

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday and Thursday, September 3-4, 2003
Roughrider Room, State Capitol
Bismarck, North Dakota

Wednesday, September 3, 2003

- 9:00 a.m. Call to order
Roll call
- 9:05 a.m. Review of Legislative Council supplementary rules of operation and procedure
- 9:10 a.m. Comments by the chairman regarding the duties and responsibilities of the committee
- 9:20 a.m. Presentation by the Legislative Council staff of a background memorandum relating to the duties and responsibilities of the committee and of information regarding the audit guidelines for state agencies
- 9:40 a.m. Presentation by a representative of the State Auditor's office of an overview of audit procedures
- 9:45 a.m. Presentation by a representative of the State Auditor's office of the performance audit of the Office of Driver and Vehicle Services, Department of Transportation, for the period July 1, 2000, through December 31, 2002
- 11:15 a.m. Comments by representatives of the Department of Transportation regarding the performance audit of the Office of Driver and Vehicle Services
- 11:30 a.m. Comments by other interested persons and committee discussion of the performance audit
- 11:45 a.m. Comments by a representative of the State Auditor's office regarding pending performance audits
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by Brady, Martz & Associates, P.C., Certified Public Accountants, of the following audit reports:
- Job Service North Dakota (June 30, 2002)
 - Retirement and Investment Office (June 30, 2002 and 2001)
 - Public Employees Retirement System (June 30, 2002 and 2001)
 - Workforce Safety and Insurance (Workers Compensation Bureau) (June 30, 2002 and 2001)
 - Board of University and School Lands (June 30, 2002)
- 2:20 p.m. Presentation by Mr. Thomas L. Elliott, Certified Public Accountant, regarding the audit of the Board of Massage for years ended June 30, 2001 and 2000
- 2:30 p.m. Presentation by the State Auditor's office of the following audit reports:
- Information Technology Department (June 30, 2002 and 2001)
 - North Dakota University System office (June 30, 2002 and 2001)

- State Historical Society (June 30, 2002 and 2001)
- Secretary of State (June 30, 2002 and 2001)
- Securities Department (June 30, 2002 and 2001)
- Division of Emergency Management (June 30, 2002 and 2001)
- Game and Fish Department (June 30, 2002 and 2001)
- Highway Patrol (June 30, 2002 and 2001)
- Department of Veterans Affairs (June 30, 2002 and 2001)*
- Protection and Advocacy (June 30, 2002 and 2001)
- Medicaid Management Information System - information system audit (September 30, 2002)

4:45 p.m. Presentation by a representative of the State Auditor's office of the internal control and compliance report on the audit of the general purpose financial statements included in the June 30, 2002, Comprehensive Annual Financial Report

5:00 p.m. Recess

Thursday, September 4, 2003

9:00 a.m. Presentation by Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- Bank of North Dakota (December 31, 2002 and 2001)
- Municipal Bond Bank (December 31, 2002 and 2001)
- Student loan trust (June 30, 2002)
- Guaranteed student loan program (September 30, 2002 and 2001)
- Beginning farmers revolving loan fund (December 31, 2002 and 2001)
- Developmentally disabled facility loan fund (December 31, 2002 and 2001)
- Community water facility loan fund (December 31, 2002 and 2001)
- PACE fund (June 30, 2002 and 2001)
- Ag PACE fund (June 30, 2002 and 2001)
- State Building Authority (June 30, 2002)
- Development Fund, Inc. (June 30, 2002 and 2001)
- State Fair Association (September 30, 2002 and 2001)

11:00 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, 2002 and 2001

11:10 a.m. Distribution of the audit report for Alchem, Ltd., LLP (a limited liability partnership operating an ethanol production facility in North Dakota), for the year ended December 31, 2002

11:15 a.m. Continuation of State Auditor's office presentation of any audit reports remaining from the previous day

- 11:40 a.m. Presentation by a representative of the Department of Human Services on the status of accounts receivable pursuant to North Dakota Century Code Sections 25-04-17 and 50-06.3-08
- 11:45 a.m. Committee discussion and staff directives
- 12:00 noon 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:

- Adjutant General (June 30, 2002 and 2001)
- Indian Affairs Commission (June 30, 2002 and 2001)
- Seed Department (June 30, 2002 and 2001)
- Board of Examiners on Audiology and Speech-Language Pathology (June 30, 2001 and 2000)
- Board of Chiropractic Examiners (December 31, 2002)*
- Board of Counselor Examiners (June 30, 2002 and 2001)
- Board of Funeral Service (June 30, 2002 and 2001)
- Firefighter's Association (April 30, 2002)
- Board of Registration for Professional Engineers and Land Surveyors (June 30, 2001)
- Board of Examiners for Nursing Home Administrators (June 30, 2002 and 2001)
- Real Estate Commission (June 30, 2002)
- Real Estate Appraiser Qualifications and Ethics Board (June 30, 2001 and 2000)
- Housing Finance Agency (June 30, 2002 and 2001)

*Acceptance of the 2002-01 biennium or 2002 fiscal year audit report will be deemed to include acceptance of the previous (2000-1999 biennium or 2001 fiscal year) audit report not previously accepted by the committee.

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