

SUMMARY OF AUDIT REPORTS NOT SELECTED FOR PRESENTATION

This memorandum provides a summary of audits and reports that are available but not selected for presentation at the Wednesday, July 16, 2014, Legislative Audit and Fiscal Review Committee meeting.

NORTH DAKOTA BOARD OF REFLEXOLOGY (JUNE 30, 2013)

Financial report only.

NORTH DAKOTA BOARD OF SOCIAL WORK EXAMINERS (JUNE 30, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

NORTH DAKOTA REAL ESTATE COMMISSION (JUNE 30, 2013)

Unqualified opinion.

Two findings:

- Segregation of duties.
- Preparation of financial statements.

ABSTRACTERS' BOARD OF EXAMINERS (AUGUST 31, 2012 AND 2011)

Financial report only.

STATE BOARD OF ACCOUNTANCY (JUNE 30, 2013)

Unqualified opinion.

BOARD OF ADDICTION COUNSELING EXAMINERS (JUNE 30, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF ARCHITECTURE AND LANDSCAPE ARCHITECTURE (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Three findings:

- Preparation of financial statements.
- Segregation of duties.
- Adjusting journal entries material weakness.

One internal control recommendation:

- Bank deposits exceeding FDIC limit of \$250,000.

STATE BOARD OF CHIROPRACTIC EXAMINERS (DECEMBER 31, 2013)

Unqualified opinion.

One finding:

- Preparation of financial statements.

STATE BOARD OF COSMETOLOGY (JUNE 30, 2013)

Unqualified opinion.

Two findings:

- Segregation of duties.
- Financial statement preparation.

STATE BOARD OF DIETETIC PRACTICE (SEPTEMBER 30, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF LAW EXAMINERS (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

STATE BOARD OF MASSAGE (JUNE 30, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF MEDICAL EXAMINERS (DECEMBER 31, 2012 AND 2011)

Unqualified opinion.

Three findings:

- Preparation of financial statements.
- Segregation of duties.
- Adjusting journal entries material weakness.

STATE BOARD OF PODIATRIC MEDICINE (DECEMBER 31, 2013)

Financial report only.

STATE BOARD OF PSYCHOLOGIST EXAMINERS (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS (JUNE 30, 2013)

Unqualified opinion.

Three findings:

- Preparation of financial statements.
- Segregation of duties.
- Adjusting journal entries material weakness.

**STATE BOARD OF REGISTRATION FOR PROFESSIONAL SOIL CLASSIFIERS
(JUNE 30, 2013)**

Financial report only.

STATE BOARD OF RESPIRATORY CARE (JANUARY 31, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF WATER WELL CONTRACTORS (JUNE 30, 2012)

Financial report only.

STATE ELECTRICAL BOARD (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Three findings:

- Preparation of financial statements.
- Segregation of duties.
- Adjusting journal entries material weakness.

STATE PLUMBING BOARD (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Four findings:

- Preparation of financial statements.
- Segregation of duties.
- Adjusting journal entries material weakness.
- Bank deposits exceeded FDIC coverage.