

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, January 10, 2006
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of minutes of the August 31, 2005, meeting
- 9:05 a.m. Presentation by a representative of the State Auditor's office of the performance audit of the Department of Emergency Services, including a review of collections and uses of fees for 911 services, pursuant to Section 5 of 2005 House Bill No. 1016
- 10:25 a.m. Comments by representatives of the Department of Emergency Services regarding the performance audit
- 10:40 a.m. Presentation by a representative of the North Dakota Horse Park regarding the following:
- A cost report for construction and operation of the North Dakota Horse Park and the reasons for actual costs exceeding original estimates
 - The identity of the board members, stockholders, or individuals associated with the North Dakota Horse Park Foundation, Horse Race North Dakota, and Sheyenne Development LLP
 - The current status and plans for development of land surrounding the North Dakota Horse Park and the intent of the city of Fargo regarding requiring repayment of \$1 million of tax increment financing district funds
- 11:05 a.m. Presentation by a representative of the North Dakota Racing Commission regarding:
- The potential liability of commissioners and the state in the event of negligence of the Racing Commission
 - Whether the horse racing tracks licensed by the Racing Commission have liability insurance that extends coverage to the state of North Dakota
- 11:20 a.m. Presentation by the Legislative Council staff of a memorandum relating to other states' horse racing tracks and a history of the Racing Commission revenues
- 11:30 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Department of Human Services (June 30, 2005 and 2004)
 - Department of Transportation (June 30, 2005 and 2004)
 - North Dakota lottery (June 30, 2005)
 - Governor's office (June 30, 2005 and 2004)
 - Judicial branch (June 30, 2005 and 2004)
 - Office of Administrative Hearings (June 30, 2005 and 2004)
 - Aeronautics Commission (June 30, 2005 and 2004)
 - Insurance Commissioner's office (June 30, 2005 and 2004)

- Mill and Elevator Association (June 30, 2005)
 - Financials component of ConnectND information system audit (June 30, 2005)
- 12:00 noon Luncheon recess
- 1:00 p.m. Continuation of the State Auditor's office reports
- 1:35 p.m. Presentation by a representative of Brady, Martz & Associates, P.C., Certified Public Accountants, of the following audit reports:
- Retirement and Investment Office (June 30, 2005 and 2004)
 - Housing Finance Agency (June 30, 2005 and 2004)
 - Board of University and School Lands (June 30, 2005 and 2004)
 - State Fair Association (September 30, 2005 and 2004)
- 1:55 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Job Service North Dakota (June 30, 2005 and 2004)
 - Workforce Safety and Insurance (June 30, 2005 and 2004)
 - Public Employees Retirement System (June 30, 2005 and 2004)
- 2:10 p.m. Presentation by Eide Bailly LLP of the audit report for the State Auditor's office for the years ended June 30, 2005 and 2004
- 2:25 p.m. Presentation by Eide Bailly LLP of the audit reports for the Legislative Council and the Legislative Assembly for the years ended June 30, 2005 and 2004
- 2:45 p.m. Presentation by the Legislative Council staff regarding changes to the 12 questions to be addressed by auditors of state agencies upon completion of an audit report
- 2:55 p.m. Comments by representatives of Eide Bailly LLP; Brady, Martz & Associates, P.C.; and the State Auditor's office regarding changes to the 12 questions to be addressed by the auditor upon completion of the audit report
- 3:15 p.m. Presentations by representatives of Workforce Safety and Insurance, Job Service North Dakota, Department of Human Services, Attorney General's office, State Historical Society, and judicial branch regarding their continuing appropriation authority, including:
- Statutory authority for continuing appropriation authority
 - Justification for continuing the authority
 - Related expenditures, revenues, and fund balances for the 2003-05 biennium and projections for the 2005-07 biennium
- 4:15 p.m. Presentation by a representative of the Information Technology Department of a summary of the department's annual report, pursuant to North Dakota Century Code (NDCC) Section 54-59-19
- 4:30 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
- 4:45 p.m. Committee discussion and staff directives
- 5:00 p.m. Adjourn

NOTE: North Dakota Century Code Section 10-19.1-152 requires any corporation that produces agricultural ethyl alcohol or methanol in this state and receives a production subsidy from the state to file an annual report with the Legislative Audit and Fiscal Review Committee. Pursuant to this section, Archer Daniels Midland Company filed a copy of its annual report for the year ended June 30, 2005, with the Legislative Council office.

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:

- Beef Commission (June 30, 2005)
- Soybean Council (June 30, 2005 and 2004)
- Council on the Arts (June 30, 2005 and 2004)
- Development Fund, Inc. (June 30, 2005 and 2004)
- Ag PACE fund (June 30, 2005 and 2004)
- PACE fund (June 30, 2005 and 2004)
- State Building Authority (June 30, 2005 and 2004)
- Student loan trust (June 30, 2005 and 2004)
- Board of Registration for Professional Engineers and Land Surveyors (June 30, 2004)
- Board of Plumbing (June 30, 2005 and 2004)
- Board of Accountancy (June 30, 2005)
- Board of Architecture (June 30, 2004)
- Board of Counselor Examiners (June 30, 2004 and 2003)
- Board of Cosmetology (June 30, 2004)
- Real Estate Commission (June 30, 2004 and 2003)
- Board of Clinical Laboratory Practice (June 30, 2005 and 2004)
- Board of Nursing (June 30, 2005 and 2004)
- State Electrical Board (June 30, 2005 and 2004)
- Board of Medical Examiners (December 31, 2004 and 2003)
- Firefighters Association (April 30, 2004)
- Firefighters Association (April 30, 2005 and 2004)
- Board of Reflexology (June 30, 2004)
- Board of Athletic Trainers (June 30, 2004)
- Board of Registration for Professional Soil Classifiers (June 30, 2004)
- Board of Veterinary Medical Examiners (June 30, 2004 and 2003)
- Board of Podiatry Examiners (December 31, 2003 and 2002)
- Board of Pharmacy (June 30, 2005 and 2004)

Committee Members

Representatives Francis J. Wald (Chairman), Ole Aarsvold, Merle Boucher, Jeff Delzer, RaeAnn G. Kelsch, Andrew G. Maragos, David Monson, Chet Pollert, Earl Rennerfeldt, Bob Skarphol, Blair Thoreson, Mike Timm
 Senators Bill L. Bowman, Randel Christmann, Jerry Klein, Judy Lee, Tim Mathern