

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:**

4 **SECTION 1. AMENDMENT.** Subsection 4 of section 54-10-01 of the North Dakota Century
5 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~~legislative assembly, 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 committee~~to hire a consultant. The agency
16 that is audited shall pay for the cost of any consultant approved.