Sixty-fourth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 6, 2015

SENATE BILL NO. 2262
(Senators O'Connell, Erbele)
(Representatives D. Anderson, Brandenburg, Hunskor)

AN ACT to amend and reenact subsection 3 of section 54-10-14 of the North Dakota Century Code, relating to annual reports of certain political subdivisions in lieu of biennial audits.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 3 of section 54-10-14 of the North Dakota Century Code is amended and reenacted as follows:

3. In lieu of conducting an audit every two years, the state auditor may require annual reports from school districts with less than one hundred enrolled students; cities with less than five hundred population; and other political subdivisions subject to this section, or otherwise provided by law, with less than ~~two~~three hundred thousand dollars of annual receipts, excluding any federal funds passed through the political subdivision to another entity. If any federal agency performs or requires an audit of a political subdivision that receives federal funds to pass through to another entity, the political subdivision shall provide a copy to the state auditor upon request by the state auditor. The reports must contain the financial information required by the state auditor. The state auditor also may make any additional examination or audit determined necessary in addition to the annual report. When a report is not filed, the state auditor may charge the political subdivision an amount equal to the fair value of the additional examination or audit and any other services rendered. The state auditor may charge a political subdivision a fee not to exceed eighty dollars an hour for the costs of reviewing the annual report.

President of the Senate

Speaker of the House

Secretary of the Senate

Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-fourth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2262.

Senate Vote:	Yeas 45	Nays 0	Absent 2
House Vote:	Yeas 87	Nays 0	Absent 7

Secretary of the Senate

Received by the Governor at 2:44 P.M. on March 24, 2015.

Approved at 2:55 P.M. on March 25, 2015.

Governor

Filed in this office this 25th day of March, 2015,

at 3:45 o'clock P M.

Secretary of State