

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday, August 31, 2005
Roughrider Room, State Capitol
Bismarck, North Dakota

- 8:30 a.m. Call to order
Roll call
Review of Legislative Council supplementary rules of operation and procedure
- 8:40 a.m. Comments by the chairman regarding the duties and responsibilities of the committee
- 8:45 a.m. Presentation by the Legislative Council staff of a background memorandum relating to the committee's duties and responsibilities, including the responsibility to study state agency and institution continuing appropriation authority, pursuant to 2005 House Concurrent Resolution No. 3036
- 9:00 a.m. Presentation by a representative of the State Auditor's office of an overview of audit procedures
- 9:05 a.m. Presentation by a representative of the State Auditor's office of the followup report on the Veterans Home performance audit
- 9:50 a.m. Presentation by a representative of the State Auditor's office of the June 30, 2004 and 2003, North Dakota Racing Commission audit, including:
- Terms for repayment, if required, of city of Fargo tax increment financing district funds
 - Potential liability, if any, of the North Dakota Racing Commission for repayment of debts incurred by the North Dakota Horse Park
 - Whether the North Dakota Racing Commission could be liable for injuries at any of the horse tracks licensed by the commission and, if so, would the state's risk management fund provide coverage for such incidents
- 10:15 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Job Service North Dakota (June 30, 2004 and 2003)
 - Workforce Safety and Insurance (June 30, 2004 and 2003)
 - Public Employees Retirement System (June 30, 2004 and 2003)
 - Bank of North Dakota (December 31, 2004 and 2003)
 - Bank of North Dakota information system procedures (December 31, 2004)
 - Municipal Bond Bank (December 31, 2004 and 2003)
 - State Fair Association (September 30, 2004 and 2003)
- 11:20 a.m. Comments by a representative of the Bank of North Dakota regarding the current status of the planned new Bank building

- 11:30 a.m. Presentation by a representative of Brady, Martz & Associates, P.C., Certified Public Accountants, of the following audit reports:
- Retirement and Investment Office (June 30, 2004 and 2003)
 - North Dakota Housing Finance Agency (June 30, 2004 and 2003)
 - Board of University and School Lands (June 30, 2004 and 2003)
- 12:00 noon Luncheon recess
- 1:00 p.m. Presentation by a representative of Mahlum and Goodhart, P.C., Certified Public Accountants, of the audit report of the North Dakota Stockmen's Association for the years ended December 31, 2004 and 2003
- 1:15 p.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- North Dakota Lottery (June 30, 2004)
 - Game and Fish Department (June 30, 2004 and 2003)
 - Department of Veterans Affairs (June 30, 2004 and 2003)
 - Seed Department (June 30, 2004 and 2003)
 - Attorney General (June 30, 2004 and 2003)
 - Information Technology Department (June 30, 2004 and 2003)
 - University System office (June 30, 2004 and 2003)
 - Highway Patrol (June 30, 2004 and 2003)
 - Secretary of State (June 30, 2004 and 2003)
 - Department of Financial Institutions (June 30, 2004 and 2003)
 - Securities Department (June 30, 2004 and 2003)
 - Adjutant General (June 30, 2004 and 2003)
 - State Historical Society (June 30, 2004 and 2003)
 - Protection and Advocacy Project (June 30, 2004 and 2003)
 - Indian Affairs Commission (June 30, 2004 and 2003)
 - ConnectND - Human Resource Management System information system audit (December 31, 2004)
- 4:00 p.m. Presentation by a representative of the Office of Management and Budget of the Comprehensive Annual Financial Report (CAFR) for the state of North Dakota for the fiscal year ended June 30, 2004
- 4:15 p.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, 2004, CAFR
- 4:30 p.m. Presentation by a representative of the State Auditor's office of the state of North Dakota single audit report for the fiscal years ended June 30, 2004 and 2003
- 4:45 p.m. Presentation by a representative of the North Dakota University System office of the Comprehensive Annual Financial Report for the North Dakota University System for the fiscal year ended June 30, 2004

- 5:00 p.m. Distribution of the audit report for Alchem, Ltd., LLP (a limited liability partnership operating an ethanol production facility in North Dakota) for the year ended December 31, 2004, pursuant to North Dakota Century Code Section 45-10.2-115
- 5:05 p.m. Committee discussion and staff directives
- 5:15 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. One or more of the following audits may be included on the agenda for the next meeting if requested by the committee:

Beef Commission (June 30, 2004)
 Dairy Promotion Commission (June 30, 2004 and 2003)
 Dry Pea and Lentil Council (June 30, 2004 and 2003)
 Milk Marketing Board (June 30, 2004 and 2003)
 Oilseed Council (June 30, 2004 and 2003)
 Beginning farmer revolving loan fund (December 31, 2004 and 2003)
 Community water facility loan fund (December 31, 2004 and 2003)
 Development Fund, Inc. (June 30, 2004 and 2003)
 Developmentally disabled facility loan (December 31, 2004 and 2003)
 Guaranteed student loan program (September 30, 2004 and 2003)
 Board of Nursing (June 30, 2004)
 Student loan trust (June 30, 2004 and 2003)
 Board of Chiropractic Examiners (December 31, 2004)
 Board of Dietetic Practice (September 30, 2003 and 2002)
 Education Standards and Practices Board (June 30, 2003 and 2002)
 Board of Optometry (June 30, 2004 and 2003)
 Board of Pharmacy (June 30, 2004 and 2003)
 Examining Committee for Physical Therapists (June 30, 2002 and 2001)
 Examining Committee for Physical Therapists (June 30, 2004 and 2003)
 Board of Psychologist Examiners (June 30, 2003 and 2002)
 Board of Accountancy (June 30, 2004)
 Board of Water Well Contractors (June 30, 2004 and 2003)

Committee Members

Representatives Francis J. Wald (Chairman), Ole Aarsvold, Merle Boucher, Jeff Delzer, RaeAnn G. Kelsch, Andrew G. Maragos, David Monson, Chet Pollert, Earl Rennerfeldt, Bob Skarphol, Blair Thoreson, Mike Timm
 Senators Bill L. Bowman, Randel Christmann, Jerry Klein, Judy Lee, Tim Mathern