

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

The Legislative Audit and Fiscal Review Committee is a statutorily created committee of the Legislative Council. Pursuant to North Dakota Century Code (NDCC) Section 54-35-02.1, the committee is created as a division of the Budget Section and its members are appointed by the Legislative Council. The committee's purposes are to:

- Study and review the state's financial transactions to assure the collection of state revenues and the expenditure of state money is in compliance with law, legislative intent, and sound financial practices.
- Provide the Legislative Assembly with objective information on revenue collections and expenditures to improve the fiscal structure and transactions of the state.

Pursuant to NDCC Section 54-35-02.2, the committee is charged with the duty of studying and reviewing audit reports submitted by the State Auditor. The committee is authorized to make such audits, examinations, or studies of the fiscal transactions or governmental operations of state departments, agencies, or institutions as it may deem necessary.

Committee members were Representatives Bob Skarphol (Chairman), Ole Aarsvold, Larry Bellew, Merle Boucher, Kari L. Conrad, Jeff Delzer, Bette Grande, Patrick R. Hatlestad, RaeAnn G. Kelsch, Kenton Onstad, Louis Pinkerton, Blair Thoreson, and Francis J. Wald and Senators Randel Christmann, Dwight Cook, Jerry Klein, Judy Lee, and Harvey D. Tallackson.

The committee submitted this report to the Legislative Council at the biennial meeting of the Council in November 2008. The Council accepted the report for submission to the 61st Legislative Assembly.

During the 2007-08 interim, the State Auditor's office and independent accounting firms presented 7 performance audit and evaluation reports and 117 financial or information technology application audit reports. An additional 39 audit reports were filed with the committee but were not formally presented. The committee's policy is to hear only audit reports relating to major agencies and audit reports containing major recommendations. However, other audit reports are presented at the request of any committee member. At the end of this report is a listing of the audit reports accepted by the committee.

The committee was assigned the following duties and responsibilities for the 2007-08 interim:

1. Receive the annual audit report for the State Fair Association (Section 4-02.1-18).
2. Receive the annual audit report from any corporation, limited liability company, or limited partnership that produces agricultural ethyl alcohol or methanol in this state and which receives a production subsidy from the state (Sections 10-19.1-152, 10-32-156, and 45-10.2-115).
3. Receive annual reports on the writeoffs of accounts receivable at the Department of

Human Services and Developmental Center at Westwood Park (Sections 50-06.3-08 and 25-04-17).

4. Receive the annual audited financial statements and a report from the North Dakota low-risk incentive fund. (Section 26.1-50-05 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Council assigned this responsibility to the Legislative Audit and Fiscal Review Committee.)
5. Receive the North Dakota Stockmen's Association audit report. (Section 36-22-09 provides for the audit report to be submitted to the Legislative Council. The Legislative Council assigned this responsibility to the Legislative Audit and Fiscal Review Committee.)
6. Receive the performance audit report of Job Service North Dakota upon the request of the Legislative Audit and Fiscal Review Committee (Section 52-02-18).
7. Determine necessary performance audits. (Section 54-10-01(4) provides that the State Auditor is to perform or provide for performance audits of state agencies as determined necessary by the State Auditor or the Legislative Audit and Fiscal Review Committee.)
8. Approve the State Auditor's hiring of a consultant to assist with conducting a performance audit (Section 54-10-01).
9. Determine the frequency of audits or reviews of state agencies (Section 54-10-01(2)).
10. Determine when the State Auditor is to perform audits of political subdivisions (Section 54-10-13).
11. Direct the State Auditor to audit or review the financial records and accounts of any political subdivision (Section 54-10-15).
12. Study and review audit reports submitted by the State Auditor (Section 54-35-02.2).
13. Receive reports from the director of Workforce Safety and Insurance and the chairman of the Workforce Safety and Insurance Board of Directors, including a report on the biennial performance evaluation of Workforce Safety and Insurance (Sections 65-02-03.3 and 65-02-30).

GUIDELINES FOR AUDITS OF STATE AGENCIES

The committee received information on and reviewed the guidelines, which were developed by prior Legislative Audit and Fiscal Review Committees, relating to state agency and institution audits performed by the State Auditor's office and independent certified public accountants. For audit periods covering fiscal years ending June 30, 2006, and thereafter, auditors of state agencies and institutions are requested to address the following six audit questions:

1. What type of opinion was issued on the financial statements?
2. Was there compliance with statutes, laws, rules, and regulations under which the agency was created and is functioning?
3. Was internal control adequate and functioning effectively?
4. Were there any indications of lack of efficiency in financial operations and management of the agency?
5. Has action been taken on findings and recommendations included in prior audit reports?
6. Was a management letter issued? If so, provide a summary, including any recommendations and the management responses.

In addition, auditors are asked to communicate to the Legislative Audit and Fiscal Review Committee eight issues which identify:

1. Significant changes in accounting policies, any management conflicts of interest, any contingent liabilities, or any significant unusual transactions.
2. Significant accounting estimates, the process used by management to formulate the accounting estimates, and the basis for the auditors' conclusions regarding the reasonableness of those estimates.
3. Significant audit adjustments.
4. Disagreements with management, whether resolved to the auditors' satisfaction, relating to a financial accounting, reporting, or auditing matter that could be significant to the financial statements.
5. Serious difficulties encountered in performing the audit.
6. Major issues discussed with management prior to retention.
7. Management consultations with other accountants about auditing and accounting matters.
8. High-risk information technology systems critical to operations based on the auditors' overall assessment of the importance of the system to the agency and its mission, or whether any exceptions identified in the six audit report questions to be addressed by auditors are directly related to the operations of an information technology system.

AUDIT OF THE STATE AUDITOR'S OFFICE

North Dakota Century Code Section 54-10-04 requires the Legislative Assembly to provide for an audit of the State Auditor's office. The Legislative Council contracted with Eide Bailly LLP for an audit of the State Auditor's office for the years ended June 30, 2007 and 2006. The firm presented its audit report at the committee's November 11, 2007, meeting. The audit report contained an unqualified opinion and included one internal control weakness relating to review and timely adjustments of recorded transactions.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

North Dakota Century Code Section 54-10-01 requires the State Auditor to provide for the audit of the state's general purpose financial statements and to conduct a review of the material included in the Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report contains the audited financial statements for state agencies and institutions. The committee received and accepted the state's June 30, 2006, and June 30, 2007, Comprehensive Annual Financial Reports.

NORTH DAKOTA UNIVERSITY SYSTEM ANNUAL FINANCIAL REPORT

The committee received the North Dakota University System's annual financial report for the fiscal year ended June 30, 2007. An unqualified opinion was issued on the financial statements. As of June 30, 2007, the University System had total assets of \$1,037 million and total liabilities of \$335 million, resulting in a net assets total of \$702 million. The total net assets increased \$28 million during fiscal year 2007.

The annual degree credit headcount for the fall of 2006 was 42,237, less than a 1 percent increase over the previous fall enrollment. The revenues from student tuition and fees were \$218,669,000 for the fiscal year ended June 30, 2007, which is an increase of 8 percent as compared to the fiscal year ended June 30, 2006. During the 2006-07 academic year, the campuses raised tuition rates an average of 9.4 percent.

PERFORMANCE AUDITS AND EVALUATIONS

University of North Dakota School of Medicine and Health Sciences

A representative of the State Auditor's office presented the performance audit report for the University of North Dakota School of Medicine and Health Services. The performance audit was conducted by the State Auditor's office and DJW Associates, Lexington, Kentucky, at the request of the Legislative Audit and Fiscal Review Committee.

Pursuant to NDCC Section 15-52-01, the purpose of the School of Medicine and Health Sciences is to provide facilities for the coordination, improvement, expansion, and unification of health and welfare activities of the state and its agencies, political subdivisions, and private practitioners. Section 15-52-15 requires the School of Medicine and Health Sciences to compile a list of cities, towns, and other municipalities in the state without a qualified physician or dentist, or with an insufficient number of qualified physicians or dentists, and to endeavor to supply physicians or dentists to such cities, towns, and other municipalities. Section 15-52-29 authorizes and directs the School of Medicine and Health Sciences to provide or encourage means for providing for the training of such psychiatrists and other psychiatric personnel as may be necessary to properly staff state institutions and agencies providing services in the field of mental health.

The performance audit included 35 recommendations. Major recommendations include:

1. The School of Medicine and Health Sciences should comply with state laws regarding the purpose and duties of the medical school or take appropriate action to modify state laws. The school has not taken appropriate action to comply with legislative intent or initiate changes to state law.
2. The School of Medicine and Health Sciences should ensure its mission statement is consistent with legislative intent established in state law. The mission statement is not consistent with the purpose of the School of Medicine and Health Sciences established in Section 15-52-01. Resources used to accomplish the mission of the school may not be in accordance with legislative intent. The mission statement was last modified in 1996.
3. The School of Medicine and Health Sciences should investigate increasing the number of residency and fellowship positions supported by Medicare direct medical education and indirect medical education and carefully review any plans to increase residency or fellowship positions with the Residency Review Committee. Under the Resident Physician Shortage Reduction Act, North Dakota is eligible to receive additional resident slots.
4. The School of Medicine and Health Sciences should provide additional incentives to encourage and reward faculty to commercialize intellectual property arising out of their research. Incentives may be needed to encourage faculty to compete for small business innovation research or small business technology transfer grants.
5. The School of Medicine and Health Sciences should establish specific performance measures for monitoring the effectiveness of the operations of the school. The process used by the school to develop its strategic plan appears appropriate but contains limited measurable performance goals or objectives. Appropriate benchmarks or other standards to measure the school's performance should be identified.
6. The School of Medicine and Health Sciences should modify its policy relating to faculty reviews and evaluations and ensure it complies with State Board of Higher Education and University of North Dakota policies. State Board of Higher Education and University of North Dakota policies require all faculty to receive annual performance evaluations. The school established a policy where tenured faculty receives evaluations during their fourth year of tenure and every third year thereafter.
7. The School of Medicine and Health Sciences should comply with State Board of Higher Education and University of North Dakota purchasing policies and procedures. The school did not receive informal quotes or proposals for

certain expenditures and did not have written agreements in place for certain services which were to be provided pursuant to written contracts.

8. The School of Medicine and Health Sciences should formally review the nonresident tuition rates to make a determination as to whether the rates should be increased. The nonresident medicine tuition rate was reduced by 25 percent at the beginning of the 2006-07 academic year. The new rate is 1.85 times higher than the resident tuition rate. Both the undergraduate and graduate nonresident rates at the University of North Dakota are 2.67 times higher than the resident rate.

The committee learned the top three priorities for the School of Medicine and Health Sciences are having its Department of Family Medicine in the top 10 departments in the nation, having the best Center for Rural Health in the nation, and having the best medical school educational program in the nation.

The committee learned the Bismarck and Minot Centers for Family Medicine are fully accredited. The Minot program began in 1975 and is accredited through April 2009. The Bismarck program began in 1976 and is accredited through September 2011.

The committee later learned the School of Medicine and Health Sciences has addressed 29 of the 35 recommendations with action taken to ensure substantial compliance with the recommendations. Action plans have been developed for the remaining six recommendations.

The committee accepted the performance audit report of the University of North Dakota School of Medicine and Health Sciences.

Administrative Committee on Veterans Affairs and Department of Veterans Affairs Performance Audit Followup

The Legislative Audit and Fiscal Review Committee accepted the followup report presented to the committee on the Administrative Committee on Veterans Affairs and the Department of Veterans Affairs. The original performance audit was presented to the Legislative Audit and Fiscal Review Committee in August 2004. The followup report indicated 18 of the original recommendations have been fully implemented, 8 of the original recommendations have been partially implemented, and 1 recommendation was determined not to be implemented.

The committee learned the department has purchased new software to assist in monitoring services being provided to veterans.

Wildlife Services Program

A representative of the State Auditor's office presented the performance audit report for the Wildlife Services program. The performance audit was conducted by the State Auditor's office pursuant to Chapter 36 of the 2007 Session Laws.

The North Dakota Wildlife Services program is a cooperative effort of state and federal agencies to

provide management of wildlife in situations impacting livestock producers, farmers, homeowners, airports, and public land managers. The program is administered by the United States Department of Agriculture, Animal and Plant Health Inspection Service (APHIS), Wildlife Services. A cooperative service agreement between APHIS and the North Dakota Department of Agriculture is entered into each biennium. A separate cooperative service agreement is entered into each biennium between the Department of Agriculture and the Game and Fish Department relating to funding of the program.

The performance audit included 11 recommendations. Major recommendations include:

1. The Department of Agriculture should periodically verify that the Wildlife Services program billed amounts are adequately supported and reasonable. Currently, bills submitted to the Department of Agriculture are one-page documents with little detail and the Department of Agriculture does not review support maintained by APHIS to ensure amounts are supported and reasonable.
2. The Department of Agriculture should require that the Wildlife Services' field specialists dedicate a certain amount of time in the fall to the state blackbird problem. The loss of revenue and economic impact due to blackbirds in sunflowers can be significant.
3. The Department of Agriculture should improve monitoring of cooperative service agreements to ensure compliance with requirements. Required discussion relating to employment, salaries, expenses, and purchases did not occur and information required to be submitted to the Department of Agriculture was not provided.

The committee learned the state provided \$680,000 from the game and fish fund and \$240,000 from the general fund for a total of \$920,000 for the Wildlife Services program for the 2007-09 biennium.

The committee learned the Wildlife Services program currently uses nonlethal methods of blackbird control, including habitat management and harassment. A poison-baiting program would be effective on blackbirds but would also impact other birds. Spring baiting would be more effective because the blackbird population is lower in the spring than in the fall and the blackbirds are hungry as they migrate back into the state. The committee learned a test poison control program to reduce the population of blackbirds in South Dakota was abandoned after severe criticism by national organizations and birdwatching groups.

The committee accepted the performance audit report of the Wildlife Services program.

Department of Corrections and Rehabilitation Performance Audit Followup

The Legislative Audit and Fiscal Review Committee accepted the followup report presented to the committee on the Department of Corrections and Rehabilitation. The original performance audit was presented to the Legislative Audit and Fiscal Review Committee in January 2005. The followup report indicated 26 of the

original recommendations have been fully implemented, 19 of the original recommendations have been partially implemented, 5 recommendations were determined not to be implemented, and 1 was determined to be no longer applicable.

The committee learned the Department of Corrections and Rehabilitation will begin conducting education and employment skill-level assessments during orientation for new inmates.

The committee learned the Department of Corrections and Rehabilitation uses county jails for transition purposes so an inmate can get a job and be closer to family. County jails are not used for inmates with medical needs or inmates with disciplinary problems.

The committee learned most juveniles at the Youth Correctional Center have severe mental health issues and have been placed on psychotropic drugs before they enter the juvenile system. The juveniles are often not in the system long enough to "wean" them from the prescription drugs.

Workforce Safety and Insurance Performance Audit Followup

The Legislative Audit and Fiscal Review Committee accepted the followup report presented to the committee on Workforce Safety and Insurance. The original performance audit was presented to the Legislative Audit and Fiscal Review Committee in November 2006. The followup report indicated 19 of the original recommendations have been fully implemented, 36 of the original recommendations have been partially implemented, 3 recommendations were determined not to be implemented, and 2 were determined to be no longer applicable.

The State Auditor's office recommended that Workforce Safety and Insurance make improvements in its use of public funds. During a review of expenditures made by Workforce Safety and Insurance to determine compliance with the recommendation, the auditors identified concerns regarding a severance payment to the former executive director. Workforce Safety and Insurance disagrees with the auditors' assertion that the approximately \$128,000 payment made to the former executive director may not meet the requirements of state law. The State Auditor's office has requested an Attorney General's opinion regarding the legality of the payment.

The committee requested the State Auditor's office provide the committee with all communications between the State Auditor's office and the Burleigh County State's Attorney relating to Workforce Safety and Insurance, including all correspondence, e-mails, faxes, subpoenas, summons and complaints, and other information received or sent during the period beginning July 1, 2005, and ending November 15, 2008. The information must be provided to the committee staff and the Attorney General's office by December 1, 2008.

Workforce Safety and Insurance Performance Evaluation

Pursuant to NDCC Section 65-02-30, a biennial performance evaluation was conducted of Workforce Safety and Insurance. The purpose of the performance evaluation was to assess certain aspects of the functions and operations of Workforce Safety and Insurance to determine whether the divisions of Workforce Safety and Insurance are providing quality service in an efficient and cost-effective manner. The performance evaluation focused on safety grants, the Board of Directors, performance measures, fraud expenditures, claims, policyholder services, and the administrative hearing process. The evaluation was conducted by Berry, Dunn, McNeil & Parker Certified Public Accountants and Management Consultants, Portland, Maine. The resulting report included 46 recommendations. Major recommendations include:

- Workforce Safety and Insurance should utilize the public rulemaking process to engage the employer and employee constituents in the development of the hazard elimination learning program (HELP) grant and safety training and education program (STEP) grant eligibility requirements, the application process, and the decisionmaking process.
- Workforce Safety and Insurance should market the STEP grant program more actively.
- Workforce Safety and Insurance should consider modifying board member appointment criteria to include specific skills and experience relevant to a state workers' compensation fund.
- Workforce Safety and Insurance should increase focus on conducting provider and employer fraud investigations and strengthen collaboration between internal and external organizations.

The committee learned that 61 of the 109 prior recommendations from the 2006 performance evaluation report have been fully implemented, 23 were partially implemented, and 25 have not been implemented.

The committee learned Workforce Safety and Insurance made \$35 million available for safety grant programs and awarded \$3.9 million in safety grants during the 2005-07 biennium.

The committee learned the performance evaluation's findings indicate there were no inappropriate claims handling processes or decisions inconsistent with state law or Workforce Safety and Insurance claim policies identified.

Department of Emergency Services and Collection and Use of 911 Fees Performance Audit Followup

The Legislative Audit and Fiscal Review Committee accepted the followup report presented to the committee on the Department of Emergency Services and collection and use of 911 fees. The original performance audit was presented to the Legislative Audit and Fiscal Review Committee in January 2006. The followup report indicated 13 of the original recommendations have been fully implemented, 9 of the original recommendations

have been partially implemented, and 4 recommendations were determined not to be implemented.

The committee learned the Department of Emergency Services has developed an appropriate formula for calculating fees to ensure costs for services are covered. Fee increases will become effective on July 1, 2009.

INFORMATION TECHNOLOGY AUDITS North Dakota Network and Security Audit

A representative of ManTech Security and Mission Assurance presented the North Dakota network and security audit report. The audit focused on four tasks--external vulnerability assessment, internal vulnerability assessment, penetration testing, and application security assessment.

The external vulnerability assessment identified 313 systems at state agencies or organizations with at least one vulnerability that would provide an external attacker with a possible attack vector that could lead to compromise of the state's network from the Internet. The external vulnerability assessment identified 10 unique high-risk vulnerabilities on multiple systems, 2 unique medium-risk vulnerabilities on multiple systems, and 4 unique low-risk vulnerabilities on multiple systems. The external vulnerability assessment resulted in the following general recommendations:

- Review content available on publicly accessible servers.
- Filter inbound access to all state systems.
- Ensure segregation between kindergarten through grade 12 and other education networks and the state network.

The internal vulnerability assessment identified 427 systems at state agencies or organizations with at least one vulnerability that would provide an attacker with a possible attack vector that could lead to compromise of the state's network and sensitive information. The internal vulnerability assessment identified 29 unique high-risk vulnerabilities on multiple systems, 8 unique medium-risk vulnerabilities on multiple systems, and 4 unique low-risk vulnerabilities on multiple systems. The internal vulnerability assessment resulted in the following general recommendations:

- Segment public facing servers from internal network.
- Internal segregation of critical servers and development systems.
- Include applications in formal patch management program.
- Implement outbound access control.
- Require use of encrypted protocols for remote management.

The penetration test identified nine state systems to target based on vulnerability assessment results. The test team was unsuccessful in exploiting eight of the systems but was successful in exploiting one system to create an account with administrator privileges. The penetration test resulted in the following general recommendations:

- Educate users on social engineering techniques.
- Ensure servers and desktops are kept current on all operating system and application patches.

An application security assessment was performed on the state's PeopleSoft application. The application security assessment identified two vulnerability findings with the application and its associated components--one high-risk vulnerability relating to the operating system installed on the application host and one low-risk design flaw. The application security assessment resulted in the following general recommendations:

- Ensure systems hosting applications are kept up to date.
- Prevent simultaneous logins.

The committee accepted the North Dakota network and security audit report.

Information Technology Department Information System Audit

A representative of the State Auditor's office presented the Information Technology Department information system audit for the year ended December 31, 2007. The audit resulted in the following three recommendations relating to the general controls of the Information Technology Department:

- Test the disaster recovery plan on a yearly basis.
- Develop a formal security plan.
- Develop a formal risk assessment framework.

The committee accepted the Information Technology Department information system audit report.

OTHER REPORTS

Department of Human Services Accounts Receivable Writeoffs

Pursuant to NDCC Sections 25-04-17 and 50-06.3-08, the Department of Human Services is required to present a report to the Legislative Audit and Fiscal Review Committee regarding accounts receivable writeoffs at the State Hospital, Developmental Center, and human service centers as of June 30 of each fiscal year. The department's report for fiscal year 2007 was received and accepted by the committee. Accounts receivable writeoffs as of June 30, 2007, were \$3,419,396 at the State Hospital, \$139,868 at the Developmental Center, and \$797,152 at the human service centers.

The department's report for fiscal year 2008 was also received and accepted by the committee. Accounts receivable writeoffs as of June 30, 2008, were

\$5,124,040 at the State Hospital, \$51,877 at the Developmental Center, and \$852,235 at the human service centers.

Racing Commission

The committee received a report from the Racing Commission regarding funds made available for track purses in 2008. The committee learned the Racing Commission granted \$45,750 from the purse fund and \$22,500 from the breeders' fund for a total of \$68,250 to the Outdoor Recreation Development Association for purse money at the Chippewa Downs racetrack in Belcourt. The Outdoor Recreation Development Association ran 53 races in six race days and used breeders' fund money to supplement purses for certified North Dakota-bred races only. The Racing Commission provided \$6,500 from the breeders' fund to supplement the purses by \$3,250 for each of a North Dakota-bred thoroughbred futurity race and an older thoroughbred stakes race. The remaining \$16,000 was used to supplement the purse for 11 other North Dakota-bred races.

The committee learned the Racing Commission initially committed \$102,500 from the breeders' fund to Horse Race North Dakota for races at the North Dakota Horse Park in Fargo. To comply with legislative intent, the Racing Commission made a motion at its July 18, 2008, meeting to discontinue transferring money from the breeders' fund to supplement purses. As a result of the motion, Horse Race North Dakota did not receive any supplemental funding from the breeders' fund. Horse Race North Dakota received \$361,750 from the purse fund for races at the North Dakota Horse Park in Fargo. Horse Race North Dakota paid out \$7,000 per race for six certified North Dakota-bred races for a total of \$42,000 and \$4,000 per race for six open stake races for a total of \$24,000.

OTHER INFORMATION

The committee received other information and reports including information and reports relating to:

- National State Auditors Association peer review process.
- Workforce Safety and Insurance annual report.
- Department of Corrections and Rehabilitation educational and vocational programs.
- Benefits of the Tax Department's GenTax integrated tax system.
- Developmentally disabled facility loan program.

**AUDIT REPORTS ACCEPTED BY THE LEGISLATIVE AUDIT AND FISCAL
REVIEW COMMITTEE DURING THE 2007-08 INTERIM**

Agency	Audit Report Date	Meeting Date Accepted
Addiction Counseling Examiners, Board of	June 30, 2007 and 2006	July 8, 2008
Adjutant General	June 30, 2006 and 2005	November 19, 2007
Administrative Hearings, Office of	June 30, 2007 and 2006	October 20, 2008
Aeronautics Commission	June 30, 2007 and 2006	November 19, 2007
Ag PACE Fund	June 30, 2007 and 2006	November 19, 2007
Agriculture, Department of	June 30, 2007 and 2006	October 20, 2008
Architecture, Board of	June 30, 2005 and 2004	August 14, 2007
Architecture, Board of	June 30, 2007 and 2006	October 20, 2008
Attorney General	June 30, 2006 and 2005	November 19, 2007
Audiology and Speech-Language Pathology, Board of Examiners on	June 30, 2005, 2004, 2003, and 2002	August 14, 2007
Bank of North Dakota	December 31, 2006 and 2005	August 14, 2007
Bank of North Dakota	December 31, 2007 and 2006	July 8, 2008
Barber Examiners, Board of	August 31, 2003 and 2002	August 14, 2007
Barber Examiners, Board of	August 31, 2005 and 2004	August 14, 2007
Barber Examiners, Board of	August 31, 2007 and 2006	July 8, 2008
Beef Commission	June 30, 2007 and 2006	November 19, 2007
Beginning farmer revolving fund	December 31, 2006 and 2005	August 14, 2007
Beginning farmer revolving fund	December 31, 2007 and 2006	July 8, 2008
Bismarck State College	June 30, 2007 and 2006	July 8, 2008
Building Authority	June 30, 2006 and 2005	August 14, 2007
Building Authority	June 30, 2007 and 2006	November 19, 2007
Career and Technical Education, Department of	June 30, 2007 and 2006	October 20, 2008
Chiropractic Examiners, Board of	December 31, 2006	August 14, 2007
Clinical Laboratory Practice, Board of	June 30, 2007 and 2006	October 20, 2008
College SAVE (BND)	December 31, 2007 and 2006	July 8, 2008
Commerce Department	June 30, 2007 and 2006	November 19, 2007
Commission on Legal Counsel for Indigents	June 30, 2007 and 2006	October 20, 2008
Community Water Facility Loan Fund	December 31, 2006 and 2005	August 14, 2007
Community Water Facility Loan Fund	December 31, 2007 and 2006	July 8, 2008
Corrections and Rehabilitaiton, Department of (performance audit followup)	January 24, 2008	July 8, 2008
Corrections and Rehabilitation, Department of	June 30, 2007 and 2006	July 8, 2008
Cosmetology, Board of	June 30, 2006	August 14, 2007
Cosmetology, Board of	June 30, 2007	October 20, 2008
Council on the Arts	June 30, 2007 and 2006	October 20, 2008
Counselor Examiners, Board of	June 30, 2006 and 2005	August 14, 2007
Dental Examiners, Board of	June 30, 2007 and 2006	July 8, 2008
Development Fund, Inc.	June 30, 2007 and 2006	November 19, 2007
Developmentally Disabled Facility Loan Program	December 31, 2006 and 2005	August 14, 2007
Developmentally Disabled Facility Loan Program	December 31, 2007 and 2006	July 8, 2008
Dickinson State University	June 30, 2007 and 2006	July 8, 2008
Dietetic Practice, Board of	September 30, 2007 and 2006	October 20, 2008
Division of Emergency Management/Use of 911 fees (performance audit followup)	July 17, 2008	October 20, 2008
Education Standards and Practices Board	June 30, 2006	August 14, 2007
Education Standards and Practices Board	June 30, 2007	October 20, 2008
Electrical Board	June 30, 2007 and 2006	October 20, 2008
Financial Institutions, Department of	June 30, 2006 and 2005	November 19, 2007
Firefighter's Association	April 30, 2007 and 2006	February 26, 2008
Funeral Service, Board of	June 30, 2006 and 2005	August 14, 2007
Funeral Service, Board of	June 30, 2008 and 2007	October 20, 2008
Game and Fish Department	June 30, 2006 and 2005	August 14, 2007
Governor's Office	June 30, 2007 and 2006	October 20, 2008
Guaranteed Student Loan Program	September 30, 2006 and 2005	August 14, 2007
Guaranteed Student Loan Program	September 30, 2007 and 2006	February 26, 2008
Health, State Department of	June 30, 2007 and 2006	October 20, 2008
Highway Patrol	June 30, 2006 and 2005	August 14, 2007
Historical Society	June 30, 2006 and 2005	August 14, 2007
Housing Finance Agency	June 30, 2006 and 2005	August 14, 2007
Housing Finance Agency	June 30, 2007 and 2006	February 26, 2008
Human Services, Department of	June 30, 2007 and 2006	July 8, 2008
Indian Affairs Commission	June 30, 2006 and 2005	August 14, 2007
Industrial Commission	June 30, 2007 and 2006	July 8, 2008
Information Technology Department	June 30, 2006 and 2005	November 19, 2007
Information Technology Department information system audit	December 31, 2007 and 2006	July 8, 2008
Insurance Commissioner	June 30, 2007 and 2006	July 8, 2008
Job Service North Dakota	June 30, 2007 and 2006	February 26, 2008
Judicial Branch	June 30, 2007 and 2006	October 20, 2008
Labor Department	June 30, 2007 and 2006	October 20, 2008
Lake Region State College	June 30, 2007 and 2006	July 8, 2008
Law Examiners, Board of	June 30, 2007 and 2006	July 8, 2008
Legislative Assembly	June 30, 2007 and 2006	November 19, 2007
Legislative Council	June 30, 2007 and 2006	November 19, 2007
Lottery, North Dakota	June 30, 2006 and 2005	August 14, 2007
Lottery, North Dakota	June 30, 2007 and 2006	February 26, 2008
Management and Budget, Office of	June 30, 2007 and 2006	February 26, 2008
Mandan remediation and supplemental environmental projects trusts	December 31, 2006 and 2005	February 26, 2008
Massage, Board of	June 30, 2005 and 2004	August 14, 2007
Mayville State University	June 30, 2007 and 2006	July 8, 2008
Medical Examiners, Board of	December 31, 2005 and 2004	August 14, 2007
Medical Examiners, Board of	December 31, 2006	October 20, 2008
Mill and Elevator Association	June 30, 2007 and 2006	November 19, 2007
Minot State University	June 30, 2007 and 2006	July 8, 2008
Minot State University-Bottineau	June 30, 2007 and 2006	July 8, 2008
North Dakota State University	June 30, 2007 and 2006	July 8, 2008
North Dakota University System	June 30, 2006	August 14, 2007

Nursing Home Administrators, Board of Examiners for	June 30, 2004 and 2003	November 19, 2007
Nursing Home Administrators, Board of Examiners for	June 30, 2006 and 2005	November 19, 2007
Nursing, Board of	June 30, 2007 and 2006	October 20, 2008
Occupational Therapy Practice, Board of	June 30, 2007 and 2006	October 20, 2008
Optometry, Board of	June 30, 2006 and 2005	August 14, 2007
PACE fund	June 30, 2006 and 2005	August 14, 2007
PACE fund	June 30, 2007 and 2006	November 19, 2007
Parks and Recreation Department	June 30, 2007 and 2006	October 20, 2008
Peace Officer Standards and Training Board	December 31, 2006 and 2005	October 20, 2008
Pharmacy, Board of	June 30, 2006 and 2005	August 14, 2007
Pharmacy, Board of	June 30, 2007 and 2006	July 8, 2008
Physical Therapists, Examining Committee for	June 30, 2006 and 2005	July 8, 2008
Plumbing, Board of	June 30, 2007 and 2006	November 19, 2007
Podiatry Examiners, Board of	December 31, 2007 and 2006	October 20, 2008
Potato Council	June 30, 2006 and 2005	August 14, 2007
Private Investigative and Security Board	December 31, 2006 and 2005	July 8, 2008
Professional Engineers and Land Surveyors, Board of Registration for	June 30, 2006	August 14, 2007
Professional Engineers and Land Surveyors, Board of Registration for	June 30, 2007	July 8, 2008
Professional Soil Classifiers, Board of Registration for	June 30, 2006	July 8, 2008
Professional Soil Classifiers, Board of Registration for	June 30, 2007	July 9, 2008
Protection and Advocacy	June 30, 2006 and 2005	August 14, 2007
Psychologist Examiners, Board of	June 30, 2005 and 2004	August 14, 2007
Public Accountancy, Board of	June 30, 2006	August 14, 2007
Public Accountancy, Board of	June 30, 2007	November 19, 2007
Public Employees Retirement System	June 30, 2006 and 2005	August 14, 2007
Public Employees Retirement System	June 30, 2007 and 2006	February 26, 2008
Public Finance Authority	December 31, 2006 and 2005	August 14, 2007
Public Finance Authority	December 31, 2007 and 2006	July 8, 2008
Public Instruction, Department of	June 30, 2007 and 2006	July 8, 2008
Public Service Commission	June 30, 2007 and 2006	October 20, 2008
Racing Commission	June 30, 2007 and 2006	July 8, 2008
Real Estate Appraiser Qualifications and Ethics Board	June 30, 2005, 2004, 2003 and 2002	August 14, 2007
Real Estate Commission	June 30, 2006	August 14, 2007
Real Estate Commission	June 30, 2007	October 20, 2008
Real Estate Commission	June 30, 2008	October 20, 2008
Reflexology, State Board of	June 30, 2006	August 14, 2007
Reflexology, State Board of	June 30, 2007	July 8, 2008
Retirement and Investment Office	June 30, 2006 and 2005	November 19, 2007
Retirement and Investment Office	June 30, 2007 and 2006	February 26, 2008
School of Medicine and Health Sciences performance audit	August 22, 2007	November 19, 2007
Secretary of State	June 30, 2006 and 2005	August 14, 2007
Securities Department	June 30, 2006 and 2005	November 19, 2007
Seed Department	June 30, 2006 and 2005	August 14, 2007
Social Work Examiners, Board of	June 30, 2007 and 2006	July 8, 2008
Soybean Council	June 30, 2007	November 19, 2007
Soybean Council	June 30, 2006	October 20, 2008
State Auditor	June 30, 2007 and 2006	November 19, 2007
State College of Science	June 30, 2007 and 2006	July 8, 2008
State Fair Association	September 30, 2007 and 2006	February 26, 2008
State Network Security audit	June 30, 2007	November 19, 2007
State Treasurer	June 30, 2007 and 2006	July 8, 2008
Statewide CAFR	June 30, 2006	August 14, 2007
Statewide CAFR	June 30, 2007 and 2006	February 26, 2008
Statewide Single Audit	June 30, 2006 and 2005	August 14, 2007
Stockmen's Association	December 31, 2006 and 2005	August 14, 2007
Stockmen's Association	December 31, 2007 and 2006	July 8, 2008
Student Loan Trust	June 30, 2006 and 2005	August 14, 2007
Student Loan Trust	June 30, 2007 and 2006	February 26, 2008
Student Loan Trust	June 30, 2008 and 2007	October 20, 2008
Tax Commissioner	June 30, 2007 and 2006	July 8, 2008
Tax Commissioner - GenTax	June 30, 2007	November 19, 2007
Transportation, Department of	June 30, 2007 and 2006	October 20, 2008
University and School Lands, Board of	June 30, 2006 and 2005	August 14, 2007
University and School Lands, Board of	June 30, 2007 and 2006	February 26, 2008
University of North Dakota	June 30, 2007 and 2006	July 8, 2008
University System office	June 30, 2006 and 2005	August 14, 2007
Valley City State University	June 30, 2007 and 2006	July 8, 2008
Veterans Affairs, Administrative Committee on and Department of (performance audit followup)	October 22, 2007	February 26, 2008
Veterans Affairs, Department of	June 30, 2006 and 2005	August 14, 2007
Veterans Home	June 30, 2007 and 2006	October 20, 2008
Veterinary Medical Examiners, Board of	June 30, 2006 and 2005	August 14, 2007
Water Commission	June 30, 2007 and 2006	October 20, 2008
Water Well Contractors, Board of	June 30, 2006 and 2005	August 14, 2007
Wheat Commission	June 30, 2006 and 2005	August 14, 2007
Wildlife Services performance audit	May 9, 2008	July 8, 2008
Williston State College	June 30, 2007 and 2006	July 8, 2008
Workforce Safety and Insurance	June 30, 2007 and 2006	February 26, 2008
Workforce Safety and Insurance (performance audit followup)	September 25, 2008	October 20, 2008
Workforce Safety and Insurance performance review	December 31, 2007 and 2006	October 20, 2008