

Introduced by

Legislative Management

(Advisory Commission on Intergovernmental Relations)

1 A concurrent resolution directing the Legislative Management to study the financial reports  
2 required by law to be compiled and filed by political subdivisions to determine whether they are  
3 being used to full advantage and whether they should be improved, consolidated, or eliminated.

4 **WHEREAS**, political subdivisions are required by law to compile and file with state agencies  
5 a substantial array of financial reports and to commit a significant amount of staff time to  
6 fulfilling this responsibility; and

7 **WHEREAS**, the legislative intent in requiring financial reports is to provide transparency in  
8 local government taxation and budget matters to inform the public and serve as a basis for state  
9 policy decisions but questions exist about whether the currently required financial reports are  
10 serving the intended purposes and whether duplication of information reporting imposes an  
11 unnecessary burden on local government staff; and

12 **WHEREAS**, one of the difficulties of comparing financial reports is that there is no uniform  
13 accounting method among political subdivisions and a method of making financial information  
14 available at a central source has not been fully implemented;

15 **NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE**  
16 **HOUSE OF REPRESENTATIVES CONCURRING THEREIN:**

17 That the Legislative Management study the financial reports required by law to be compiled  
18 and filed by political subdivisions to determine whether they are being used to full advantage  
19 and whether they should be improved, consolidated, or eliminated; and

20 **BE IT FURTHER RESOLVED**, that the Legislative Management report its findings and  
21 recommendations, together with any legislation required to implement the recommendations, to  
22 the Sixty-fifth Legislative Assembly.