

## NORTH DAKOTA LEGISLATIVE COUNCIL

### Tentative Agenda

## LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Monday, April 19, 2004  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
Consideration of minutes of the December 22, 2003, meeting
- 9:05 a.m. Presentation by a representative of the Racing Commission regarding the status of Racing Commission revenues
- 9:15 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Bank of North Dakota (December 31, 2003 and 2002)
  - Beginning farmer revolving loan fund (December 31, 2003 and 2002)
  - Community water facility loan fund (December 31, 2003 and 2002)
  - Developmentally disabled facility loan fund (December 31, 2003 and 2002)
  - Municipal Bond Bank (December 31, 2003 and 2002)
  - Guaranteed student loan program (September 30, 2003 and 2002)
  - Board of Nursing (June 30, 2003 and 2002)
- 10:20 a.m. Presentation by Senger, Mahlum & Goodhart P.C., Certified Public Accountants, of the audit report of the North Dakota Stockmen's Association for the years ended December 31, 2003 and 2002
- 10:30 a.m. Presentation by a representative of the State Auditor's office regarding suggested changes to the 12 questions required to be addressed by the auditor of state agencies upon completion of the audit report, including questions relating to information systems
- 10:45 a.m. Comments by representatives of Brady, Martz & Associates, P.C., Eide Bailly LLP, Certified Public Accountants, and other independent auditors regarding suggested changes to the 12 questions
- 11:00 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- State Treasurer (June 30, 2003 and 2002)
  - Veterans Home (June 30, 2003 and 2002)
  - Office of Administrative Hearings (June 30, 2003 and 2002)
  - Industrial Commission (June 30, 2003 and 2002)
  - Judicial branch (June 30, 2003 and 2002)
  - Public Service Commission (June 30, 2003 and 2002)
  - Tax Commissioner (June 30, 2003 and 2002)

- Department of Transportation (June 30, 2003 and 2002)
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the State Auditor's office of the following audit reports for institutions of higher education:
- Bismarck State College (June 30, 2003 and 2002)
  - State College of Science (June 30, 2003 and 2002)
  - Dickinson State University (June 30, 2003 and 2002)
  - Mayville State University (June 30, 2003 and 2002)
  - Minot State University (June 30, 2003 and 2002)
  - Valley City State University (June 30, 2003 and 2002)
  - Minot State University - Bottineau (June 30, 2003 and 2002)
- 2:15 p.m. Presentation by a representative of the North Dakota University System office regarding a summary of funds used at each institution, including information on the number and purposes of the funds and the impact of ConnectND on the number of funds
- 2:30 p.m. Presentation by a representative of the North Dakota University System office of the Comprehensive Annual Financial Report (CAFR) for the North Dakota University System for the fiscal year ended June 30, 2003
- 2:45 p.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audits of the general purpose financial statements included in the June 30, 2003, CAFR for the North Dakota University System and State of North Dakota
- 3:00 p.m. Presentation by a representative of the Office of Management and Budget of the CAFR for the State of North Dakota for the fiscal year ended June 30, 2003
- 3:30 p.m. Presentation by a representative of the State Auditor's office regarding the following:
- Suggested performance audits, including the time estimate required to complete each of the suggested performance audits and the performance audits that would require consulting services
  - Comments regarding regional planning council auditors
- 4:00 p.m. Presentation by the Legislative Council staff of a memorandum relating to the legislative history of North Dakota law that provides for independent auditors to conduct the audits of the North Dakota Development Fund, Inc., and the State Fair Association
- 4:15 p.m. Committee discussion and staff directives
- 4:45 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:

- Abstracters' Board of Examiners (August 31, 2003 and 2002)
- Board of Addiction Counseling Examiners (June 30, 2003 and 2002)
- Board of Architecture (June 30, 2003 and 2002)

Board of Chiropractic Examiners (December 31, 2003)  
Board of Clinical Laboratory Practice (June 30, 2003 and 2002)  
Board of Cosmetology (June 30, 2003)  
Board of Dental Examiners (June 30, 2003 and 2002)  
Electrical Board (June 30, 2003 and 2002)  
Board of Massage (June 30, 2003 and 2002)  
Board of Medical Examiners (December 31, 2002 and 2001)  
Board of Occupational Therapy Practice (June 30, 2003 and 2002)  
Board of Plumbing (June 30, 2003 and 2002)  
Board of Social Work Examiners (June 30, 2003 and 2002)  
Board of Respiratory Care (January 31, 2003 and 2002)

#### **Committee Members**

Representatives Francis J. Wald (Chairman), Ole Aarsvold, Larry Bellew, Al Carlson, Jeff Delzer, RaeAnn G. Kelsch, Andrew Maragos, Bob Skarphol, Blair Thoreson, Mike Timm, Amy Warnke, Lonny Winrich  
Senators John M. Andrist, Randel Christmann, Jerry Klein, Aaron Krauter