FIRST ENGROSSMENT

Sixty-third
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1137

Introduced by

Representatives Toman, Kasper, Porter

Senators Carlisle, Cook, Sitte

1 A BILL for an Act to amend and reenact section 54-10-27 of the North Dakota Century Code,

2 relating to audits of occupational and professional boards.

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

4   **SECTION 1. AMENDMENT.** Section 54-10-27 of the North Dakota Century Code is

5 amended and reenacted as follows:

6   **54-10-27. Occupational and professional boards - Audits and reports.**

7   The governing board of any occupational or professional board shall provide for an audit

8 once every two years by a certified public accountant or licensed public accountant. The

9 accountant conducting the audit shall submit the audit report to the state auditor's office. If the

10 report is in the form and style prescribed by the state auditor, the state auditor may not audit

11 that board. An occupational or professional board may request the state auditor to conduct its

12 audit, and if the state auditor agrees to conduct the audit, the state auditor shall deposit the fees

13 charged to the occupational or professional board into the state auditor operating account.

14 Instead of providing for an audit every two years, an occupational or professional board that has

15 less than ~~ten~~fifty thousand dollars of annual receipts may submit an annual report to the state

16 auditor. The report must contain the information required by the state auditor. The state auditor

17 also may make any additional examination or audit determined necessary in addition to the

18 annual report. When a report is not filed, the state auditor may charge the occupational or

19 professional board an amount equal to the fair value of the additional examination or audit and

20 any other services rendered. The state auditor may charge an occupational or professional

21 board a fee not to exceed fifty dollars an hour for the costs of reviewing the annual report.