

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, July 17, 2019, Legislative Audit and Fiscal Review Committee meeting.

STATE BOARD OF DENTAL EXAMINERS (JUNE 30, 2016 AND 2017)

Unmodified opinion.

Four findings:

- Segregation of duties.
- Journal entries.
- Financial statement preparation deficiency.
- Uninsured deposits.

STATE BOARD OF NURSING (JUNE 30, 2018)

Unmodified opinion.

One finding:

- Financial statement preparation deficiency.

STATE BOARD OF BARBER EXAMINERS (AUGUST 31, 2018)

No findings on annual report review.

NORTH DAKOTA BARLEY COUNCIL (JUNE 30, 2017 AND 2018)

Unmodified opinion.

Two findings:

- Segregation of duties.
- Classification of board member compensation.

NORTH DAKOTA BEEF COMMISSION (JUNE 30, 2017 AND 2018)

Unmodified opinion.

One finding:

- Financial statement preparation deficiency.

NORTH DAKOTA CORN UTILIZATION COUNCIL (JUNE 30, 2017 AND 2018)

Unmodified opinion.

Three findings:

- Inadequate signed conflict of interest policy.
- Transactions with the North Dakota Corn Growers Association.
- Lack of public notice for meetings.

**NORTH DAKOTA DAIRY PROMOTION COMMISSION
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

**NORTH DAKOTA DRY BEAN COUNCIL
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

**NORTH DAKOTA DRY PEA AND LENTIL COUNCIL
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

One finding:

- Inaccurate coding of expenditures.

**NORTH DAKOTA ETHANOL COUNCIL
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

**NORTH DAKOTA MILK MARKETING BOARD
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

**NORTH DAKOTA OILSEED COUNCIL
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

**NORTH DAKOTA POTATO COUNCIL
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA REAL ESTATE COMMISSION
(JUNE 30, 2018)**

Unmodified opinion.

Two findings:

- Segregation of duties.
- Financial statement preparation deficiency and adjusting journal entries.

**NORTH DAKOTA SOYBEAN COUNCIL
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

One finding:

- Financial statement preparation deficiency.

**NORTH DAKOTA WHEAT COMMISSION
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

**STATE BOARD OF PHYSICAL THERAPY
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

Two findings:

- Segregation of duties.
- Financial statement preparation deficiency.

**STATE BOARD OF MEDICINE
(DECEMBER 31, 2017)**

Unmodified opinion.

Three findings:

- Adjusting journal entries.
- Financial statement preparation deficiency.
- Segregation of duties.

**STATE BOARD OF PROFESSIONAL SOIL CLASSIFIERS
(JUNE 30, 2018)**

No findings on annual report review.

**STATE BOARD OF VETERINARY MEDICAL EXAMINERS
(JUNE 30, 2017 AND 2018)**

Unmodified opinion.

Two findings:

- Segregation of duties.
- Financial statement preparation deficiency.

**STOCKMEN'S ASSOCIATION
(DECEMBER 31, 2017 AND 2018)**

Unmodified opinion.

One finding:

- Segregation of duties.

**EDUCATION STANDARDS AND PRACTICES BOARD
(JUNE 30, 2017)**

Unmodified opinion.

Four findings:

- Segregation of duties.
- Financial statement preparation deficiency.
- Adjusting journal entries.
- Uninsured deposits.

**STATE SEED DEPARTMENT
(JUNE 30, 2017 AND 2018)**

No opinion issued. Prepared using performance auditing standards - No findings.

**STATE BOARD OF REFLEXOLOGY
(JUNE 30, 2018)**

No findings on annual report review.

**STATE BOARD OF FUNERAL SERVICE
(JUNE 30, 2017 AND 2018)**

Adjusting journal entries recommended in the annual report review.

**STATE BOARD OF DIETETIC PRACTICE
(SEPTEMBER 30, 2018)**

No findings on annual report review.

**STATE MEDICAL IMAGING AND RADIATION THERAPY BOARD
(JUNE 30, 2016 AND 2017)**

Unmodified opinion.