

June 2012

SUMMARY OF AUDIT REPORTS NOT SELECTED FOR PRESENTATION

This memorandum provides a summary of audit reports that are available but not selected for presentation at the June 21, 2012, Legislative Audit and Fiscal Review Committee meeting.

Board of Law Examiners (June 30, 2011 and 2010)

Unqualified opinion

Two internal control findings

- Preparation of financial statements
- Segregation of duties

Board of Registration for Professional Engineers and Land Surveyors (June 30, 2011 and 2010)

Unqualified opinion

Two internal control findings

- Segregation of duties (material weakness)
- Preparation of financial statements

One finding of noncompliance

- Uninsured deposits

North Dakota Potato Council (June 30, 2010 and 2009)

Unqualified opinion

One prior recommendation not implemented

- No control/fraud risk assessment

Mandan remediation and supplemental environmental projects trust (December 31, 2010 and 2009)

Unqualified opinion

Three internal control findings

- Preparation of financial statements and audit notes
- Segregation of duties
- Financial statements not in compliance with generally accepted auditing principles (material weakness)

The following boards or commissions submitted annual reports in lieu of audits pursuant to North Dakota Century Code Section 54-10-14:

- Abstracters' Board of Examiners (August 31, 2010, 2009, and 2008)
- State Board of Registration for Professional Soil Classifiers (June 30, 2011)
- North Dakota Board of Reflexology (June 30, 2011)