

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday, October 27, 2004
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of minutes of the August 10, 2004, meeting
- 9:05 a.m. Presentation by a representative of Octagon Risk Services, Inc., of a report on the performance review of Workforce Safety and Insurance for the period July 1, 2001, through December 31, 2003
- 9:40 a.m. Comments by representatives of Workforce Safety and Insurance and the Workforce Safety and Insurance Board of Directors regarding the performance audit of Workforce Safety and Insurance
- 10:00 a.m. Presentation by a representative of Brady, Martz & Associates, P.C., Certified Public Accountants, of a report on the performance audit of Job Service North Dakota for the period January 1, 2002, through December 31, 2003
- 10:40 a.m. Comments by a representative of Job Service North Dakota regarding the performance audit of Job Service North Dakota
- 11:00 a.m. Presentation by a representative of Brady, Martz & Associates, P.C., Certified Public Accountants, of the audit report for the Wheat Commission for the years ended June 30, 2004 and 2003
- 11:15 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- PACE fund (June 30, 2004 and 2003)
 - Ag PACE fund (June 30, 2004 and 2003)
 - State Building Authority (June 30, 2004 and 2003)
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Mill and Elevator Association (June 30, 2004)
 - Potato Council (June 30, 2004 and 2003)
- 1:20 p.m. Presentation by a representative of the Department of Human Services regarding:
- The department's internal control procedures for child support (During the August 10, 2004, meeting, the committee considered but delayed approval of the audit report of the Department of Human Services for the years ended June 30, 2003 and 2002.)
 - The status of accounts receivable, pursuant to North Dakota Century Code (NDCC) Sections 25-04-17 and 50-06.3-08

- 2:00 p.m. Presentation by a representative of the Office of Management and Budget regarding the turnback of unspent general fund appropriations for the 2001-03 biennium, comparing general fund appropriations, general fund expenditures, allowed carryover, and resulting turnback
- 2:30 p.m. Presentation by a representative of the Information Technology Department regarding a summary of the department's annual report, pursuant to NDCC Section 54-59-19
- 2:45 p.m. Committee discussion, including:
- Suggested changes to the 12 questions required to be addressed by the auditor of state agencies upon completion of the audit report
 - Possible future committee study of land owned by state agencies and the related value and use of the land
- 3:15 p.m. 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. One or more of the following audits may be included on the agenda for the next meeting if requested by the committee:

Barley Council (June 30, 2004 and 2003)

Corn Utilization Council (June 30, 2004 and 2003)

Dry Bean Council (June 30, 2004 and 2003)

Soybean Council (June 30, 2004 and 2003)

Department of Corrections and Rehabilitation subject tracking and reporting system - Information system audit (presented during the August 10, 2004, meeting)

Committee Members

Representatives Francis J. Wald (Chairman), Ole Aarsvold, Larry Bellew, Al Carlson, Jeff Delzer, RaeAnn G. Kelsch, Andrew Maragos, Bob Skarphol, Blair Thoreson, Mike Timm, Amy Warnke, Lonny Winrich

Senators John M. Andrist, Randel Christmann, Jerry Klein, Aaron Krauter