

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Tuesday, January 21, 2014
Roughrider Room, State Capitol
Bismarck, North Dakota

10:00 a.m. Call to order
Roll call
Consideration of the minutes of the July 29, 2013, meeting

PRESENTATION OF REPORTS

10:05 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:

- North Dakota Barley Council (June 30, 2012 and 2011)
- North Dakota Potato Council (June 30, 2012 and 2011)
- North Dakota Beef Commission (June 30, 2013 and 2012)
- North Dakota State Wheat Commission (June 30, 2012 and 2011)
- State Historical Society (June 30, 2012 and 2011)
- Mill and Elevator Association (June 30, 2013 and 2012)
- Veterans' Home (June 30, 2013 and 2012)
- North Dakota University System office (June 30, 2012 and 2011)

11:00 a.m. Presentation by a representative of the North Dakota University System regarding the system's progress in addressing previous audit findings and recommendations

11:15 a.m. Presentation by a representative of Mahlum Goodhart, PC, Certified Public Accountants, of the audit report for the Education Standards and Practices Board for the fiscal year ended June 30, 2011

11:30 a.m. Presentation by a representative of CliftonLarsonAllen, PC, Certified Public Accountants, of the audit report for the Retirement and Investment Office for the fiscal year ended June 30, 2012 and 2011, and June 30, 2013 and 2012

12:00 noon Luncheon recess

1:00 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- Student loan trust (June 30, 2013 and 2012)
- State Building Authority (June 30, 2013 and 2012)
- Workforce Safety and Insurance (June 30, 2013 and 2012)
- Rebuilders loan program (June 30, 2013 and 2012)
- Development Fund, Inc. (June 30, 2013 and 2012)
- Board of University and School Lands (June 30, 2013 and 2012)
- PACE fund (June 30, 2013 and 2012)
- Ag PACE fund (June 30, 2013 and 2012)
- North Dakota State Fair Association (September 30, 2013 and 2012)

- State Auditor's office (June 30, 2013 and 2012)
 - Legislative Council (June 30, 2013 and 2012)
 - Legislative Assembly (June 30, 2013 and 2012)
- 2:00 p.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:
- Job Service North Dakota (June 30, 2013 and 2012)
 - Public Employees Retirement System (June 30, 2013 and 2012)
 - Housing incentive fund (June 30, 2013 and 2012)
 - Housing Finance Agency (June 30, 2013 and 2012)
- 2:30 p.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
- 2:45 p.m. Presentation by the Legislative Council staff of a memorandum regarding water permitting processes in North Dakota and Texas
- 3:00 p.m. Presentation by a representative of the State Water Commission regarding the commission's water permit fee structure and any changes to the fee structure
- 3:30 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. The following audits may be included on the agenda for the next meeting if requested by the committee:

- North Dakota Soybean Council (June 30, 2013 and 2012)
- North Dakota Firefighter's Association (December 31, 2012 and 2011)
- Private Investigative and Security Board (December 31, 2012 and 2011)

Committee Members

Representatives: Gary Kreidt (Chairman), Wesley R. Belter, Jeff Delzer, Ron Guggisberg, Patrick Hatlestad, Jerry Kelsh, Scot Kelsh, Keith Kempenich, Andrew G. Maragos, Bob Martinson, Corey Mock, Chet Pollert, Dan Ruby, Jim Schmidt, Robert J. Skarphol, Wayne Trottier

Senators: Ralph Kilzer, Judy Lee, David O'Connell, Terry M. Wanzek

Staff Contacts: Michael C. Johnson, Fiscal Analyst
Allen H. Knudson, Legislative Budget Analyst and Auditor