

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, October 13, 2016, Legislative Audit and Fiscal Review Committee meeting.

STATE BOARD OF LAW EXAMINERS (JUNE 30, 2015 AND 2014)

Unmodified opinion.

Three findings:

- Knowledge of accounting principles;
- Segregation of duties; and
- Financial statement material weakness.

BOARD OF EXAMINERS ON AUDIOLOGY AND SPEECH-LANGUAGE PATHOLOGY (JUNE 30, 2014 AND 2013)

Unmodified opinion.

Two findings:

- Knowledge of accounting principles; and
- Segregation of duties.

NORTH DAKOTA FIREFIGHTER'S ASSOCIATION (DECEMBER 31, 2015 AND 2014)

Unmodified opinion.

One finding:

- Knowledge of accounting principles.

STATE BOARD OF PLUMBING (JUNE 30, 2015)

Unmodified opinion.

Three findings:

- Knowledge of accounting principles;
- Segregation of duties; and
- Financial statement material weakness.

STATE BOARD OF PLUMBING (JUNE 30, 2014)

Unmodified opinion.

Three findings:

- Knowledge of accounting principles;
- Segregation of duties; and
- Financial statement material weakness.

STATE BOARD OF NURSING (JUNE 30, 2015)

Unmodified opinion.

One finding:

- Financial statement material weakness.

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

Unmodified opinion.

One finding:

- Financial statement material weakness.

**STATE BOARD OF NURSING
(JUNE 30, 2013)**

Unmodified opinion.

Two findings:

- Financial statement material weakness; and
- Uninsured deposits.

**STATE BOARD OF NURSING
(JUNE 30, 2012)**

Unmodified opinion.

One finding:

- Financial statement material weakness.

**BOARD OF DIETETIC PRACTICE
(SEPTEMBER 30, 2015 AND 2014)**

Unmodified opinion.

One finding:

- Segregation of duties.

**STATE BOARD OF PHARMACY
(JUNE 30, 2015 AND 2014)**

Unqualified opinion.

Four findings:

- Segregation of duties;
- Financial statement material weakness;
- Bank reconciliation procedure weakness; and
- Inadequate internal controls for QuickBooks access.

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

Unmodified opinion.

Two findings:

- Segregation of duties; and
- Uninsured deposits.

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

Unqualified opinion.

Two findings:

- Segregation of duties; and
- Uninsured deposits.

**STATE BOARD OF PHARMACY
(JUNE 30, 2012 AND 2011)**

Unqualified opinion.

Three findings:

- Knowledge of accounting principles;
- Segregation of duties; and
- Financial statement material weakness.

**NORTH DAKOTA BOARD OF SOCIAL WORK EXAMINERS
(JUNE 30, 2015 AND 2014)**

Unmodified opinion.

One finding:

- Segregation of duties.

**STATE BOARD OF RESPIRATORY CARE
(JANUARY 31, 2015 AND 2014)**

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA BOARD FOR HEARING INSTRUMENT DISPENSERS
(JUNE 30, 2015, 2014, 2013, 2012, AND 2011)**

Financial reports only.