

**State Auditor
Budget No. 117
House Bill No. 1004**

	FTE Positions	General Fund	Other Funds	Total
2013-15 executive budget (bills as introduced)	52.80	\$8,186,230	\$3,073,675	\$11,259,905
2013-15 legislative appropriations	53.80	8,473,489	3,036,918	11,510,407
Legislative increase (decrease) to executive budget	1.00	\$287,259	(\$36,757)	\$250,502
Legislative increase (decrease) to 2011-13 appropriations	3.00	\$1,329,681	\$609,396	\$1,939,077

ONGOING AND ONE-TIME GENERAL FUND APPROPRIATIONS

	Ongoing General Fund Appropriation	One-Time General Fund Appropriation	Total General Fund Appropriation
2011-13 legislative appropriations	\$7,143,808	\$0	\$7,143,808
2013-15 legislative appropriations	8,428,489	45,000	8,473,489
2013-15 legislative increase (decrease) to 2011-13 appropriations	\$1,284,681	\$45,000	\$1,329,681
Percentage increase (decrease) to 2011-13 appropriations	18.0%	N/A	18.6%
2013-15 legislative increase (decrease) to executive budget	\$287,259	\$0	\$287,259
Percentage increase (decrease) to executive budget	3.5%	0.0%	3.5%

SUMMARY OF LEGISLATIVE CHANGES TO THE EXECUTIVE BUDGET AND MAJOR FUNDING ITEMS

Salaries and Wages

The legislative action affecting the recommended appropriation for the State Auditor is in accordance with legislative salary and fringe benefits guidelines as contained in House Bill No. 1015. Consistent with the guidelines, a portion of salaries and wages funding from the general fund (\$147,106) and from other funds (\$54,051) for permanent employees' compensation and benefits is reallocated to an accrued leave payments line item for paying accrued annual leave and sick leave for eligible employees.

	Major Items FTE Positions	General Fund	Other Funds	Total
The legislative action:				
Adjusted funding for state employee salaries and benefits consistent with the legislative compensation package guidelines included in House Bill No. 1015.		(\$107,108)	(\$36,757)	(\$143,865)
Removed 1 FTE information systems auditor position.	(1.00)	(124,367)		(124,367)

Added 2 FTE financial auditor positions.	2.00	248,734		248,734
Added funding for temporary salaries related to the Comprehensive Annual Financial Report (CAFR).		70,000		70,000
Increased funding for state information technology vulnerability testing to provide a total of \$250,000.		100,000		100,000
Provided additional funding for increased lease costs.		100,000		100,000
Total	1.00	\$287,259	(\$36,757)	\$250,502

FTE Changes

The Legislative Assembly did not change the executive recommendation to add 1 FTE minerals royalty auditor position but did not approve the 1 FTE information systems auditor position included in the executive recommendation. In addition, the Legislative Assembly added 2 FTE financial auditor positions.

One-Time Funding

In Section 2 of House Bill No. 1004, the Legislative Assembly identified \$45,000 of one-time funding from the general fund for the renovation of the agency's existing vault into a conference room.

Other Sections in Bill

State Auditor's salary - Section 3 provides the statutory changes increasing the State Auditor's salary by 4 percent for the first year of the biennium and 3 percent for the second year. The State Auditor's annual salary is increased from the current level of \$93,071 to \$96,794 on July 1, 2013, and \$99,698 on July 1, 2014.

Related Legislation

House Bill No. 1137 - Occupational and professional boards - Amends North Dakota Century Code Section 54-10-27 relating to audits of occupational and professional boards to increase the threshold for boards to submit an annual report to the State Auditor in lieu of providing an audit report from \$10,000 to \$50,000 of annual receipts.