

## NORTH DAKOTA LEGISLATIVE MANAGEMENT

## Tentative Agenda

**LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE**

Wednesday, June 27, 2018  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 8:00 a.m. Call to order  
Roll call  
Consideration of the minutes of the January 10, 2018, meeting
- PRESENTATION OF REPORTS**
- 8:05 a.m. Presentation by a representative of the State Auditor's office regarding the performance audit of travel and use of state resources by the Governor's office
- 8:35 a.m. Comments by a representative of the Governor's office regarding the performance audit of travel and use of state resources
- 8:50 a.m. Presentation by a representative of the State Auditor's office regarding the performance audit of the Veterans' Home
- 9:20 a.m. Comments by a representative of the Veterans' Home regarding the performance audit of the Veterans' Home
- 9:35 a.m. Presentation by a representative of the State Auditor's office regarding the performance audit of the Department of Veterans' Affairs
- 10:05 a.m. Comments by a representative of the Department of Veterans' Affairs regarding the performance audit of the Department of Veterans' Affairs
- 10:20 a.m. Presentation by a representative of the State Auditor's office regarding the performance audit of the oversight structure of the Administrative Committee on Veterans' Affairs
- 10:45 a.m. Comments by a representative of the Administrative Committee on Veterans' Affairs regarding the performance audit of its administrative structure
- 11:00 a.m. Presentation by representatives of the State Auditor's office regarding the following emergency preparedness performance audit reports:
- Bismarck State College
  - North Dakota State College of Science
  - North Dakota State University
  - Williston State College
- 11:10 a.m. Comments by representatives of the North Dakota University System regarding the emergency preparedness performance audit reports for Bismarck State College, North Dakota State College of Science, North Dakota State University, and Williston State College
- 11:20 a.m. Presentation by a representative of the State Auditor's office of the following performance audit followup reports:
- Department of Trust Lands relating to the Energy Infrastructure and Impact Office (November 6, 2015); trust assets and department resources (March 18, 2016); and the Unclaimed Property Division (January 5, 2016)
  - University System institutions tuition waivers and student stipends (March 20, 2015)

- 11:35 a.m. Comments by a representative of the Department of Trust Lands regarding the performance audit followup report of the Department of Trust Lands relating to the Energy Infrastructure and Impact Office; trust assets and department resources; and the Unclaimed Property Division
- 11:45 a.m. Comments by a representative of the University System regarding the performance audit followup report of the University System institutions tuition waivers and student stipends
- 11:55 a.m. Presentation by representatives of the University System regarding the tuition and fees structure at campuses, including information regarding the State Board of Higher Education's recent actions relating to the tuition and fees at campuses
- 12:15 p.m. Luncheon recess
- 1:00 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Beginning farmer revolving loan fund (December 31, 2017 and 2016)
  - Community water facility loan fund (December 31, 2017 and 2016)
  - Guaranteed student loan program (September 30, 2017 and 2016)
  - Public Finance Authority (December 31, 2017 and 2016)
  - Bank of North Dakota (June 30, 2017)
- 1:20 p.m. Presentation by a representative of the Bank of North Dakota regarding the audit report for College SAVE for the years ended December 31, 2017 and 2016, and supplementary information for fiscal year ending December 31, 2017
- 1:30 p.m. Presentation by a representative of CliftonLarsonAllen LLP, Certified Public Accountants, of the following reports:
- Public Employees Retirement System (June 30, 2017 and 2016)
  - Public Employees Retirement System--Schedule of Employer Allocations and Pension Amounts by Employer (June 30, 2017)
  - Public Employees Retirement System--Schedule of Employer Allocations and Other Post Employment Benefits Amounts by Employer (June 30, 2017)
  - Retirement and Investment Office (June 30, 2017 and 2016)
  - Retirement and Investment Office--Teachers' Fund for Retirement--Schedule of Employer Allocations and Pension Amounts by Employer (June 30, 2017)
- 1:50 p.m. Presentation by a representative of Overmoe & Nelson Ltd, Certified Public Accountants, of the Private Investigation and Security Board (December 31, 2016 and 2015)
- 2:00 p.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, 2017*
- 2:10 p.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, 2017* and *2015-17 Biennium Budget and Actual Detail for the Biennium Ended June 30, 2017*
- 2:20 p.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, 2017, annual financial report for the University System
- 2:30 p.m. Presentation by a representative of the University System office of the annual financial report for the University System for the fiscal year ended June 30, 2017

- 2:40 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Bismarck State College (June 30, 2017 and 2016)
  - North Dakota State College of Science (June 30, 2017 and 2016)
  - Dickinson State University (June 30, 2017 and 2016)
  - Minot State University (June 30, 2017 and 2016)
  - Valley City State University (June 30, 2017 and 2016)
- 3:00 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Department of Human Services (June 30, 2017 and 2016)
  - Judicial branch (June 30, 2017 and 2016)
  - Governor's office (June 30, 2017 and 2016)
  - Office of Administrative Hearings (June 30, 2017 and 2016)
  - State Department of Health (June 30, 2017 and 2016)
  - Department of Commerce (June 30, 2017 and 2016)
  - Aeronautics Commission (June 30, 2017 and 2016)
  - North Dakota Lottery (June 30, 2017 and 2016)
  - Parks and Recreation Department (June 30, 2017 and 2016)
  - North Dakota Racing Commission (June 30, 2017 and 2016)
  - Department of Labor and Human Rights (June 30, 2017 and 2016)
  - Department of Agriculture (June 30, 2017 and 2016)
  - North Dakota Council on the Arts (June 30, 2017 and 2016)
  - Industrial Commission (June 30, 2017 and 2016)
  - Department of Public Instruction (June 30, 2017 and 2016)
  - State Treasurer's office (June 30, 2017 and 2016)
  - State Water Commission (June 30, 2017 and 2016)
- 3:45 p.m. Committee discussion and staff directives
- 4:00 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 audits may be included on the agenda for the next meeting if requested by the committee:

- State Board of Architecture (June 30, 2017 and 2016)
- State Electrical Board (June 30, 2017 and 2016)
- State Board of Law Examiners (June 30, 2017 and 2016)
- State Board of Plumbing (June 30, 2017 and 2016)
- Board of Dietetic Practice (September 30, 2017 and 2016)
- Peace Officers Standards and Training Board (December 31, 2016 and 2015)
- Board of Massage (June 30, 2017 and 2016)
- State Board of Funeral Service (June 30, 2016 and 2015)

### **Committee Members**

Senators: Jerry Klein (Chairman), Dwight Cook, Judy Lee, Richard Marcellais

Representatives: Bert Anderson, Patrick Hatlestad, Mary Johnson, Keith Kempenich, Gary Kreidt,  
Andrew G. Maragos, Mike Nathe, Marvin E. Nelson, Chet Pollert, Wayne A. Trottier

Staff Contacts: Michael C. Johnson, Fiscal Analyst

Allen H. Knudson, Legislative Budget Analyst and Auditor