

Introduced by

Senators Davison, Schaible, Vedaa

Representative Monson

1 A BILL for an Act to amend and reenact section 15.1-09.1-12 and subsection 1 of section  
2 54-10-14 of the North Dakota Century Code, relating to audits of regional education  
3 associations by the state auditor.

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

5 **SECTION 1. AMENDMENT.** Section 15.1-09.1-12 of the North Dakota Century Code is  
6 amended and reenacted as follows:

7 **15.1-09.1-12. Regional education association - Audit.**

8 To be eligible for state funding, a regional education association must be audited, at least  
9 once every two years, by a certified public accountant ~~or~~ a licensed public accountant, or the  
10 state auditor. The audit must be presented to the state board of public school education. If any  
11 irregularities are noted, the state board of public school education may direct the superintendent  
12 of public instruction to withhold all payments to a regional education association until the board  
13 determines the irregularities have been addressed.

14 **SECTION 2. AMENDMENT.** Subsection 1 of section 54-10-14 of the North Dakota Century  
15 Code is amended and reenacted as follows:

- 16 1. The state auditor shall audit the following political subdivisions once every two years,  
17 except as provided in this section or otherwise by law:
- 18 a. Counties.
  - 19 b. Cities, and when a city is audited, to include any political subdivision that was  
20 created by the city and has bonding authority.
  - 21 c. Park districts.
  - 22 d. School districts.
  - 23 e. Firefighters relief associations.
  - 24 f. Airport authorities.

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- 1 g. Public libraries.
- 2 h. Water resource districts.
- 3 i. Garrison Diversion Conservancy District.
- 4 j. Rural fire protection districts.
- 5 k. Special education districts.
- 6 l. Area career and technology centers.
- 7 m. Correction centers.
- 8 n. Recreation service districts.
- 9 o. Weed boards.
- 10 p. Irrigation districts.
- 11 q. Rural ambulance service districts.
- 12 r. Southwest water authority.
- 13 s. Regional planning councils.
- 14 t. Soil conservation districts.
- 15 u. Western area water supply authority industrial water sales on an annual basis.
- 16 v. Regional education associations.