

# NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Minutes of the

### LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, June 21, 2012  
Roughrider Room, State Capitol  
Bismarck, North Dakota

Representative Dan Ruby, Chairman, called the meeting to order at 9:00 a.m.

**Members present:** Representatives Dan Ruby, Dick Anderson, Tracy Boe, Patrick Hatlestad, Keith Kempenich, Gary Kreidt, Joe Kroeber, Andrew Maragos, Corey Mock, Chet Pollert, Bob Skarphol, Lonny B. Winrich, Dwight Wrangham; Senators Randel Christmann, Judy Lee, Terry M. Wanzek

**Members absent:** Representatives RaeAnn G. Kelsch, David Monson; Senators Joan Heckaman, Jerry Klein

**Others present:** See [Appendix A](#)

**It was moved by Representative Maragos, seconded by Representative Kreidt, and carried on a voice vote that the minutes of the March 27, 2012, meeting be approved as distributed.**

The Legislative Council staff distributed a memorandum entitled [Summary of Audit Reports Not Selected for Presentation](#), which provides a summary of audit reports that are available but not selected for presentation at the June 21, 2012, Legislative Audit and Fiscal Review Committee meeting. Chairman Ruby suggested committee members review the memorandum to determine if any of the reports included in the memorandum should be presented at the next committee meeting.

#### STATE DEPARTMENT OF HEALTH FAMILY HEALTH DIVISION PERFORMANCE AUDIT

Mr. Brian Pye and Ms. Megan Moore, CliftonLarsonAllen LLP, Certified Public Accountants, presented the report on the State Department of Health Family Health Division performance audit. Mr. Pye said the state of North Dakota, acting through the State Auditor's office, contracted with CliftonLarsonAllen to perform a control environment performance audit related to the Family Health Division to address potential fiscal irregularities.

Ms. Moore said the performance audit includes three high-risk observations, seven moderate-risk observations, and one low-risk observation. Based on the high-risk observations, she said, the State Department of Health should:

- Include a "whistleblower" protection policy in its personnel policy manual;
- Identify applicable developmental training for program managers and division directors; and

- Implement a procedure for tracking and monitoring transfers of expenditures relating to federal grants.

Based on the moderate-risk observations, Ms. Moore said, the State Department of Health should:

- Evaluate management's oversight and leadership skills regularly and perform regular surveys of employees in the Family Health Division.
- Evaluate management's approach to handling personnel issues.
- Evaluate how the Community Health Section leadership rotation model affects consistency in day-to-day operations, long-term strategic plans, and independence in the chain of command.
- Implement a process to regularly assess employee morale.
- Include detail when documenting compensatory time.
- Approve annual leave before the employee takes annual leave.
- Consider using a credit card for taxicab fares in certain circumstances.

Based on the low-risk observation, Ms. Moore said, the State Department of Health should require employees to submit original receipts in order to receive expense reimbursement.

In response to a question from Representative Ruby, Ms. Moore said the audit team did not note any inappropriate transfers of funds but it would have been difficult to determine if inappropriate transfers were made because of the lack of a thorough audit trail.

Ms. Arvy Smith, Deputy Director, State Department of Health, presented testimony ([Appendix B](#)) regarding the Family Health Division performance audit. She said the department rewrote its personnel policy manual in February 2012 to include a "whistleblower" protection policy and other rules related to reporting fraud and abuse. She said the department requires all managers to attend, at a minimum, the supervisory development training provided by the Human Resource Management Services Division of the Office of Management and Budget. She said the department is also researching additional public health management training strategies for all section chiefs, division directors, and

program managers. She said the department will establish a policy to require written documentation for transfers of expenditures relating to federal grants.

In response to a question from Representative Kreidt, Mr. Ron Tolstad, Audit Manager, State Auditor's office, said the status of the recommendations made in the performance audit would be reviewed during the agency's next scheduled operational audit. He said the operational audit is conducted every two years.

Representative Skarphol suggested the committee receive information regarding any statewide "whistleblower" policies for North Dakota state agencies.

### STUDENT FEES TASK FORCE

Ms. Laura Glatt, Vice Chancellor for Administrative Affairs, North Dakota University System, presented the final report ([Appendix C](#)) of the results of the student fee study conducted by the University System's student fees task force. She said the task force was created in December 2011 and consisted of three voting members of the State Board of Higher Education. She said the task force was charged with developing recommendations based on the goals outlined below:

- Promote student affordability.
- Ensure cost information is understandable for parents and students, with comparisons across the University System easily achieved.
- Ensure transparency for parents, students, and taxpayers in amounts and use, including appropriate review and approval processes.
- Recognize and differentiate programs or courses that have unique costs as necessary.
- Permit campus flexibility in the allocation of revenues while ensuring accountability in the use for the direct benefit of students.
- Ensure consistent definitions, setup, and administration across the University System to the greatest extent possible (not necessarily types of fees and amounts).
- Simplify the price model, possibly taking into consideration both tuition and fees.

Ms. Glatt said two members of the Legislative Assembly--Representative Mark A. Dosch and Representative Bob Skarphol--joined the task force at its meeting on April 12, 2012. She said the representatives identified concerns, including the number of fees, use of the fees, and accumulated reserve balances.

Ms. Glatt said specific issues identified by the task force that may require further attention include transparency, consistency, and affordability. She said the task force received a request in April 2012 from the incoming chancellor--Dr. Hamid Shirvani--to delay any further actions on student fees until he completes a comprehensive review and develops a strategy.

### AUDITS OF STATE AGENCIES, BOARDS, AND COMMISSIONS

Chairman Ruby called on Ms. Rhonda Mahlum, Mahlum Goodhart PC, Certified Public Accountants, who presented the audit reports for the North Dakota Stockmen's Association for the years ended December 31, 2011, 2010, 2009, and 2008. Ms. Mahlum reviewed the auditor's responses to the committee guidelines and said the reports contain an unqualified opinion and each report identifies one internal control finding relating to segregation of duties.

Chairman Ruby called on Mr. Bill Cawley, Cawley & Associates, Certified Public Accountants, who presented the audit report for the State Board of Chiropractic Examiners for the year ended December 31, 2011. Mr. Cawley reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and identifies one internal control finding relating to preparation of financial statements and audit notes. He said the report also includes a note to the financial statements which identifies the auditor's substantial doubt about the board's ability to continue as a going concern if the board continues to incur legal expenses as it has in the past.

In response to a question from Representative Kempenich, Dr. Carol Jean Winkler, President, State Board of Chiropractic Examiners, said legal expenses of approximately \$140,000 were incurred in 2010 and 2011 when the board pursued action against a chiropractor. She said the case was settled favorably for the board, and judgment against the chiropractor requires restitution to the board for most of the legal expenses the board incurred.

In response to a question from Representative Skarphol, Dr. Winkler said the board is considering requesting a statutory change to increase the maximum allowable licensing fee the board may impose from \$200 to the national average of \$500 per year. If approved, she said, the board would then likely increase the annual licensing fee to \$250 or \$275 per year to ensure revenue is sufficient to cover any future litigation.

Chairman Ruby called on Mr. Michael T. Schmitz, Widmer Roel PC, Certified Public Accountants, who presented the audit report for the State Board of Pharmacy for the years ended June 30, 2011 and 2010. Mr. Schmitz reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and identifies one internal control finding relating to preparation of financial statements and audit notes.

In response to a question from Representative Anderson, Mr. Howard C. Anderson, Executive Director, State Board of Pharmacy, said the prescription drug monitoring program is available for use by physicians, pharmacists, and law enforcement.

Chairman Ruby called on Mr. Tim Porter, Chief Financial Officer, Bank of North Dakota, who presented testimony ([Appendix D](#)) on the audit report for College SAVE for the years ended December 31, 2011 and 2010. Mr. Porter said the Bank of North Dakota acts as trustee for the College SAVE plan, Upromise Investments, Inc., is the plan manager, and the Vanguard Group, Inc., is the investment manager. He said the College SAVE audit was conducted by Thomas & Thomas LLP, Certified Public Accountants. He said the audit report contains an unqualified opinion and does not include any findings or recommendations.

Chairman Ruby called on Ms. Barb Aasen, Eide Bailly LLP, Certified Public Accountants, to present the audit report for the Development Fund for the fiscal years ended June 30, 2011 and 2010. Ms. Aasen reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and includes two internal control findings relating to significant audit adjustments and preparation of financial statements.

Ms. Aasen presented the audit report for the Housing Finance Agency for the fiscal years ended June 30, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and includes one federal award program audit finding relating to subrecipient monitoring. She said the Housing Finance Agency has approximately 850 loans in the Minot area of which 184 indicated flood damage. She said there are too many unknown factors to estimate the impact the flood will have on the agency.

In response to a question from Representative Ruby, Mr. Patrick Nagel, Chief Financial Officer, Housing Finance Agency, said the agency has a total loan portfolio of approximately \$1 billion of which \$32 million is in loans for homes with water damage from the Minot area flood. He said the agency is working with the owners of \$3 million in loans to become current on payments, and the owners with the remaining \$29 million are current on payments.

Ms. Aasen presented the audit report for Job Service North Dakota for the fiscal years ended June 30, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and includes one internal control finding relating to a material audit adjustment due to an unrecorded liability.

Ms. Aasen presented the audit report for the Retirement and Investment Office for the fiscal years ended June 30, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Ms. Aasen said the actuary for the Teachers' Fund for Retirement has determined that the fund's unfunded actuarial accrued liability is approximately \$927 million and \$795 million as of June 30, 2011 and 2010, respectively. She said the actuary has determined that the current statutory contribution rates

are insufficient to meet the actuarially determined requirements based on the current assumptions; however, the Legislative Assembly in 2011 approved increases to member contribution rates and benefit changes. She said the actuary has determined the legislative changes--once fully phased in--are projected to increase the fund's funding over the long term, and there would no longer be a contribution deficiency.

In response to a question from Representative Skarphol, Ms. Fay Kopp, Interim Executive Director, Retirement and Investment Office, said with the changes approved by the Legislative Assembly in 2011, the fund is anticipated to be 90 percent funded in 20 years and 100 percent funded in 30 years.

Ms. Aasen presented the audit report for the State Fair Association for the fiscal years ended September 30, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and includes three internal control findings relating to segregation of duties, preparation of financial statements, and recording of transactions related to flood expenditures.

Ms. Aasen presented the audit report for the Board of University and School Lands for the fiscal years ended June 30, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and includes one internal control finding relating to royalty revenues and receivables.

Representative Skarphol suggested the Department of Trust Lands provide information at a future committee meeting regarding the discounting of oil produced in North Dakota.

In response to a question from Representative Kempenich, Mr. Lance Gaebe, Commissioner, Department of Trust Lands, said the common schools trust fund could be used as a source of loans to school districts for building projects.

The committee recessed for lunch at 12:10 p.m. and reconvened at 1:00 p.m.

Chairman Ruby called on Mr. John Mongeon, Brady, Martz & Associates PC, Certified Public Accountants, who presented the audit report for the Ag PACE fund for the years ended June 30, 2011 and 2010. Mr. Mongeon reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the PACE fund for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the beginning farmer revolving loan fund for the years ended December 31, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion

and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the community water facility loan fund for the years ended December 31, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the developmentally disabled facility loan program for the period ended August 1, 2011. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations. He said the remaining loan balance of \$1,159,690 in the developmentally disabled facility loan fund was sold to the Bank of North Dakota on July 31, 2011. He said the remaining balance of the fund's net assets of \$1,172,579 was transferred to the Board of University and School Lands on August 1, 2011, for deposit in the common schools trust fund, which was the source of funding for the loans.

Mr. Mongeon presented the audit report for the guaranteed student loan program for the years ended September 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the student loan trust for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the Bank of North Dakota for the years ended December 31, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon presented the audit report for the Public Employees Retirement System (PERS) for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Mr. Mongeon said the actuary for PERS has determined that the fund's unfunded actuarial accrued liability is approximately \$689 million and \$586 million as of June 30, 2011 and 2010, respectively. He said the actuary for the Highway Patrolmen's retirement system has determined the fund's unfunded actuarial accrued liability is approximately \$17 million and \$12 million as of June 30, 2011 and 2010, respectively. He said the actuary has determined that the current statutory contribution rates are insufficient to meet the actuarially determined requirements based on the current assumptions.

Mr. Mongeon presented the audit report for Workforce Safety and Insurance for the years ended

June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Ms. Mindy Piatz, Brady, Martz & Associates PC, Certified Public Accountants, presented the audit report for the State Building Authority for the years ended June 30, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Ms. Piatz presented the audit report for the Public Finance Authority for the years ended December 31, 2011 and 2010. She reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and does not include any findings or recommendations.

Chairman Ruby called on Mr. Ed Nagel, Director, State Auditor's office, who presented the audit report for the Department of Agriculture for the years ended June 30, 2011 and 2010. Mr. Nagel reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Nagel presented the audit report for the Department of Career and Technical Education for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Nagel presented the audit report for the Department of Human Services for the years ended June 30, 2010 and 2009. He reviewed the auditor's responses to the committee guidelines and said the report identifies six internal control findings relating to control/fraud risk assessment, revenue collections, provider enrollment, the State Hospital commissary, financial reporting, and child care assistance. He said the finding relating to control/fraud risk assessment is a prior recommendation not implemented.

Mr. Nagel presented the audit report for the Department of Transportation for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report identifies three internal control findings relating to vehicle and fuel usage, reconciliation of motor vehicle clearing account, and segregation of duties for vehicle registration and titling checks. He said the report identifies one area for operational improvement relating to usage of the purchasing card.

Mr. Nagel presented the audit report for the Governor's office for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Nagel presented the audit report for the judicial branch for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report includes one internal control finding relating to tracking of fixed assets. He



said the finding relating to tracking of fixed assets is also a prior recommendation not implemented.

Mr. Nagel presented the audit report for the Mill and Elevator Association for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report contains an unqualified opinion and includes one internal control finding relating to power user access.

Mr. Nagel presented the audit report for the Office of Management and Budget for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report includes one internal control finding relating to segregation of duties surrounding surplus property.

Mr. Nagel presented the audit report for the Racing Commission for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Nagel presented the audit report for the State Water Commission for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Nagel presented the audit report for the Tobacco Prevention and Control Executive Committee for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report includes two internal control findings relating to fraud risk assessment and local programming grants.

Mr. Rob Sipes, Senior Auditor, State Auditor's office, presented the information system audit followup report for the vehicle registration and titling system for the period ended March 27, 2012. He said three recommendations have been implemented and three recommendations have not been implemented.

Mr. John Grettum, Audit Manager, State Auditor's office, presented the audit report for Lake Region State College for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report includes one internal control finding relating to reconciliation of purchasing cards and one finding of noncompliance with procurement policies and laws.

Mr. Grettum presented the audit report for Mayville State University for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Grettum presented the audit report for North Dakota State College of Science for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Grettum presented the audit report for North Dakota State University for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

Mr. Grettum presented the audit report for the University of North Dakota for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report includes one internal control finding relating to fund classification.

Mr. Grettum presented the audit report for Valley City State University for the years ended June 30, 2011 and 2010. He reviewed the auditor's responses to the committee guidelines and said the report does not include any findings or recommendations.

## **REPORT OF EXAMINATION OF THE BANK OF NORTH DAKOTA**

The Legislative Council staff distributed the Department of Financial Institution's report of its examination of the Bank of North Dakota pursuant to North Dakota Century Code Section 6-09-29 ([Appendix E](#)).

## **COMMITTEE DISCUSSION AND STAFF DIRECTIVES**

**It was moved by Representative Skarphol, seconded by Representative Pollert, and carried on a voice vote that pursuant to Section 54-35-02.2 the committee accept the following reports presented to the committee:**

- 1. State Department of Health Family Health Division performance audit (June 6, 2012).**
- 2. North Dakota Stockmen's Association (December 31, 2011, 2010, 2009, 2008).**
- 3. State Board of Chiropractic Examiners (December 31, 2011).**
- 4. State Board of Pharmacy (June 30, 2011 and 2010).**
- 5. College SAVE (December 31, 2011 and 2010).**
- 6. Development Fund (June 30, 2011 and 2010).**
- 7. Housing Finance Agency (June 30, 2011 and 2010).**
- 8. Job Service North Dakota (June 30, 2011 and 2010).**
- 9. Retirement and Investment Office (June 30, 2011 and 2010).**
- 10. State Fair Association (September 30, 2011 and 2010).**
- 11. Board of University and School Lands (June 30, 2011 and 2010).**
- 12. Ag PACE fund (June 30, 2011 and 2010).**
- 13. PACE fund (June 30, 2011 and 2010).**
- 14. Beginning farmer revolving loan fund (December 31, 2011 and 2010).**
- 15. Community water facility loan fund (December 31, 2011 and 2010).**
- 16. Developmentally disabled facility loan program (August 1, 2011).**
- 17. Guaranteed student loan program (September 30, 2011 and 2010).**

18. Student loan trust (June 30, 2011 and 2010).
19. Bank of North Dakota (December 31, 2011 and 2010).
20. State Building Authority (June 30, 2011 and 2010).
21. Public Employees Retirement System (June 30, 2011 and 2010).
22. Public Finance Authority (December 31, 2011 and 2010).
23. Workforce Safety and Insurance (June 30, 2011 and 2010).
24. Department of Agriculture (June 30, 2011 and 2010).
25. Department of Career and Technical Education (June 30, 2011 and 2010).
26. Department of Human Services (June 30, 2011 and 2010).
27. Department of Transportation (June 30, 2011 and 2010).
28. Governor's office (June 30, 2011 and 2010).
29. Judicial branch (June 30, 2011 and 2010).
30. Mill and Elevator Association (June 30, 2011 and 2010).
31. Office of Management and Budget (June 30, 2011 and 2010).
32. Racing Commission (June 30, 2011 and 2010).
33. State Water Commission (June 30, 2011 and 2010).
34. Tobacco Prevention and Control Executive Committee (June 30, 2011 and 2010).
35. Vehicle registration and titling system followup (March 27, 2012).
36. Lake Region State College (June 30, 2011 and 2010).
37. Mayville State University (June 30, 2011 and 2010).
38. North Dakota State College of Science (June 30, 2011 and 2010).
39. North Dakota State University (June 30, 2011 and 2010).
40. University of North Dakota (June 30, 2011 and 2010).
41. Valley City State University (June 30, 2011 and 2010).
42. Reports available but not selected for presentation:
  - a. Board of Law Examiners (June 30, 2011 and 2010).
  - b. Board of Registration for Professional Engineers and Land Surveyors (June 30, 2011 and 2010).
  - c. Abstracters' Board of Examiners (August 31, 2010, 2009, and 2008).
  - d. State Board of Registration for Professional Soil Classifiers (June 30, 2011).
  - e. North Dakota Potato Council (June 30, 2010 and 2009).

- f. Mandan remediation and supplemental environmental projects trust (December 31, 2010 and 2009).
- g. North Dakota Board of Reflexology (June 30, 2011).

Representative Skarphol said the Governor vetoed provisions added to the appropriation bill for the State Water Commission regarding remote metering of water permits. He expressed concern regarding the lack of monitoring of water use from aquifers.

It was moved by Representative Skarphol, seconded by Representative Hatlestad, and carried on a roll call vote that:

1. Pursuant to Section 54-10-01, the State Auditor conduct or contract for a performance audit of the State Water Commission's regulation of industrial water use in the state, including policies, procedures, and processes relating to:
  - a. Monitoring of water use limitations and levels;
  - b. Monitoring of aquifer levels;
  - c. Temporary authorization for holders of existing irrigation water permits to use water for industrial purposes and the extension of the temporary authorization;
  - d. Establishing, imposing, and collecting penalties; and
  - e. Enforcement of the commission's metering and reporting policies.
2. The State Auditor may hire a certified public accounting firm to conduct the State Water Commission performance audit pursuant to Section 54-10-01 at a cost not to exceed \$100,000 to be paid by the State Water Commission, and any certified public accounting firm costs in excess of \$100,000 are subject to prior approval by the Legislative Audit and Fiscal Review Committee.
3. The performance audit be completed by January 15, 2013.
4. The State Auditor's office determine the scope of the audit.

Representatives Ruby, Anderson, Boe, Hatlestad, Kreidt, Kroeber, Mock, Pollert, Skarphol, and Winrich and Senators Lee and Wanzek voted "aye." No negative votes were cast.

In response to a question from Representative Pollert, the Legislative Budget Analyst and Auditor said a representative of the State Board of Registration for Professional Soil Classifiers could be invited to attend a future committee meeting to answer questions regarding the duties of a professional soil classifier.

Chairman Ruby announced the next meeting of the Legislative Audit and Fiscal Review Committee will be July 26, 2012.

No further business appearing, Chairman Ruby adjourned the meeting at 4:15 p.m.

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Becky Keller  
Senior Fiscal Analyst

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Allen H. Knudson  
Legislative Budget Analyst and Auditor

ATTACH:5