

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~~one hundred thousand dollars of annual receipts may submit an annual report to
16 the state auditor. The report must contain the information required by the state auditor. The
17 state auditor also may make any additional examination or audit determined necessary in
18 addition to the annual report. When a report is not filed, the state auditor may charge the
19 occupational or professional board an amount equal to the fair value of the additional
20 examination or audit and any other services rendered. The state auditor may charge an
21 occupational or professional board a fee not to exceed fifty dollars an hour for the costs of
22 reviewing the annual report.