time General Fund Appropriations**

**2017-19 Biennium**

None \$0

**2019-21 Biennium**

1. Added one-time funding to replace a copier \$16,000

**2021-23 Biennium**

1. Added a deficiency appropriation of \$11,000 to provide a refund to a political subdivision which, pursuant to the retroactive application of Senate Bill No. 2180 (2023), would not have had to contract for an audit \$11,000

**2023-25 Biennium**

- 1. Added one-time funding for office furniture related to local government auditor positions \$9,000
- 2. Added one-time funding for travel and professional development inflationary increases \$22,000
- 3. Added one-time funding for costs related to audit software upgrade \$45,550
- 4. Added one-time funding for replacement of equipment over \$5,000 \$25,000