

March 2012

SUMMARY OF AUDIT REPORTS NOT SELECTED FOR PRESENTATION

This memorandum provides a summary of audit reports that are available but not selected for presentation at the March 27, 2012, Legislative Audit and Fiscal Review Committee meeting.

State Board of Medical Examiners (December 31, 2010 and 2009)

Unqualified opinion

Three internal control findings

- Preparation of financial statements
- Segregation of duties
- Maintenance of general ledger accounts in accordance with generally accepted accounting principles (material weakness)

State Board of Psychologist Examiners (June 30, 2011 and 2010)

Unqualified opinion

Two internal control findings

- Segregation of duties (material weakness)
- Preparation of financial statements

State Board of Nursing (June 30, 2011)

Unqualified opinion

One internal control finding

- Preparation of financial statements (material weakness)

State Board of Dental Examiners (June 30, 2011 and 2010)

Unqualified opinion

Two internal control findings

- Segregation of duties (material weakness)
- Preparation of financial statements (material weakness)

One finding of noncompliance

- Improper mileage reimbursement

State Board of Cosmetology (June 30, 2011)

Unqualified opinion

Two internal control findings

- Segregation of duties (material weakness)
- Preparation of financial statements

State Board of Plumbing (June 30, 2011 and 2010)

Unqualified opinion

One internal control finding

- Segregation of duties (material weakness)

Peace Officer Standards and Training Board (December 30, 2010 and 2009)

Unqualified opinion

One internal control finding

- Segregation of duties

Board of Massage (June 30, 2011 and 2010)

Unqualified opinion

One internal control finding

- Segregation of duties

State Board of Chiropractic Examiners (December 31, 2010)

Unqualified opinion

One internal control finding

- Preparation of financial statements and audit notes

State Board of Accountancy (June 30, 2011 and 2010)

Unqualified opinion

No findings or recommendations

State Real Estate Commission (June 30, 2011)

Unqualified opinion

Two internal control findings

- Segregation of duties (material weakness)
- Preparation of financial statements and audit notes

North Dakota Firefighters Association (December 31, 2010 and 2009)

Unqualified opinion

Two internal control findings

- Preparation of generally accepted accounting principles basis financial statements
- Segregation of duties

One finding of noncompliance

- Uninsured deposits

North Dakota Beef Commission (June 30, 2011 and 2010)

Unqualified opinion

No findings or recommendations

North Dakota Soybean Council (June 30, 2011 and 2010)

Unqualified opinion

Two findings of noncompliance

- Procurement process
- Contract process

State Electrical Board (June 30, 2011 and 2010)

Unqualified opinion

Three internal control findings

- Segregation of duties
- Preparation of financial statements
- Support for general ledger accounts (material weakness)

State Board of Pharmacy (June 30, 2011 and 2010)

Unqualified opinion

Seven internal control findings

- Preparation of financial statements (material weakness)
- Maintenance of accrual accounting (material weakness)
- Reconciling support documentation and financial close process (material weakness)
- Bank reconciliation review (material weakness)
- Segregation of duties
- Write-off of uncollectible accounts
- Payroll deposit errors