

## **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 Wednesday, January 10, 2018, Legislative Audit and Fiscal Review Committee meeting.

### **NORTH DAKOTA BEEF COMMISSION (JUNE 30, 2017 AND 2016)**

Unmodified opinion.

### **NORTH DAKOTA SOYBEAN COUNCIL (JUNE 30, 2017 AND 2016)**

Unmodified opinion.

### **STATE LICENSURE BOARD OF ATHLETIC TRAINERS (JUNE 30, 2016)**

Financial report only.

### **STATE BOARD OF COUNSELOR EXAMINERS (JUNE 30, 2016)**

Financial report only.

### **STATE BOARD OF PODIATRIC MEDICINE (DECEMBER 31, 2016)**

Financial report only.

### **STATE BOARD FOR PROFESSIONAL SOIL CLASSIFIERS (JUNE 30, 2016)**

Financial report only.

### **STATE BOARD OF EXAMINERS FOR HEARING INSTRUMENT SPECIALISTS (JUNE 30, 2016)**

Financial report only.

### **STATE MARRIAGE AND FAMILY THERAPY LICENSURE BOARD (DECEMBER 31, 2016)**

Financial report only.

### **STATE BOARD OF CHIROPRACTIC EXAMINERS (DECEMBER 31, 2016)**

Unmodified opinion.

One finding:

- Financial statement preparation - Significant deficiency.

### **STATE BOARD OF PRIVATE INVESTIGATION AND SECURITY (DECEMBER 31, 2016 AND 2015)**

Unmodified opinion.

Three findings:

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