

October 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 October 17, 2012, Legislative Audit and Fiscal Review Committee meeting.

Board of Addiction Counseling Examiners (June 30, 2011 and 2010)

Unqualified opinion

One internal control finding

- Segregation of duties

Board of Clinical Laboratory Practice (June 30, 2011 and 2010)

Unqualified opinion

One internal control finding

- Segregation of duties

Board of Architecture (June 30, 2011 and 2010)

Unqualified opinion

Three internal control findings

- Preparation of financial statements and notes
- Segregation of duties
- Support for general ledger accounts (material weakness)

Board of Occupational Therapy Practice (June 30, 2011 and 2010)

Unqualified opinion

One internal control finding

- Segregation of duties

Soybean Council (June 30, 2011 and 2010)

Unqualified opinion

No findings or recommendations

Education Standards and Practices Board (June 30, 2010)

Unqualified opinion

Two internal control findings

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

The Marriage and Family Therapy Licensure Board submitted an annual report in lieu of an audit pursuant to North Dakota Century Code Section 54-10-14.