

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

**LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE**

Wednesday, October 2, 2002  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 8:30 a.m. Call to order  
Roll call  
Consideration of minutes of the June 4-5, 2002, meeting
- 8:35 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Office of the Governor (June 30, 2001 and 2000)
  - Office of Management and Budget (June 30, 2001 and 2000)
  - State Department of Health (June 30, 2001 and 2000)
  - Department of Human Services (June 30, 2001 and 2000)
  - Department of Economic Development and Finance (June 30, 2001 and 2000)
  - Department of Agriculture (June 30, 2001 and 2000)
  - Parks and Recreation Department (June 30, 2001 and 2000)
  - State Water Commission (June 30, 2001 and 2000)
  - Aeronautics Commission (June 30, 2001 and 2000)
  - Council on the Arts (June 30, 2001 and 2000)
  - Department of Public Instruction (June 30, 2001 and 2000)
- 10:15 a.m. Distribution by the State Auditor's office of the June 30, 2001 and 2000 audit of the Red River Valley Potato Growers Association, as requested by the committee at its June 4-5, 2002, meeting
- 10:20 a.m. Presentation by Mr. Jason Schuh, Certified Public Accountant, PLLC, Bismarck, of the audit report of the Board of Cosmetology for the year ended June 30, 2001
- 10:25 a.m. Presentation by Ms. Roene J. Hulsing, Certified Public Accountant, Dickinson, of the audit report of the Education Standards and Practices Board for the years ended June 30, 2001 and 2000
- 10:35 a.m. Presentation by Mr. Brad Oothoudt, Certified Public Accountant, Minot, of the audit report of the Board of Podiatry Examiners for the years ended December 31, 2001, 2000, and 1999
- 11:00 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Bank of North Dakota (December 31, 2001 and 2000)
  - Beginning farmer revolving loan fund (December 31, 2001 and 2000)
  - Developmentally disabled facility loan fund (December 31, 2001 and 2000)

- 11:20 a.m. Presentation by a representative of the Information Technology Department on:
- A report on performance measures and the status of state information technology projects and plans pursuant to Section 9 of 2001 Senate Bill No. 2043 and North Dakota Century Code (NDCC) Section 54-59-19
  - The department's progress addressing the State Auditor's office recommendation relating to system management facility data sets access included in the Information Technology Department general control audit report for the period July 1, 2000, through June 30, 2001
- 11:45 a.m. Presentation by a representative of the Retirement and Investment Office regarding the minimum asset value required for the pension funds invested by the Retirement and Investment Office to remain actuarially sound
- 12:00 noon Presentation by a representative of the Public Employees Retirement System regarding the minimum asset value required for the Public Employees Retirement System pension funds to remain actuarially sound
- 12:15 p.m. Luncheon recess
- 1:00 p.m. Presentation by the State Auditor's office of the performance audit report of the North Dakota Veterans Home as of June 24, 2002
- 2:30 p.m. Comments by representatives of the North Dakota Veterans Home and the Administrative Committee on Veterans Affairs regarding the performance audit of the North Dakota Veterans Home
- 2:45 p.m. Presentation by the Legislative Council staff of a bill draft relating to the confidentiality of draft audit reports
- 2:50 p.m. Comments by other interested persons and committee discussion and consideration of the audit report and bill draft
- 3:00 p.m. Presentation by Eide Bailly LLP, Certified Public Accountants, of a report on the performance audit of the Workers Compensation Bureau as of August 2002
- 3:15 p.m. Comments by representatives of the Workers Compensation Bureau and the Workers Compensation Board of Directors regarding the performance audit of the Workers Compensation Bureau
- 3:30 p.m. Comments by other interested persons and committee discussion
- 3:45 p.m. Presentation by a representative of Brady, Martz & Associates, P.C., Certified Public Accountants, of a report on the performance audit of Job Service North Dakota as of September 2002
- 4:15 p.m. Comments by a representative of Job Service North Dakota regarding the performance audit of Job Service North Dakota
- 4:25 p.m. Presentation by a representative of the Department of Human Services on the status of accounts receivable pursuant to NDCC Sections 25-04-17 and 50-06.3-08
- 4:30 p.m. Comments by other interested persons and committee discussion
- 4:45 p.m. Committee discussion and staff directives
- 5:00 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 audit reports filed with the committee have not been placed on the agenda. One or more of the following audits may be included on the agenda for the next meeting, if requested by the committee:

Department of Labor (June 30, 2001 and 2000)  
 Soybean Council (June 30, 2002 and 2001)  
 Beef Commission (June 30, 2002)  
 Private Investigative and Security Board (June 30, 2000 and 1999)  
 Board of Dietetic Practice (September 30, 2001 and 2000)  
 Board of Medical Examiners (December 31, 2000 and 1999)  
 Board of Registration for Professional Soil Classifiers (June 30, 2001 and 2000)  
 Community water facility loan fund (December 31, 2001 and 2000)  
 Board of Accountancy (June 30, 2002)  
 Board of Law Examiners (June 30, 2001 and 2000)  
 Board of Examiners for Hearing Instrument Dispensers (June 30, 2001 and 2000)

#### **Committee Members**

Senators Ken Solberg (Chairman), Randel Christmann, Dwight Cook, Duaine C. Espegard, Jerome Kelsh, Jerry Klein, Kenneth Kroeplin  
 Representatives Ole Aarsvold, Rex R. Byerly, Jeff Delzer, RaeAnn G. Kelsch, Doug Lemieux, Andrew G. Maragos, Bob Skarphol, Mike Timm, Francis J. Wald, Lonny Winrich