

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, January 10, 2018, Legislative Audit and Fiscal Review Committee meeting.

NORTH DAKOTA BEEF COMMISSION (JUNE 30, 2017 AND 2016)

Unmodified opinion.

NORTH DAKOTA SOYBEAN COUNCIL (JUNE 30, 2017 AND 2016)

Unmodified opinion.

STATE LICENSURE BOARD OF ATHLETIC TRAINERS (JUNE 30, 2016)

Financial report only.

STATE BOARD OF COUNSELOR EXAMINERS (JUNE 30, 2016)

Financial report only.

STATE BOARD OF PODIATRIC MEDICINE (DECEMBER 31, 2016)

Financial report only.

STATE BOARD FOR PROFESSIONAL SOIL CLASSIFIERS (JUNE 30, 2016)

Financial report only.

STATE BOARD OF EXAMINERS FOR HEARING INSTRUMENT SPECIALISTS (JUNE 30, 2016)

Financial report only.

STATE MARRIAGE AND FAMILY THERAPY LICENSURE BOARD (DECEMBER 31, 2016)

Financial report only.

STATE BOARD OF CHIROPRACTIC EXAMINERS (DECEMBER 31, 2016)

Unmodified opinion.

One finding:

- Financial statement preparation - Significant deficiency.

STATE BOARD OF PRIVATE INVESTIGATION AND SECURITY (DECEMBER 31, 2016 AND 2015)

Unmodified opinion.

Three findings:

- Segregation of duties.
- Inadequate design of internal control.
- Inadequate design of monitoring controls.