

## 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 Thursday, August 13, 2015, Legislative Audit and Fiscal Review Committee meeting.

### **STATE BOARD OF MEDICAL EXAMINERS (DECEMBER 31, 2013 AND 2012)**

Unqualified opinion

Three findings:

- Segregation of duties.
- Establish internal control policy to document the annual review of financial statements and schedules and to review a financial statement disclosure checklist.
- Obtain proper knowledge to comply with generally accepted accounting principles.

### **STATE ELECTRICAL BOARD (JUNE 30, 2013 AND 2012)**

Unqualified opinion.

Four findings:

- Segregation of duties.
- Obtain proper knowledge to comply with generally accepted accounting principles.
- Establish internal control policy to document the annual review of financial statements and schedules and to review a financial statement disclosure checklist.
- Adjusting journal entries material weakness.

One prior period adjustment:

- Adjustment to the June 30, 2011 financial statements to increase unearned license revenue and decrease fund balance by \$105,279.

### **STATE BOARD OF CHIROPRACTIC EXAMINERS (DECEMBER 31, 2014)**

Unqualified opinion

One finding:

- Preparation of financial statements.

### **STATE BOARD OF PHYSICAL THERAPY (JUNE 30, 2014 AND 2013)**

Unqualified opinion

Two findings:

- Segregation of duties.
- Preparation of financial statements.

### **STATE BOARD OF ACCOUNTANCY (JUNE 30, 2014 AND 2013)**

Unqualified opinion.

### **STATE BOARD OF EXAMINERS FOR NURSING HOME ADMINISTRATORS IN NORTH DAKOTA (JUNE 30, 2014 AND 2013)**

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

**STATE BOARD OF FUNERAL SERVICE (JUNE 30, 2014 AND 2013)**

Unqualified opinion.

One finding:

- Segregation of duties.

**STATE BOARD OF COSMETOLOGY (JUNE 30, 2014)**

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

**STATE BOARD OF DENTAL EXAMINERS (JUNE 30, 2013 AND 2012)**

Unqualified opinion.

Four findings:

- Preparation of financial statements.
- Segregation of duties.
- Improper mileage reimbursements.
- Uninsured deposits.

**STATE BOARD OF EXAMINERS FOR HEARING INSTRUMENT DISPENSERS  
(JUNE 30, 2010, 2009, AND 2008)**

Qualified opinion.

One finding:

- Segregation of duties.

**STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS  
AND LAND SURVEYORS (JUNE 30, 2014)**

Unqualified opinion.

Two findings:

- Segregation of duties.
- Adjusting journal entries material weakness.

**STATE BOARD OF BARBER EXAMINERS (AUGUST 31, 2013)**

Financial report only.

**STATE BOARD OF COUNSELOR EXAMINERS (JUNE 30, 2013)**

Financial report only.

**STATE BOARD FOR PROFESSIONAL SOIL CLASSIFIERS (JUNE 30, 2014)**

Financial report only.

**STATE BOARD OF WATER WELL CONTRACTORS (JUNE 30, 2013)**

Financial report only.

**STATE BOARD OF CLINICAL LABORATORY PRACTICE (JUNE 30, 2013 AND 2012)**

Unqualified opinion.

One finding:

- Segregation of duties.

**STATE BOARD OF OCCUPATIONAL THERAPY PRACTICE (JUNE 30, 2013 AND 2012)**

Unqualified opinion.

One finding:

- Segregation of duties.

**ABSTRACTERS' BOARD OF EXAMINERS (AUGUST 31, 2013)**

Financial report only.

**NORTH DAKOTA REAL ESTATE COMMISSION (JUNE 30, 2014)**

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

**NORTH DAKOTA LICENSURE BOARD OF ATHLETIC TRAINERS  
(JUNE 30, 2014, 2013, 2012, 2011, AND 2010)**

Financial report only.

**NORTH DAKOTA MARRIAGE AND FAMILY THERAPY LICENSURE BOARD  
(DECEMBER 31, 2013 AND 2012)**

Financial report only.

**NORTH DAKOTA BOARD OF REFLEXOLOGY (JUNE 30, 2014)**

Financial report only.

**NORTH DAKOTA BARLEY COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA BEEF COMMISSION (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA CORN UTILIZATION COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

One finding:

- Noncompliance of North Dakota Century Code Section 54-21-24.1, relating to review and approval of lease agreements.

**NORTH DAKOTA DAIRY PROMOTION COMMISSION (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA DRY BEAN COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA DRY PEA AND LENTIL COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA ETHANOL COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA MILK MARKETING BOARD (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA OILSEED COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA POTATO COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA SOYBEAN COUNCIL (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA WHEAT COMMISSION (JUNE 30, 2014 AND 2013)**

Unmodified opinion.

**NORTH DAKOTA STATE SEED DEPARTMENT (JUNE 30, 2014 AND 2013)**

Unqualified opinion.

**NORTH DAKOTA PEACE OFFICER STANDARDS AND TRAINING BOARD  
(DECEMBER 31, 2012 AND 2011)**

Unqualified opinion.

One finding:

- Segregation of duties.