

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 Tuesday, January 21, 2014, Legislative Audit and Fiscal Review Committee meeting.

NORTH DAKOTA SOYBEAN COUNCIL (JUNE 30, 2013 AND 2012)

Unqualified opinion.

One informal recommendation related to expenditures and purchase card procedures.

NORTH DAKOTA FIREFIGHTER'S ASSOCIATION (JUNE 30, 2012 AND 2011)

Unmodified opinion.

Two recommendations:

- Segregation of duties.
- Financial statement preparation.

PRIVATE INVESTIGATIVE AND SECURITY BOARD (DECEMBER 31, 2012 AND 2011)

Unqualified opinion.

Three recommendations:

- Segregation of duties.
- Inadequate design of internal control.
- Inadequate design of monitoring controls.