Sixty-third Legislative Assembly of North Dakota

SENATE BILL NO. 2149

Introduced by

Senators J. Lee, Grindberg, Klein, Robinson

Representatives Hawken, Delmore

- 1 A BILL for an Act to amend and reenact subsection 4 of section 54-10-01 of the North Dakota
- 2 Century Code, relating to powers and duties of the state auditor.

3 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 4 of section 54-10-01 of the North Dakota Century
Code is amended and reenacted as follows:

6 4. Perform or provide for performance audits of state agencies as determined necessary 7 by the state auditor equivalence of the appropriations committees of the 8 legislative assembly, or the legislative audit and fiscal review committee. A 9 performance audit must be done in accordance with generally accepted auditing 10 standards applicable to performance audits. The state auditor may not hire a 11 consultant to assist with conducting a performance audit of a state agency without the 12 prior approval of the legislative assembly, the appropriations committees of the 13 legislative assembly, or the legislative audit and fiscal review committee. The state 14 auditor shall notify an agency of the need for a consultant before requesting approval 15 by the legislative audit and fiscal review committeeto hire a consultant. The agency 16 that is audited shall pay for the cost of any consultant approved.