NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday and Thursday, September 30-October 1, 2009
Roughrider Room, State Capitol
Bismarck, North Dakota

Wednesday, September 30, 2009

9:00 a.m. Call to order
Roll call
Review of Legislative Management supplementary rules of operation and procedure

9:10 a.m. Comments by the chairman regarding the duties and responsibilities of the committee

9:20 a.m. Presentation by the Legislative Council staff of a background memorandum relating to the committee's duties and responsibilities

9:30 a.m. Presentation by a representative of the State Auditor's office of an overview of audit procedures

STUDY OF REQUIREMENTS FOR POLITICAL SUBDIVISION AUDITS

9:40 a.m. Presentation by the Legislative Council staff of a background memorandum relating to the study of the structure and requirements of the State Auditor's office necessary to carry out its auditing of political subdivisions

9:45 a.m. Presentation by a representative of the State Auditor's office regarding the Division of Local Government Audit, including a history of the division and staffing and funding issues

PRESENTATION OF REPORTS

9:55 a.m. Presentation by a representative of the State Auditor's office of the performance audit report of the Department of Commerce

11:15 a.m. Comments by a representative of the Department of Commerce regarding the performance audit

11:45 a.m. Presentation by a representative of the State Auditor's office of the North Dakota University System ConnectND finance component audit report

12:00 noon Luncheon recess

1:00 p.m. Presentation by a representative of the State Auditor's office of a followup report on the information technology audit of the North Dakota University System ConnectND student administration component

1:15 p.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audit of the general purpose financial statements included in the June 30, 2008, annual financial report for the North Dakota University System and state of North Dakota Comprehensive Annual Financial Report

1:35 p.m. Presentation by a representative of the North Dakota University System office of the annual financial report for the North Dakota University System for the fiscal year ended June 30, 2008

1:50 p.m. Presentation by a representative of the Office of Management and Budget of the state of North Dakota Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008

2:05 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- Adjutant General (June 30, 2008 and 2007)
- Attorney General (June 30, 2008 and 2007)
- Department of Financial Institutions (June 30, 2008 and 2007)
- Game and Fish Department (June 30, 2008 and 2007)
- Highway Patrol (June 30, 2008 and 2007)
- State Historical Society (June 30, 2008 and 2007)
- Indian Affairs Commission (June 30, 2008 and 2007)
- Information Technology Department (June 30, 2008 and 2007)
- Mill and Elevator Association (June 30, 2008 and 2007)
- North Dakota Lottery (June 30, 2008 and 2007)
- Potato Council (June 30, 2008 and 2007)
- Protection and Advocacy Project (June 30, 2008 and 2007)
- Secretary of State (June 30, 2008 and 2007)
- State Seed Department (June 30, 2008 and 2007)
- North Dakota University System office (June 30, 2008 and 2007)
- Department of Veterans' Affairs (June 30, 2008 and 2007)
- Statewide single audit (June 30, 2008 and 2007)

5:00 p.m. Recess

Thursday, October 1, 2009

9:00 a.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:

- Bank of North Dakota (December 31, 2008 and 2007)
- Agriculture PACE fund (June 30, 2008 and 2007)
- PACE fund (June 30, 2008 and 2007)
- Beginning farmer revolving loan fund (December 31, 2008 and 2007)
- Community water facility loan fund (December 31, 2008 and 2007)
- Developmentally disabled facility loan program (December 31, 2008 and 2007)
- Guaranteed student loan program (September 30, 2008 and 2007)
- Public Finance Authority (December 31, 2008 and 2007)
- Public Employees Retirement System (June 30, 2008 and 2007)
- Retirement and Investment Office (June 30, 2008 and 2007)
- Workforce Safety and Insurance (June 30, 2008 and 2007)

10:30 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- North Dakota Development Fund, Inc. (June 30, 2008 and 2007)
- State Fair Association (September 30, 2008 and 2007)
- Board of University and School Lands (June 30, 2008 and 2007)
- Housing Finance Agency (June 30, 2008 and 2007)
- Job Service North Dakota (June 30, 2008 and 2007 and reissue of June 30, 2007 and 2006 report)

11:10 a.m. Presentation by a representative of Mahlum Goodhart PC, Certified Public Accountants, of the audit report of the North Dakota Stockmen's Association for the years ended December 31, 2008 and 2007

11:20 a.m. Presentation by a representative of the Bank of North Dakota of the audit report for College SAVE (December 31, 2008 and 2007)

11:30 a.m. Presentation by a representative of the Department of Human Services on the status of accounts receivable pursuant to North Dakota Century Code Sections 25-04-17 and 50-06.3-08

11:45 a.m. Committee discussion and staff directives

12:00 noon Adjourn

NOTE: In accordance with the committee's policy of allowing sufficient time to consider major audits and audit reports containing major recommendations, the following audit reports filed with the committee have not been placed on the agenda. The following audits may be included on the agenda for the next meeting if requested by the committee:

Building Authority (June 30, 2008 and 2007)
Board of Chiropractic Examiners (December 31, 2008)
Board of Cosmetology (June 30, 2008)
Corn Utilization Council (June 30, 2008 and 2007)
Education Standards and Practices Board (June 30, 2008)
Board of Massage (June 30, 2007 and 2006)
Board of Physical Therapy (June 30, 2008 and 2007)
State Board of Registration for Professional Engineers and Land Surveyors (June 30, 2008)
Board of Psychologist Examiners (June 30, 2007 and 2006)
Board of Public Accountancy (June 30, 2008)
Real Estate Commission (June 30, 2008)
State Board of Reflexology (June 30, 2008)
Board of Respiratory Care (January 31, 2007 and 2006)
Board of Water Well Contractors (June 30, 2008 and 2007)
Securities Commission (June 30, 2008)
Milk Marketing Board (June 30, 2008 and 2007)
Beef Commission (June 30, 2008 and 2007)
Dairy Promotion Commission (June 30, 2008 and 2007)
Dry Bean Council (June 30, 2008 and 2007)
Barley Council (June 30, 2008 and 2007)
Dry Pea and Lentil Council (June 30, 2008 and 2007)
Oilseed Council (June 30, 2008 and 2007)
Wheat Commission (June 30, 2008 and 2007)

Committee Members

Senators Randel Christmann (Chairman), Joan Heckaman, Jerry Klein, Judy Lee

Representatives Rick Berg, Merle Boucher, Jeff Delzer, Patrick R. Hatlestad, RaeAnn G. Kelsch, Jerry Kelsh, Keith Kempenich, Gary Kreidt, Louis Pinkerton, Chet Pollert, Bob Skarphol, Blair Thoreson, Benjamin A. Vig, Lonny Winrich