

SUMMARY OF AUDIT REPORTS NOT SELECTED FOR PRESENTATION

This memorandum provides a summary of audits and reports that are available but not selected for presentation at the Thursday, January 14, 2016, Legislative Audit and Fiscal Review Committee meeting.

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY (JUNE 30, 2015)

Unqualified opinion.

STATE BOARD OF ARCHITECTURE AND LANDSCAPE ARCHITECTURE (JUNE 30, 2015 AND 2014)

Unqualified opinion.

EDUCATION STANDARDS AND PRACTICES BOARD (JUNE 30, 2012)

Unqualified opinion.

Three findings:

- Financial statement preparation;
- Segregation of duties; and
- General ledger reconciliation.

NORTH DAKOTA BOARD OF MASSAGE (JUNE 30, 2015 AND 2014)

Unqualified opinion.

PRIVATE INVESTIGATION AND SECURITY BOARD (DECEMBER 31, 2014 AND 2013)

Unqualified opinion.

Three findings:

- Segregation of duties;
- Inadequate design of internal controls; and
- Inadequate design of monitoring controls.

STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS (JUNE 30, 2014)

Unqualified opinion.

Three findings:

- Segregation of duties;
- Numerous adjusting entries; and
- Preparation of financial statements.

STATE BOARD OF PSYCHOLOGIST EXAMINERS (JUNE 30, 2015 AND 2014)

Unqualified opinion.

Two findings:

- Segregation of duties; and
- Financial statement preparation.

STATE REAL ESTATE COMMISSION (JUNE 30, 2015)

Unqualified opinion.

Two findings:

- Segregation of duties; and
- Preparation of financial statements, including implementation of Governmental Accounting Standards Board Statement No. 68.

NORTH DAKOTA SOYBEAN COUNCIL (JUNE 30, 2015 AND 2014)

Unqualified opinion.

STATE BOARD OF VETERINARY MEDICAL EXAMINERS (JUNE 30, 2014 AND 2013)

Unqualified opinion.

Two findings:

- Segregation of duties; and
- Preparation of financial statements and audit notes.

NORTH DAKOTA BEEF COMMISSION (JUNE 30, 2015)

Unqualified opinion.

One finding:

- Segregation of duties.