

**FIRST ENGROSSMENT  
with Senate Amendments  
ENGROSSED HOUSE BILL NO. 1276**

Introduced by

Representative Schreiber-Beck

1 A BILL for an Act to create and enact section 54-10-15.1 of the North Dakota Century Code,  
2 relating to the appointment of a special auditor; and to repeal section 54-10-20 of the North  
3 Dakota Century Code, relating to a special state auditor.

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

5 **SECTION 1.** Section 54-10-15.1 of the North Dakota Century Code is created and enacted  
6 as follows:

7 **54-10-15.1. Audit of a state institution, industry, or department by order of the**  
8 **governor or the legislative audit and fiscal review committee.**

9 1. If a special audit is determined to be in the best interest of the state, the governor or  
10 the legislative audit and fiscal review committee may appoint a special auditor to  
11 examine any state institution, state industry, state department, or public office.

12 2. An appointed special auditor must be a certified public accountant in good standing  
13 with the board of accountancy. The special auditor has all the powers and authority  
14 that are granted to the state auditor in making audits and shall examine and report  
15 upon other matters connected with a state institution, state industry, or state  
16 department as the governor or the legislative audit and fiscal review committee may  
17 direct. The special auditor must be compensated for services, including travel  
18 expenses. Compensation and expenses are to be approved by the appointing  
19 authority and paid in the same manner as state officers' salaries are now paid.

20 **SECTION 2. REPEAL.** Section 54-10-20 of the North Dakota Century Code is repealed.