

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 Tuesday, July 25, 2017, Legislative Audit and Fiscal Review Committee meeting.

STATE BOARD OF ACCOUNTANCY (JUNE 30, 2016 AND 2015)

Unmodified opinion.

STATE BOARD OF EXAMINERS ON AUDIOLOGY AND SPEECH-LANGUAGE PATHOLOGY (JUNE 30, 2016 AND 2015)

Unmodified opinion.

Two findings:

- Financial statement material weakness.
- Segregation of duties.

STATE BOARD OF BARBER EXAMINERS (AUGUST 31, 2016)

Financial report only.

STATE BOARD OF CLINICAL LABORATORY PRACTICE (JUNE 30, 2015 AND 2014)

Unmodified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF DENTAL EXAMINERS (JUNE 30, 2015 AND 2014)

Unmodified opinion.

Three findings:

- Segregation of duties.
- Financial statement material weakness.
- Uninsured deposits.

STATE BOARD OF NURSING (JUNE 30, 2016)

Unmodified opinion.

One finding:

- Financial statement material weakness.

STATE BOARD OF OCCUPATIONAL THERAPY PRACTICE (JUNE 30, 2015 AND 2014)

Unmodified opinion.

One finding:

- Segregation of duties.

**NORTH DAKOTA BARLEY COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

Three findings:

- Use of a lockbox for quarterly assessments.
- Classification of board member compensation.
- Lack of purchasing card approval.

**NORTH DAKOTA BEEF COMMISSION
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

One audit adjustment:

- Reducing contract expense by \$162,726.

One finding:

- Recording expenditures in the incorrect year.

**NORTH DAKOTA CORN UTILIZATION COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

One finding:

- Improper expenditure for ballot measure.

**NORTH DAKOTA DAIRY PROMOTION COMMISSION
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA DRY BEAN COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA DRY PEA AND LENTIL COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA ETHANOL COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA MILK MARKETING BOARD
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA OILSEED COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA REAL ESTATE COMMISSION
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA SOYBEAN COUNCIL
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.

**NORTH DAKOTA WHEAT COMMISSION
(JUNE 30, 2016 AND 2015)**

Unmodified opinion.