

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Monday, July 29, 2013
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Review of the *Supplementary Rules of Operation and Procedure of the North Dakota Legislative Management*
- 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

PRESENTATION OF REPORTS

- 9:45 a.m. Presentation by a representative of KPMG, LLP, of Part 2 of the performance audit report of the State Water Commission's regulation of industrial water use in the state
- 10:15 a.m. Comments by a representative of the State Water Commission regarding the performance audit
- 10:30 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, 2012, annual financial report for the North Dakota University System and state of North Dakota Comprehensive Annual Financial Report
- 11:10 a.m. Presentation by a representative of the University System office of the annual financial report for the University System for the fiscal year ended June 30, 2012
- 11:30 a.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, 2012
- 11:50 a.m. Presentation by a representative of Mahlum Goodhart, PC, Certified Public Accountants, of the audit report for the North Dakota Stockmen's Association for the years ended December 31, 2012 and 2011
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of the Bank of North Dakota of the audit report for College SAVE (December 31, 2012 and 2011)
- 1:10 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Adjutant General (June 30, 2012 and 2011)
 - Attorney General (June 30, 2012 and 2011)
 - Department of Financial Institutions (June 30, 2012 and 2011)
 - Game and Fish Department (June 30, 2012 and 2011)
 - Highway Patrol (June 30, 2012 and 2011)

- Indian Affairs Commission (June 30, 2012 and 2011)
- Information Technology Department (June 30, 2012 and 2011)
- North Dakota Lottery (June 30, 2012 and 2011)
- Mill and Elevator Association (June 30, 2012 and 2011)
- Protection and Advocacy Project (June 30, 2012 and 2011)
- Secretary of State (June 30, 2012 and 2011)
- Department of Veterans' Affairs (June 30, 2012 and 2011)
- Statewide single audit (June 30, 2012 and 2011)

2:50 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, 2012 and 2011)
- Public Employees Retirement System (June 30, 2012 and 2011)
- Public Finance Authority (December 31, 2012 and 2011)
- Rebuilders loan program (June 30, 2012)
- Student loan trust fund (June 30, 2012 and 2011)
- Workforce Safety and Insurance (June 30, 2012 and 2011)

3:35 p.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:

- Bank of North Dakota (December 31, 2012 and 2011)
- Beginning farmer revolving loan fund (December 31, 2012 and 2011)
- Community water facility loan fund (December 31, 2012 and 2011)
- Guaranteed student loan program (September 30, 2012 and 2011)
- Development Fund, Inc. (June 30, 2012 and 2011)
- Housing Finance Agency (June 30, 2012 and 2011)
- Housing incentive fund (June 30, 2012)
- State Fair Association (September 30, 2012 and 2011)
- Board of University and School Lands (June 30, 2012 and 2011)

4:35 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. The following audits may be included on the agenda for the next meeting if requested by the committee:

Board of Examiners on Audiology and Speech-Language Pathology (June 30, 2012 and 2011)
 Barley Council (June 30, 2012 and 2011)
 Beef Commission (June 30, 2012 and 2011)
 State Board of Cosmetology (June 30, 2012)
 Board of Counselor Examiners (June 30, 2012 and 2011)
 Dairy Promotion Commission (June 30, 2012 and 2011)
 Dry Bean Council (June 30, 2012 and 2011)
 Education Standards and Practices Board (June 30, 2011)

Ethanol Council (June 30, 2012 and 2011)
 North Dakota Firefighter's Association (December 31, 2011 and 2010)
 State Board of Medical Examiners (June 30, 2011 and 2010)
 Milk Marketing Board (June 30, 2012 and 2011)
 State Board of Examiners for Nursing Home Administrators (June 30, 2012 and 2011)
 Oilseed Council (June 30, 2012 and 2011)
 State Board of Optometry (June 30, 2012, 2011, 2010, and 2009)
 Board of Physical Therapy (June 30, 2012 and 2011)
 Board of Podiatric Medicine (December 31, 2012, 2011, and 2010)
 Potato Council (June 30, 2012 and 2011)
 State Board of Accountancy (June 30, 2012 and 2011)
 Real Estate Commission (June 30, 2012)
 State Board of Respiratory Care (January 31, 2011 and 2010)
 Securities Commissioner (June 30, 2012 and 2011)
 State Seed Department (June 30, 2012 and 2011)
 State Board of Veterinary Medical Examiners (June 30, 2012 and 2011)
 Corn Utilization Council (June 30, 2012 and 2011)
 Dry Pea and Lentil Council (June 30, 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: Becky Keller, Senior Fiscal Analyst
 Allen H. Knudson, Legislative Budget Analyst and Auditor