

# NORTH DAKOTA LEGISLATIVE COUNCIL

## Tentative Agenda

### **LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE**

Tuesday, August 14, 2007  
Roughrider Room, State Capitol  
Bismarck, North Dakota

- 9:00 a.m. Call to order  
Roll call  
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 committee's duties and responsibilities
- 9:30 a.m. Presentation by a representative of the State Auditor's office of an overview of audit procedures
- 9:40 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Game and Fish Department (June 30, 2006 and 2005)
  - Highway Patrol (June 30, 2006 and 2005)
  - North Dakota Lottery (June 30, 2006 and 2005)
  - Secretary of State (June 30, 2006 and 2005)
  - Department of Veterans Affairs (June 30, 2006 and 2005)
  - Seed Department (June 30, 2006 and 2005)
  - Protection and Advocacy (June 30, 2006 and 2005)
  - Potato Council (June 30, 2006 and 2005)
  - State Historical Society (June 30, 2006 and 2005)
  - Indian Affairs Commission (June 30, 2006 and 2005)
  - University System office (June 30, 2006 and 2005)
  - Statewide single audit (June 30, 2006 and 2005)
- 11:45 a.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, 2006, annual financial report for the North Dakota University System and state of North Dakota Comprehensive Annual Financial Report
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the North Dakota University System office of the annual financial report for the North Dakota University System for the fiscal year ended June 30, 2006
- 1:10 p.m. Presentation by a representative of the Office of Management and Budget of the state of North Dakota Comprehensive Annual Financial Report for the fiscal year ended June 30, 2006
- 1:20 p.m. Presentation by a representative of Mahlum and Goodhart PC, Certified Public Accountants, of the audit report of the North Dakota Stockmen's Association for the years ended December 31, 2006 and 2005

- 1:30 p.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:
- Bank of North Dakota (December 31, 2006 and 2005)
  - Beginning farmer revolving fund (December 31, 2006 and 2005)
  - Community water facility loan fund (December 31, 2006 and 2005)
  - Developmentally disabled facility loan program (December 31, 2006 and 2005)
  - Guaranteed student loan program (September 30, 2006 and 2005)
  - Public Employees Retirement System (June 30, 2006 and 2005)
  - Wheat Commission (June 30, 2006 and 2005)
  - Housing Finance Agency (June 30, 2006 and 2005)
- 2:45 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Student loan trust (June 30, 2006 and 2005)
  - PACE fund (June 30, 2006 and 2005)
  - Public Finance Authority (December 31, 2006 and 2005)
  - State Building Authority (June 30, 2006 and 2005)
  - Board of University and School Lands (June 30, 2006 and 2005)
- 3:30 p.m. Presentation by a representative of the North Dakota University System regarding motor pool rates charged to North Dakota University System institutions and agricultural research and extension centers
- 3:45 p.m. Committee discussion and staff directives
- 4:00 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:

- Board of Optometry (June 30, 2006 and 2005)
- Board of Barber Examiners (August 31, 2005 and 2004)
- Board of Barber Examiners (August 31, 2003 and 2002)
- Board of Psychologist Examiners (June 30, 2005 and 2004)
- Board of Pharmacy (June 30, 2006 and 2005)
- Board of Funeral Service (June 30, 2006 and 2005)
- Board of Architecture (June 30, 2005 and 2004)
- Board of Examiners on Audiology and Speech-Language Pathology (June 30, 2005, 2004, 2003, and 2002)
- Board of Accountancy (June 30, 2006)
- Real Estate Commission (June 30, 2006)
- Board of Water Well Contractors (June 30, 2006 and 2005)
- Board of Massage (June 30, 2005 and 2004)
- Board of Medical Examiners (December 31, 2005 and 2004)
- Board of Counselor Examiners (June 30, 2006 and 2005)
- Board of Registration for Professional Engineers and Land Surveyors (June 30, 2006)
- Board of Chiropractic Examiners (December 31, 2006)
- Education Standards and Practices Board (June 30, 2006)
- Real Estate Appraiser Qualifications and Ethics Board (June 30, 2005, 2004, 2003, and 2002)
- Board of Cosmetology (June 30, 2006)
- Board of Reflexology (June 30, 2006)
- Board of Veterinary Medical Examiners (June 30, 2006 and 2005)

**Committee Members**

Representatives Bob Skarphol (Chairman), Ole Aarsvold, Larry Bellew, Merle Boucher, Kari L. Conrad, Jeff Delzer, Bette Grande, Patrick R. Hatlestad, RaeAnn G. Kelsch, Kenton Onstad, Louis Pinkerton, Blair Thoreson, Francis J. Wald  
Senators Randel Christmann, Dwight Cook, Jerry Klein, Judy Lee, Harvey D. Tallackson