

# LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

The Legislative Audit and Fiscal Review Committee (LAFRC) is a statutorily created committee of the Legislative Management. Pursuant to North Dakota Century Code Section 54-35-02.1, the committee is created as a division of the Budget Section and its members are appointed by the Legislative Management. The committee's purposes are to:

- Study and review the state's financial transactions to assure the collection of state revenues and the expenditure of state money is in compliance with law, legislative intent, and sound financial practices.
- Provide the Legislative Assembly with objective information on revenue collections and expenditures to improve the fiscal structure and transactions of the state.

Pursuant to Section 54-35-02.2, the committee is charged with studying and reviewing audit reports submitted by the State Auditor. The committee is authorized to make such audits, examinations, or studies of the fiscal transactions or governmental operations of state departments, agencies, or institutions as it may deem necessary.

Committee members were Senators Jerry Klein (Chairman), David A. Clemens, John Grabinger, Jordan Kannianen, Gary A. Lee, Judy Lee, and Jim P. Roers and Representatives Mary Adams, Patrick Hatlestad, Mary Johnson, Keith Kempenich, Gary Kreidt, Vernon Laning, Scott Louser, Mike Nathe, Marvin E. Nelson, Jim Schmidt, Luke Simons, and Wayne A. Trottier.

During the 2019-21 interim, the State Auditor's office (SAO) and independent accounting firms presented 6 performance audit and evaluation reports and 120 financial or information technology application audit reports. An additional 29 audit reports were filed with the committee but not formally presented. The committee's policy is to hear only audit reports relating to major agencies and audit reports containing major recommendations. However, other audit reports are presented at the request of any committee member. At the end of this report is a listing of audit reports accepted by the committee.

The committee was assigned the following duties and responsibilities for the 2019-20 interim:

1. Receive the annual audit report for the State Fair Association (Section 4.1-45-17).
2. Receive annual audit report from any corporation or limited partnership that produces agricultural ethyl alcohol or methanol in this state and which receives a production subsidy from the state (Section 10-19.1-152 and 45-10.2-115).
3. Receive annual reports on the writeoffs of accounts receivable at the Department of Human Services and Life Skills and Transition Center (Section 50-06.3-08 and 25-04-17).
4. Receive the annual audited financial statements and economic impact reports from the North Dakota low-risk incentive fund. (Section 26.1-50-05 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Management assigned this responsibility to the committee.)
5. Receive an electronic copy of the audit report from the North Dakota Stockmen's Association at least once every 2 years. (Section 4.1-72-08 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Management assigned this responsibility to the committee.)
6. Receive the performance audit report of Job Service North Dakota upon the request of the committee (Section 52-02-18).
7. Determine necessary performance audits. (Section 54-10-01(4) provides the State Auditor is to perform or provide for performance audits of state agencies, or the agencies' blended component units or discreetly presented component units, as determined necessary by the State Auditor or the committee, and provides for the committee to approve the State Auditor's hiring of a consultant to assist with conducting a performance audit.)
8. Determine the frequency of audits or reviews of state agencies (Section 54-10-01(2)).
9. Determine necessary performance audits by the State Auditor (Section 54-10-01(4)).
10. Determine when the State Auditor is to perform audits of political subdivisions (Section 54-10-13).
11. Direct the State Auditor to audit or review the financial records and accounts of any political subdivision (Section 54-10-15).

12. Study and review audit reports submitted by the State Auditor and make recommendations to the Legislative Assembly to reduce a state agency, department, or institution's appropriation if the state agency, department, or institution has failed to correct audit findings (Section 54-35-02.2).

### **GUIDELINES FOR AUDITS OF STATE AGENCIES**

The committee received information on and reviewed guidelines developed by prior Legislative Audit and Fiscal Review Committees relating to state agency and institution audits performed by the SAO and independent certified public accountants. For audit periods covering fiscal years since June 30, 2006, auditors of state agencies and institutions are requested to address the following six audit questions:

1. What type of opinion was issued on the financial statements?
2. Was there compliance with statutes, laws, rules, and regulations under which the agency was created and is functioning?
3. Was internal control adequate and functioning effectively?
4. Were there any indications of lack of efficiency in financial operations and management of the agency?
5. Has action been taken on findings and recommendations included in prior audit reports?
6. Was a management letter issued? If so, provide a summary, including any recommendations and the management responses.

In addition, auditors are asked to communicate to the committee eight issues which identify:

1. Significant changes in accounting policies, any management conflicts of interest, any contingent liabilities, or any significant unusual transactions.
2. Significant accounting estimates, the process used by management to formulate the accounting estimates, and the basis for the auditors' conclusions regarding the reasonableness of those estimates.
3. Significant audit adjustments.
4. Disagreements with management, whether resolved to the auditors' satisfaction, relating to a financial accounting, reporting, or auditing matter that could be significant to the financial statements.
5. Serious difficulties encountered in performing the audit.
6. Major issues discussed with management prior to retention.
7. Management consultations with other accountants about auditing and accounting matters.
8. High-risk information technology systems critical to operations based on the auditors' overall assessment of the importance of the system to the agency and its mission, or whether any exceptions identified in the six audit report questions to be addressed by auditors are directly related to the operations of an information technology system.

In addition, the SAO developed and the committee began receiving a one-page summary report for operational audits of state agencies. The summary report highlights the objective of the audit, including areas of internal control reviewed, findings relating to legislative intent, suggested areas of operational improvement, and key financial information.

The committee received Legislative Council audit summaries identifying the audit findings and other pertinent information related to the audit reports.

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

Section 54-10-01 requires the State Auditor to provide for the audit of the state's general purpose financial statements and to conduct a review of the material included in the *State of North Dakota Comprehensive Annual Financial Report*. The report contains the audited financial statements for state agencies and institutions. The committee received and accepted the *State of North Dakota Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018*, and the *State of North Dakota Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019*. An unmodified opinion was issued on the financial statements.

### **NORTH DAKOTA UNIVERSITY SYSTEM ANNUAL FINANCIAL REPORT**

The committee received the North Dakota University System's annual financial report for the fiscal year ended June 30, 2018. An unmodified opinion was issued on the financial statements. As of June 30, 2018, the University

System had total assets of \$2 billion and total liabilities of \$630 million, resulting in total net assets of \$1.37 billion. The total net assets increased \$50 million during fiscal year 2018.

The committee received the University System's annual financial report for the fiscal year ended June 30, 2019. An unmodified opinion was issued on the financial statements. As of June 30, 2019, the University System had total assets of \$2.13 billion and total liabilities of \$742.2 million, resulting in total net assets of \$1.39 billion. The total net assets increased \$20 million during fiscal year 2019.

## **PERFORMANCE AUDITS AND EVALUATIONS**

The committee reviewed a number of performance audits, all of which were conducted by the SAO pursuant to authority within Chapter 54-10.

### **State of North Dakota - Special Funds**

The committee received and accepted the performance audit report of State of North Dakota special funds. The committee was informed the audit had the following primary objectives:

- Determine whether general fund resources are being used to supplant special fund resources.
- Determine if selected special funds' balance levels are justifiable.

The committee was informed one compliance finding was found and the client agreed with the SAO's recommendation. The compliance finding was with the State Electrical Board having a fund balance of \$10.6 million, which was significantly more than the average operating costs of the board, providing for 31 months of reserve funds for the board. The board is to bill based on the costs required to operate the board. The SAO found no state law or board policy regarding an appropriate fund balance; however, because the board is to bill cost, a significant ending fund balance represents billing in excess of cost.

### **University System - Open Education Resources**

The committee received and accepted the performance audit report of the University System's open educational resources (OER). The 2015 Legislative Assembly appropriated \$110,000 of state funds to the University System for the purpose of adopting OER. Based on the analysis of the SAO, students have saved an estimated \$500,000 to \$1,200,000 on the cost of textbooks during the 2016-17 academic year. Courses that use OER materials are identified during the course registration process, so students are aware of which courses offer or have access to OER materials.

### **University System - Online Education**

The committee received and accepted the performance audit report of the University System's online education. The performance audit included an analysis of the precollege, the 100-level, and 200-level online courses available. The SAO determined, from fall 2014 to spring 2018, the University System could have eliminated 560 online course sections, approximately 15 to 22 percent of online sections, and saved an estimated \$2.9 million by consolidating certain online course sections without impacting the number of students served or number of courses offered.

The University System informed the committee it partially concurs with the audit findings. The University System has been working to improve online course access and efficiency which requires arrangements between institutions and equity and fairness issues to be addressed. Program accreditation requires certain instructor credentials, creating potential issues between institutions and program requirements. As institutions determine the need for a course, they have been utilizing other institutions' online courses to fulfill those needs when possible.

### **Dakota College at Bottineau Emergency Preparedness**

The committee received and accepted the performance audit report of the Dakota College at Bottineau (DCB) emergency preparedness. The State Board of Higher Education (SBHE) adopted Policy No. 906 in May 2012. Policy No. 906 establishes the requirement for all University System institutions to develop and implement comprehensive emergency management plans. In addition to Policy No. 906, the SAO also reviewed outside sources for guidance on best practices for an emergency preparedness plan. The United States Department of Education and six other federal agencies developed a Guide for Developing High-Quality Emergency Operations Plans for Institutions of Higher Education in 2013, which also was used as reference material for the audit. Policy No. 906 and the federal guide provide a process for identifying high-risk areas where emergencies could occur at an institution level, and information regarding ways to develop an emergency operations plan to address those high-risk areas.

The goal of the DCB emergency preparedness performance audit was to determine whether the DCB emergency operation plan is designed and implemented pursuant to SBHE policies and best practices, and whether its continuity of operations plan is designed and implemented pursuant to best practices. The SAO determined DCB has an emergency procedures guide, but does not have a comprehensive emergency operations plan. The SAO recommends DCB update its emergency operations and continuity of operations plans in accordance with SBHE's policy and applicable best practices.

### **North Dakota State College of Science Division of Workforce Affairs**

The committee received and accepted the performance audit report of the North Dakota State College of Science (NDSCS) Division of Workforce Affairs. The purpose of the audit was to determine if spending for the Career Workforce Academy was authorized and appropriate, if TrainND Southeast (TrainND SE) was meeting its identified goals, and if TrainND SE was reporting data accurately. The audit found the NDSCS Division of Workforce Affairs engaged in inappropriate activities surrounding the Career Workforce Academy and is not meeting TrainND SE program goals nor accurately reporting its results.

Regarding inappropriate activities surrounding the Career Workforce Academy, the SAO found:

- Undisclosed conflict of interest;
- Failure to provide information to the SAO;
- Unauthorized and questionable spending of state and local funds; and
- Inappropriate methods used to obtain approval for the Career Workforce Academy.

Regarding unmet TrainND SE program goals and inaccurate reporting, the SAO found:

- Inadequate accountability for goals;
- Ineffective controls related to reporting, leading to overstatement of results; and
- Actual results falling short of goals.

The North Dakota State College of Science informed the committee it has changed the institution's business interest form to clarify the information being requested, a staff member monitors the forms, forms are now updated twice a year, and NDSCS is providing additional training to staff. The college also is working with staff to ask better clarifying questions of auditors prior to responding to the auditors' requests for information.

### **University System - Nonresident Tuition**

The committee received and accepted the performance audit report of the University System nonresident tuition. The committee was informed Lake Region State College (beginning in 2003), Minot State University (beginning in 2009), and Williston State College (beginning in 2010) charge nonresident students the resident tuition rate. Minnesota residents, because of the two states' reciprocity agreement, and international students may be charged an increased tuition rate by those campuses. The SAO was unable to isolate the effect on enrollment of offering resident tuition rates to nonresident students due to other events occurring at the same time. The SAO estimates a potential reduction in University System tuition revenue of nearly \$10 million for the fall 2019 semester if all nonresident students attending University System institutions had been charged the resident tuition rate. The SAO estimated more than 2,600 additional full-time students would be needed to replace the revenue reduction.

### **University System Purchasing Card Program Followup**

The committee received and accepted the followup report to the University System purchasing card program performance audit. The report provides information on the status of the recommendations provided in the performance audit report dated August 30, 2016. The objectives of the performance audit followup were to determine the implementation status of the 13 recommendations presented in the performance audit report. Of the 13 recommendations, 12 have been fully implemented, and 1 recommendation has been partially implemented. The recommendation partially implemented related to reviewers receiving sufficient, formally documented training to ensure the role of a reviewer is properly carried out.

The University System informed the committee individuals assigned a purchasing card receive training based on the transactions they are allowed to make. The purchasing cards save the state money by reducing the cost to process checks, and card limitations allow for better internal controls.

### **North Dakota State University Parking and Transportation Services Department Followup**

The committee received and accepted the followup report to the North Dakota State University (NDSU) Parking and Transportation Services Department performance audit. The report provides information on the status of the recommendations provided in the performance audit report dated February 23, 2017. The objectives of the performance audit followup were to determine the implementation status of the eight recommendations presented in the performance audit report. North Dakota State University Parking and Transportation Services has fully implemented all eight recommendations provided in the performance audit report.

### **Minot State University Emergency Preparedness Followup**

The committee received and accepted the followup report to the Minot State University emergency preparedness performance audit. The report provides information on the status of the recommendations provided in the performance audit report dated August 22, 2017. The SAO reported all six recommendations had been fully implemented.

### **University of North Dakota Continuity of Operations Planning Followup**

The committee received and accepted the followup report of the University of North Dakota continuity of operations planning performance audits. The report provides information on the status of the recommendations provided in the performance audit report dated September 11, 2017. The SAO reported all four recommendations had been fully implemented.

## **OTHER REPORTS**

### **State Auditor's Office External Peer Review**

The committee received the State Auditor's external peer review report. The peer review was conducted remotely by the National State Auditors Association, and the association reviewed the system of quality control of the SAO in effect for the period April 1, 2019, through March 31, 2020. The SAO received a rating of "pass," the highest rating issued.

## **OTHER INFORMATION**

The 2019 Legislative Assembly amended Section 54-10-01 requiring the State Auditor to obtain approval from LAFRC to contract for work required by the federal government and prior to conducting performance audits. Based on an Attorney General's opinion, the State Auditor informed the committee the SAO would not be requesting approval from LAFRC to contract for work required by the federal government or prior to conducting performance audits chosen by the State Auditor.

The committee received information regarding State Auditor fees and the impact to state agencies and other public entities. The State Auditor reported after a review of its internal process and its billing system, the SAO determined the fees being charged for the audits did not cover the cost of performing audits. The SAO has begun utilizing an hourly rate fee structure which results in increased cost to entities. Section 54-10-01 requires the SAO to charge agencies an amount that covers the cost of the audit.

The committee received other information and reports, including an examination report of the Bank of North Dakota by the Department of Financial Institutions pursuant to Section 6-09-29.

The committee was informed by the State Auditor that pursuant to Section 44-08-05.1, the SAO forwarded the Department of Commerce audit for the fiscal years ending June 30, 2019 and 2018 and the State Library audit for the fiscal years ending June 30, 2019 and 2018, to the Attorney General due to possible law violations identified in the audit report and the NDSCS Division of Workforce Affairs performance audit dated March 26, 2019, to the Cass County State's Attorney due to possible law violations identified in the audit report. Later in the interim, the committee was informed by the Attorney General's office investigations were conducted relating to the findings identified in each of the audit reports and the investigations resulted in no criminal charges being filed for any of the individuals involved.

## **AUDIT REPORTS ACCEPTED BY THE LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE DURING THE 2019-20 INTERIM**

<b>Agency</b>	<b>Audit Report Date</b>	<b>Meeting Date Accepted</b>
Addiction counselor internship loan program	June 30, 2018 and 2017	July 17, 2019
Addiction counselor internship loan program	June 30, 2019 and 2018	November 6, 2019
Adjutant General	June 30, 2018 and 2017	July 17, 2019
Aeronautics Commission	June 30, 2019 and 2018	November 6, 2019
Ag PACE fund	June 30, 2018 and 2017	July 17, 2019

<b>Agency</b>	<b>Audit Report Date</b>	<b>Meeting Date Accepted</b>
Ag PACE fund	June 30, 2019 and 2018	November 6, 2019
Attorney General	June 30, 2018 and 2017	July 17, 2019
Bank of North Dakota	December 31, 2018 and 2017	July 17, 2019
Bank of North Dakota	December 31, 2019 and 2018	July 7, 2020
Beginning farmer revolving loan fund	December 31, 2018 and 2017	July 17, 2019
Beginning farmer revolving loan fund	December 31, 2019 and 2018	July 7, 2020
Bismarck State College	June 30, 2018	November 6, 2019
College SAVE	December 31, 2018 and 2017	November 6, 2019
College SAVE	December 31, 2019 and 2018	July 7, 2020
Community water facility loan fund	December 31, 2018 and 2017	July 17, 2019
Community water facility loan fund	December 31, 2019 and 2018	July 7, 2020
Comprehensive Health Association of North Dakota	December 31, 2018 and 2017	November 6, 2019
Dakota College at Bottineau	June 30, 2018	November 6, 2019
Dakota College at Bottineau's emergency preparedness performance audit	June 7, 2018	July 17, 2019
Department of Agriculture	June 30, 2019 and 2018	October 7, 2020
Department of Career and Technical Education	June 30, 2019 and 2018	July 7, 2020
Department of Commerce	June 30, 2019 and 2018	October 7, 2020
Department of Corrections and Rehabilitation	June 30, 2019 and 2018	July 7, 2020
Department of Financial Institutions	June 30, 2018 and 2017	July 17, 2019
Department of Human Services	June 30, 2019 and 2018	July 7, 2020
Department of Labor and Human Rights	June 30, 2019 and 2018	November 6, 2019
Department of Public Instruction	June 30, 2019 and 2018	October 7, 2020
Department of Transportation	June 30, 2019 and 2018	October 7, 2020
Department of Trust Lands	June 30, 2018 and 2017	July 17, 2019
Department of Veterans' Affairs	June 30, 2018 and 2017	July 17, 2019
Development Fund, Inc.	June 30, 2018 and 2017	July 17, 2019
Dickinson State University	June 30, 2018	November 6, 2019
Education Standards and Practices Board	June 30, 2017	July 17, 2019
Forest Service	June 30, 2019 and 2018	July 7, 2020
Game and Fish Department	June 30, 2018 and 2017	July 17, 2019
Governor's office	June 30, 2019 and 2018	July 7, 2020
Guaranteed student loan program	September 30, 2018 and 2017	July 17, 2019
Guaranteed student loan program	December 31, 2019 and 2018	July 7, 2020
Highway Patrol	June 30, 2018 and 2017	July 17, 2019
Housing Finance Agency	June 30, 2018 and 2017	July 17, 2019
Housing Finance Agency	June 30, 2019 and 2018	November 6, 2019
Housing incentive fund	June 30, 2018 and 2017	July 17, 2019
Housing incentive fund	June 30, 2019 and 2018	November 6, 2019
Indian Affairs Commission	June 30, 2018 and 2017	July 17, 2019
Industrial Commission	June 30, 2018	November 6, 2019
Information Technology Department	June 30, 2018 and 2017	July 17, 2019
Infrastructure revolving loan fund	June 30, 2018 and 2017	July 17, 2019
Infrastructure revolving loan fund	June 30, 2019 and 2018	November 6, 2019
Insurance Department	June 30, 2019 and 2018	November 6, 2019
Job Service North Dakota	June 30, 2018 and 2017	July 17, 2019
Judicial branch	June 30, 2019 and 2018	July 7, 2020
Lake Region State College	June 30, 2019 and 2018	July 7, 2020
Legislative Assembly	June 30, 2019 and 2018	July 7, 2020
Legislative Council	June 30, 2019 and 2018	July 7, 2020
Mayville State University	June 30, 2019 and 2018	July 7, 2020
Medical facility infrastructure loan fund	June 30, 2018 and 2017	November 6, 2019
Medical facility infrastructure loan program	June 30, 2019 and 2018	July 17, 2019
Medical Imaging and Radiation Therapy Board	June 30, 2017 and 2016	July 17, 2019
Mill and Elevator Association	June 30, 2018 and 2017	July 17, 2019
Mill and Elevator Association	June 30, 2019 and 2018	November 6, 2019
Minot State University	June 30, 2018	November 6, 2019
Minot State University emergency preparedness	March 17, 2020	July 7, 2020
NDCSCS Division of Workforce Affairs performance audit	March 26, 2019	July 17, 2019
NDSU Parking and Transportation Services Department performance audit followup report	February 27, 2019	July 17, 2019
North Dakota Agricultural Experiment Station, NDSU Extension Service, and Northern Crops Institute	June 30, 2019 and 2018	July 7, 2020
North Dakota Barley Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Beef Commission	June 30, 2018 and 2017	July 17, 2019
North Dakota Beef Commission	June 30, 2019 and 2018	November 6, 2019

<b>Agency</b>	<b>Audit Report Date</b>	<b>Meeting Date Accepted</b>
North Dakota Comprehensive Annual Financial Report	June 30, 2018	July 17, 2019
North Dakota Comprehensive Annual Financial Report	June 30, 2019	July 7, 2020
North Dakota Corn Utilization Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Council on the Arts	June 30, 2019	November 6, 2019
North Dakota Dairy Promotion Commission	June 30, 2018 and 2017	July 17, 2019
North Dakota development fund	December 31, 2019 and 2018	July 7, 2020
North Dakota Dry Bean Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Dry Pea and Lentil Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Ethanol Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Lottery	June 30, 2018 and 2017	July 17, 2019
North Dakota Lottery	June 30, 2019 and 2018	November 6, 2019
North Dakota Milk Marketing Board	June 30, 2018 and 2017	July 17, 2019
North Dakota Oilseed Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Potato Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Racing Commission	June 30, 2019 and 2018	November 6, 2019
North Dakota Real Estate Commission	June 30, 2018	July 17, 2019
North Dakota Soybean Council	June 30, 2018 and 2017	July 17, 2019
North Dakota Soybean Council	June 30, 2019 and 2018	November 6, 2019
North Dakota State College of Science	June 30, 2019 and 2018	July 7, 2020
North Dakota State University	June 30, 2019 and 2018	July 7, 2020
North Dakota Stockmen's Association	December 31, 2019 and 2018	July 7, 2020
North Dakota Stockmen's Association	December 31, 2018 and 2017	July 17, 2019
North Dakota University System Annual Financial Report	June 30, 2019	July 7, 2020
North Dakota University System Annual Financial Report	June 30, 2018	July 17, 2019
North Dakota University System nonresident tuition performance audit	December 2019	July 7, 2020
North Dakota University System office	June 30, 2018 and 2017	November 6, 2019
North Dakota University System online education performance audit	November 9, 2018	July 17, 2019
North Dakota University System open educational resources performance audit	September 4, 2018	July 17, 2019
North Dakota University System purchasing card program audit followup report	March 7, 2019	July 17, 2019
North Dakota Vision Services - School for the Blind	June 30, 2019 and 2018	November 6, 2019
North Dakota Wheat Commission	June 30, 2018 and 2017	July 17, 2019
Office of Administrative Hearings	June 30, 2019 and 2018	November 6, 2019
Office of Management and Budget	June 30, 2019 and 2018	July 7, 2020
PACE fund	June 30, 2018 and 2017	July 17, 2019
PACE fund	June 30, 2019 and 2018	November 6, 2019
Parks and Recreation Department	June 30, 2019 and 2018	October 7, 2020
Protection and Advocacy Project	June 30, 2018 and 2017	July 17, 2019
Public Employees Retirement System	June 30, 2018 and 2017	July 17, 2019
Public Employees Retirement System Schedules of Employer Allocations and Pension Amounts by Employer	June 30, 2018	July 17, 2019
Public Employees Retirement System Schedules of Employer Allocations and OPEB Amounts by Employer	June 30, 2018	July 17, 2019
Public Finance Authority	December 31, 2018 and 2017	July 17, 2019
Public Finance Authority	December 31, 2019 and 2018	July 7, 2020
Public Service Commission	June 30, 2019 and 2018	November 6, 2019
Rebuilders loan program	June 30, 2018 and 2017	July 17, 2019
Rebuilders loan program	June 30, 2019 and 2018	November 6, 2019
Retirement and Investment Office	June 30, 2018 and 2017	July 17, 2019
Retirement and Investment Office - North Dakota Teachers' Fund for Retirement Schedules of Employer Allocations and Pension Amounts by Employer	June 30, 2018	July 17, 2019
School construction assistance revolving loan fund	June 30, 2018 and 2017	July 17, 2019
School construction assistance revolving loan fund	June 30, 2019 and 2018	November 6, 2019
School for the Deaf	June 30, 2019 and 2018	November 6, 2019
Secretary of State	June 30, 2018 and 2017	July 17, 2019
Securities Department	June 30, 2018 and 2017	July 17, 2019
Special funds performance audit	December 18, 2018	July 17, 2019
State Auditor's office	June 30, 2019 and 2018	July 7, 2020
State Board of Barber Examiners	August 31, 2018	July 17, 2019
State Board of Dental Examiners	June 30, 2017 and 2016	July 17, 2019
State Board of Dietetic Practice	September 30, 2018	July 17, 2019
State Board of Funeral Service	June 30, 2018 and 2017	July 17, 2019
State Board of Medicine	December 31, 2017	July 17, 2019
State Board of Nursing	June 30, 2018	July 17, 2019

<b>Agency</b>	<b>Audit Report Date</b>	<b>Meeting Date Accepted</b>
State Board of Physical Therapy	June 30, 2018 and 2017	July 17, 2019
State Board of Professional Soil Classifiers	June 30, 2018	July 17, 2019
State Board of Reflexology	June 30, 2018	July 17, 2019
State Board of Veterinary Medical Examiners	June 30, 2018 and 2017	July 17, 2019
State Building Authority	June 30, 2018 and 2017	July 17, 2019
State Building Authority	June 30, 2019 and 2018	November 6, 2019
State Building Authority	June 30, 2020 and 2019	October 7, 2020
State Department of Health	June 30, 2019 and 2018	July 7, 2020
State Fair Association	September 30, 2018	July 17, 2019
State Fair Association	September 30, 2019 and 2018	July 7, 2020
State Historical Society	June 30, 2018 and 2017	July 17, 2019
State Library	June 30, 2019 and 2018	October 7, 2020
State Seed Department	June 30, 2018 and 2017	July 17, 2019
State Treasurer's office	June 30, 2019 and 2018	July 7, 2020
State Water Commission	June 30, 2019 and 2018	July 7, 2020
Statewide single audit	June 30, 2018 and 2017	July 17, 2019
Student loan trust fund	June 30, 2018 and 2017	July 17, 2019
Student loan trust fund	June 30, 2019 and 2018	November 6, 2019
Tax Commissioner	June 30, 2019 and 2018	July 7, 2020
University of North Dakota	June 30, 2018	November 6, 2019
University of North Dakota continuity of operations planning	March 17, 2020	July 7, 2020
Upper Great Plains Transportation Institute	June 30, 2019 and 2018	October 7, 2020
Valley City State University	June 30, 2019 and 2018	July 7, 2020
Veterans' Home	June 30, 2019 and 2018	July 7, 2020
Williston State College	June 30, 2019 and 2018	July 7, 2020
Workforce Safety and Insurance	June 30, 2018 and 2017	July 17, 2019
Workforce Safety and Insurance	June 30, 2019 and 2018	November 6, 2019