

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, January 14, 2016
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the August 13, 2015, meeting
- 9:05 a.m. Presentation by the Legislative Council staff of a memorandum relating to other states' nonresident tuition rates
- 9:15 a.m. Presentation by a representative of the State Auditor's office regarding an overview of the audit recommendations relating to the performance audit of the use of tuition waivers and student stipends at North Dakota University System institutions
- 9:25 a.m. Presentation by representatives of the State Board of Higher Education and the University System regarding its responses to the recommendations included in the performance audit report of the use of tuition waivers and student stipends at University System institutions, including the University System's progress in developing consistent definitions for discount, waiver, stipend, and internship

PRESENTATION OF REPORTS

- 10:00 a.m. Presentation by a representative of the State Auditor's office of the Information Technology Department service organization audit for the period April 1, 2014, through October 1, 2014
- 10:15 a.m. Presentation by a representative of the State Auditor's office of the following information systems followup audit reports:
- Odyssey Case Management System for the judicial branch (October 5, 2015)
 - ConnectND - Campus Solutions (September 18, 2012)
- 10:30 a.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:
- Department of Trust Lands (June 30, 2015)
 - North Dakota Housing Finance Agency (June 30, 2015)
 - Housing incentive fund (June 30, 2015)
 - Job Service North Dakota (June 30, 2015)
- 11:00 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Ag PACE fund (June 30, 2015 and 2014)
 - State Building Authority (June 30, 2015 and 2014)
 - PACE fund (June 30, 2015 and 2014)
 - Student loan trust fund (June 30, 2015 and 2014)
 - Rebuilders loan program (June 30, 2015 and 2014)
 - Medical facility infrastructure loan program (June 30, 2015 and 2014)
 - Development Fund, Inc. (June 30, 2015 and 2014)

- State Fair Association (September 30, 2015 and 2014)
- State Auditor's office (June 30, 2015 and 2014)
- Legislative Assembly (June 30, 2015 and 2014)
- Legislative Council (June 30, 2015 and 2014)

12:00 noon

Luncheon recess

1:00 p.m.

Presentation by a representative of CliftonLarsonAllen LLP, Certified Public Accountants, of the following audit reports:

- Public Employees Retirement System (June 30, 2015 and 2014)
- Retirement and Investment Office (June 30, 2015 and 2014)

1:30 p.m.

Presentation by a representative of the State Auditor's office of the following audit reports:

- Mill and Elevator Association (June 30, 2015)
- North Dakota Corn Utilization Council (June 30, 2014 and 2013)

1:45 p.m.

Presentation by a representative of the Department of Human Services on the status of accounts receivables pursuant to North Dakota Century Code Sections 25-04-17 and 50-06.3-08

2:00 p.m.

Committee discussion and staff directives

2:30 p.m.

Adjourn

NOTE: In accordance with the committee's policy of allowing sufficient time to consider major audits and audit reports containing major recommendations, the following audit reports filed with the committee have not been placed on the agenda. The following audits may be included on the agenda for the next meeting if requested by the committee:

- State Board of Accountancy (June 30, 2015)
- State Board of Architecture and Landscape Architecture (June 30, 2015 and 2014)
- Education Standards and Practices Board (June 30, 2012)
- Board of Massage (June 30, 2015 and 2014)
- Private Investigation and Security Board (December 31, 2014 and 2013)
- State Board of Registration for Professional Engineers and Land Surveyors (June 30, 2014)
- State Board of Psychologist Examiners (June 30, 2015 and 2014)
- State Real Estate Commission (June 30, 2015)
- North Dakota Soybean Council (June 30, 2015 and 2014)
- State Board of Veterinary Medical Examiners (June 30, 2014 and 2013)
- North Dakota Beef Commission (June 30, 2015)

Committee Members

Senators: Jerry Klein (Chairman), Judy Lee, David O'Connell

Representatives: Patrick R. Hatlestad, Jerry Kelsh, Keith Kempenich, Lawrence R. Klemin, Gary Kreidt, Andrew G. Maragos, Bob Martinson, Corey Mock, Mike Nathe, Marvin E. Nelson, Chet Pollert, Robert J. Skarphol

Staff Contacts: Michael C. Johnson, Fiscal Analyst

Allen H. Knudson, Legislative Budget Analyst and Auditor