

STATEMENT OF PURPOSE OF AMENDMENT:**Senate Bill No. 2004 - Funding Summary**

	Executive Budget	Final Legislative Action	Comparison To Executive Budget
State Auditor			
Salaries and wages	\$5,754,797	\$5,981,437	\$226,640
Operating expenses	761,380	717,771	(43,609)
Performance audits	100,000		(100,000)
Total all funds	<u>\$6,616,177</u>	<u>\$6,699,208</u>	<u>\$83,031</u>
Less estimated income	2,140,958	2,117,976	(22,982)
General fund	<u>\$4,475,219</u>	<u>\$4,581,232</u>	<u>\$106,013</u>
FTE	52.00	55.00	3.00
Bill Total			
Total all funds	\$6,616,177	\$6,699,208	\$83,031
Less estimated income	2,140,958	2,117,976	(22,982)
General fund	<u>\$4,475,219</u>	<u>\$4,581,232</u>	<u>\$106,013</u>
FTE	52.00	55.00	3.00

Senate Bill No. 2004 - State Auditor - Senate Action

	Executive Budget	Senate Changes	Senate Version
Salaries and wages	\$5,754,797	(\$134,111)	\$5,620,686
Operating expenses	761,380	(28,800)	732,580
Performance audits	100,000	(50,000)	50,000
Total all funds	<u>\$6,616,177</u>	<u>(\$212,911)</u>	<u>\$6,403,266</u>
Less estimated income	2,140,958	(19,763)	2,121,195
General fund	<u>\$4,475,219</u>	<u>(\$193,148)</u>	<u>\$4,282,071</u>
FTE	52.00	0.00	52.00

Department No. 117 - State Auditor - Detail of Senate Changes

	Removes Recommended Salary Increase¹	Decreases Funding for Salaries and Wages	Decreases Funding for Performance Audits Line Item²	Removes Funding for New Copier	Total Senate Changes
Salaries and wages	(\$62,911)	(\$71,200)			(\$134,111)
Operating expenses				(28,800)	(28,800)
Performance audits			(50,000)		(50,000)
Total all funds	<u>(\$62,911)</u>	<u>(\$71,200)</u>	<u>(\$50,000)</u>	<u>(\$28,800)</u>	<u>(\$212,911)</u>
Less estimated income	(19,763)	0	0	0	(19,763)
General fund	<u>(\$43,148)</u>	<u>(\$71,200)</u>	<u>(\$50,000)</u>	<u>(\$28,800)</u>	<u>(\$193,148)</u>
FTE	0.00	0.00	0.00	0.00	0.00

¹ This amendment removes the Governor's recommendation for state employee salary increases and retains the recommended state payment for health insurance premiums.

² This amendment decreases funding from the general fund for the performance audits line item from \$100,000 to \$50,000.

Senate Bill No. 2004 - State Auditor - House Action

	Executive Budget	Senate Version	House Changes	House Version
Salaries and wages	\$5,754,797	\$5,620,686	\$360,751	\$5,981,437
Operating expenses	761,380	732,580	(57,376)	675,204
Performance audits	100,000	50,000		50,000
Total all funds	<u>\$6,616,177</u>	<u>\$6,403,266</u>	<u>\$303,375</u>	<u>\$6,706,641</u>
Less estimated income	2,140,958	2,121,195	(1,754)	2,119,441
General fund	<u>\$4,475,219</u>	<u>\$4,282,071</u>	<u>\$305,129</u>	<u>\$4,587,200</u>
FTE	52.00	52.00	3.00	55.00

Department No. 117 - State Auditor - Detail of House Changes

	Reduces the Recommended Funding for Health Insurance¹	Reduces Funding for Information Technology Costs²	Adds 3 FTE and Funding for Positions Deleted in the Executive Budget³	Restores Funding for Salaries and Wages⁴	Total House Changes
Salaries and wages	(\$5,366)		\$294,917	\$71,200	\$360,751
Operating expenses		(57,376)			(57,376)
Performance audits					
Total all funds	<u>(\$5,366)</u>	<u>(\$57,376)</u>	<u>\$294,917</u>	<u>\$71,200</u>	<u>\$303,375</u>
Less estimated income	(1,754)	0	0	0	(1,754)
General fund	<u>(\$3,612)</u>	<u>(\$57,376)</u>	<u>\$294,917</u>	<u>\$71,200</u>	<u>\$305,129</u>
FTE	0.00	0.00	3.00	0.00	3.00

¹ This amendment reduces the funding for state employee health insurance premiums from \$493 per month to \$488.70 per month.

² This amendment reduces funding for information technology by \$57,376 from the general fund, which represents a reduction in information technology funding from the general fund of approximately 20 percent.

³ This amendment restores the three FTE positions and funding for the positions that were deleted in the executive budget recommendation.

⁴ This amendment restores funding of \$71,200 for a position that the Senate removed.

Senate Bill No. 2004 - State Auditor - Conference Committee Action

	Executive Budget	Senate Version	Conf. Com. Changes	Conf. Com. Version	House Version	Comparison to House
Salaries and wages	\$5,754,797	\$5,620,686	\$360,751	\$5,981,437	\$5,981,437	
Operating expenses	761,380	732,580	(14,809)	717,771	675,204	42,567
Performance audits	100,000	50,000	(50,000)		50,000	(50,000)
Total all funds	<u>\$6,616,177</u>	<u>\$6,403,266</u>	<u>\$295,942</u>	<u>\$6,699,208</u>	<u>\$6,706,641</u>	<u>(\$7,433)</u>
Less estimated income	<u>2,140,958</u>	<u>2,121,195</u>	<u>(3,219)</u>	<u>2,117,976</u>	<u>2,119,441</u>	<u>(1,465)</u>
General fund	<u>\$4,475,219</u>	<u>\$4,282,071</u>	<u>\$299,161</u>	<u>\$4,581,232</u>	<u>\$4,587,200</u>	<u>(\$5,968)</u>
FTE	52.00	52.00	3.00	55.00	55.00	0.00

Department No. 117 - State Auditor - Detail of Conference Committee Changes

	Reduces Recommended Funding for Health Insurance¹	Reduces Funding for Information Technology Costs²	Adds 3 FTE and Funding for Positions Deleted in the Executive Budget³	Restores Funding for Salaries and Wages⁴	Removes Funding for Performance Audits⁵	Adds Funding for Copier Repairs⁶
Salaries and wages	(\$5,366)		\$294,917	\$71,200		
Operating expenses		(15,809)				1,000
Performance audits					(50,000)	
Total all funds	<u>(\$5,366)</u>	<u>(\$15,809)</u>	<u>\$294,917</u>	<u>\$71,200</u>	<u>(\$50,000)</u>	<u>\$1,000</u>
Less estimated income	<u>(1,754)</u>	<u>(1,465)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General fund	<u>(\$3,612)</u>	<u>(\$14,344)</u>	<u>\$294,917</u>	<u>\$71,200</u>	<u>(\$50,000)</u>	<u>\$1,000</u>
FTE	0.00	0.00	3.00	0.00	0.00	0.00

	Total Conference Committee Changes
Salaries and wages	\$360,751
Operating expenses	(14,809)
Performance audits	(50,000)
Total all funds	<u>\$295,942</u>
Less estimated income	<u>(3,219)</u>
General fund	<u>\$299,161</u>
FTE	3.00

¹ This amendment reduces the funding for state employee health insurance premiums from \$493 to \$488.70 per month.

² This amendment reduces funding for information technology by \$15,809, which is \$14,344 from the general fund and \$1,465 from other funds, which represents a reduction in total information technology funding of approximately 5 percent.

³ This amendment restores the three FTE positions and funding for the positions that were deleted in the executive budget recommendation.

⁴ This amendment restores funding of \$71,200 for a position that the Senate removed.

⁵ This amendment removes funding for performance audits.

⁶ This amendment adds \$1,000 from the general fund to the operating expenses line item for copier repairs. The Senate had removed \$28,800 from the operating expenses line item, which was to be used for the purchase of a new copy machine. These adjustments were done in addition to the 5 percent information technology reduction in footnote No. 2.

This amendment also amends and reenacts subsection 4 of North Dakota Century Code Section 54-10-01, relating to the powers and duties of the State Auditor, to require Legislative Audit and Fiscal Review Committee approval before the State Auditor may hire a consultant to assist in state agency performance audits, and that the State Auditor shall notify the agency of the need to hire a consultant.