

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 July 29, 2013, Legislative Audit and Fiscal Review Committee meeting.

Milk Marketing Board (June 30, 2012 and 2011)

Unqualified opinion

No findings or recommendations

Securities Commission (June 30, 2012 and 2011)

No findings or recommendations

Beef Commission (June 30, 2012 and 2011)

Unqualified opinion

One internal control finding

- Segregation of duties - material weakness

Dairy Promotion Commission (June 30, 2012 and 2011)

Unqualified opinion

No findings or recommendations

Dry Bean Council (June 30, 2012 and 2011)

Unqualified opinion

No findings or recommendations

Dry Pea and Lentil Council (June 30, 2012 and 2011)

Unqualified opinion

No findings or recommendations

Corn Utilization Council (June 30, 2012 and 2011)

Unqualified opinion

One finding of noncompliance

- Formation of Northern Corn Development Corporation

Oilseed Council (June 30, 2012 and 2011)

Unqualified opinion

One internal control finding

- Segregation of duties

Potato Council (June 30, 2012 and 2011)

Unqualified opinion

Prior audit finding not implemented relating to conducting a control/fraud risk assessment

Ethanol Council (June 30, 2012 and 2011)

Unqualified opinion

One finding of noncompliance

- Noncompliance with state procurement guidelines

One internal control finding

- Account coding errors

Board of Podiatric Medical Examiners (June 30, 2012, 2011, and 2010)

Unqualified opinion

No findings or recommendations

Seed Department (June 30, 2012 and 2011)

One area of operational improvement

- Increased usage of purchase card

Board of Accountancy (June 30, 2012 and 2011)

Unqualified opinion

No findings or recommendations

Board of Examiners on Audiology and Speech-Language Pathology (June 30, 2012 and 2011)

Unqualified opinion

Two internal control findings

- Preparation of GAAP basis financial statements
- Segregation of duties

Board of Optometry (June 30, 2012, 2011, 2010, and 2009)

Unqualified opinion

One internal control finding

- Segregation of duties

Cosmetology Board (June 30, 2012)

Unqualified opinion

Two internal control findings

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

Education Standards and Practices Board (June 30, 2011)

Unqualified opinion

Two internal control findings

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

Board of Respiratory Care (June 30, 2011 and 2010)

Qualified opinion

Two internal control findings

- Segregation of duties
- Two signatures required on checks

Board of Physical Therapy (June 30, 2012 and 2011)

Unqualified opinion

Two internal control findings

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

North Dakota Firefighters Association (June 30, 2011 and 2010)

Qualified opinion (due to modified cash basis system used)

Two internal control findings

- Segregation of duties
- Financial statement preparation

Board of Medical Examiners (June 30, 2011 and 2010)

Unqualified opinion

Three internal control findings

- Preparation of financial statements
- Segregation of duties
- Maintenance of general ledger accounts in accordance with GAAP (material weakness)

Real Estate Commission (June 30, 2012)

Unqualified opinion

Two internal control findings

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

Board of Veterinary Medical Examiners (June 30, 2012 and 2011)

Unqualified opinion

Two internal control findings

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

Board of Examiners for Nursing Home Administrators (June 30, 2012 and 2011)

Unqualified opinion

Two internal control findings

- Segregation of duties
- Preparation of financial statements

One finding of noncompliance

- Reimbursement of board expenses

Board of Counselor Examiners (June 30, 2012 and 2011)

Unqualified opinion

Two internal control findings

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

Barley Council (June 30, 2012 and 2011)

Unqualified opinion

Three internal control findings

- Fraud risk assessment
- Entering and coding expenditures
- Segregation of duties

One area for operational improvement

- Increase usage of purchase card

One prior audit finding not implemented

- Travel voucher reimbursements