

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, April 21, 2016
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of the minutes of the January 14, 2016, meeting
- 9:05 a.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audit of the basic financial statements included in the *State of North Dakota Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2015*
- 9:15 a.m. Presentation by a representative of the Office of Management and Budget of the *State of North Dakota Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2015*
- 9:30 a.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audit of the general purpose financial statements included in the June 30, 2015, annual financial report for the North Dakota University System
- 9:40 a.m. Presentation by a representative of the North Dakota University System office of the annual financial report for the University System for the fiscal year ended June 30, 2015
- 10:00 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Department of Public Instruction (June 30, 2015 and 2014)
 - North Dakota Lottery (June 30, 2015 and 2014)
 - Governor's office (June 30, 2015 and 2014)
 - Office of Management and Budget (June 30, 2015 and 2014)
 - State Treasurer's office (June 30, 2015 and 2014)
- 10:30 a.m. Presentation by a representative of Mahlum Goodhart, PC, Certified Public Accountants, of the following audit reports:
- Education Standards and Practices Board (June 30, 2013 and 2012)
 - State Board of Registration for Professional Engineers and Land Surveyors (June 30, 2014)
 - North Dakota Stockmen's Association (December 31, 2015 and 2014)
- 10:50 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Beginning farmer revolving loan fund (December 31, 2015 and 2014)
 - Community water facility loan fund (December 31, 2015 and 2014)
 - Guaranteed student loan program (September 30, 2015 and 2014)
 - Workforce Safety and Insurance (June 30, 2015 and 2014)

- 11:10 a.m. Presentation by a representative of the State Auditor's office regarding the performance audit of the Department of Trust Lands relating to the Energy Infrastructure and Impact Office
- 11:45 a.m. Comments by a representative of the Department of Trust Lands regarding the performance audit relating to the Energy Infrastructure and Impact Office
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the State Auditor's office regarding the performance audit of the Department of Trust Lands relating to mineral and surface resources, expenditures, human resources, and various accounting functions
- 2:45 p.m. Comments by a representative of the Department of Trust Lands regarding the performance audit relating to mineral and surface resources, expenditures, human resources, and various accounting functions
- 3:05 p.m. Presentation by a representative of the State Auditor's office regarding the performance audit of the Department of Trust Lands relating to unclaimed property
- 3:45 p.m. Comments by a representative of the Department of Trust Lands regarding the performance audit relating to unclaimed property
- 4:00 p.m. Committee discussion and staff directives
- 4:30 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 and reports may be included on the agenda for the next meeting if requested by the committee:

- State Board of Optometry (June 30, 2015, 2014, and 2013)
- State Board of Addiction Counseling Examiners (June 30, 2015 and 2014)
- Peace Officers Standards and Training Board (December 31, 2014 and 2013)
- Real Estate Appraiser Qualifications and Ethics Board (June 30, 2011, 2010, 2009, 2008, 2007, and 2006)

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