

NORTH DAKOTA LEGISLATIVE MANAGEMENT

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Thursday, October 13, 2016
Roughrider Room, State Capitol
Bismarck, North Dakota

- 8:00 a.m. Call to order
Roll call
Consideration of the minutes of the April 21, 2016, meeting
- 8:05 a.m. Presentation by a representative of the Department of Trust Lands regarding an update of its progress implementing recommendations provided by the State Auditor's office for the performance audit of the Department of Trust Lands relating to the Energy Infrastructure and Impact Office; trust assets and department resources; and the Unclaimed Property Division
- 8:30 a.m. Presentation by a representative of North Dakota State University regarding the university's goal of increasing student enrollment by 4,000 students and the potential effect on student tuition and fee rates due to the enrollment increase
- 8:45 a.m. Presentation by a representative of CliftonLarsonAllen LLP, Certified Public Accountants, of the following audit reports:
- Public Employees Retirement System - Schedule of Employee Allocation and Pension Amounts by Employer (June 30, 2015)
 - Retirement and Investment Office - Teachers' Fund for Retirement - Schedules of Employer Allocations and Pension Amounts by Employer (June 30, 2015)
- 9:05 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Public Finance Authority (December 31, 2015 and 2014)
 - State Building Authority (June 30, 2016 and 2015)
 - Bank of North Dakota (December 31, 2015 and 2014)
- 9:30 a.m. Presentation by a representative of the Bank of North Dakota regarding the audit report for College SAVE for the years ended December 31, 2015 and 2014 and supplementary information for fiscal year ended December 31, 2015
- 9:40 a.m. Presentation by representatives of Mahlum Goodhart, PC, Certified Public Accountants, and the Education Standards and Practices Board regarding the audit report for the Education Standards and Practices Board for the fiscal year ended June 30, 2015 and 2014
- 9:55 a.m. Presentation by Ms. Yvonne M. Kubis, Certified Public Accountant, of the audit report for the Board of Addiction Counseling Examiners for the fiscal year ended June 30, 2015 and 2014
- 10:05 a.m. Presentation by a representative of ManTech International Corporation regarding the audit report for the states' technology security audit and vulnerability assessment
- 10:30 a.m. Comments by a representative of the Information Technology Department regarding the states' technology security audit and vulnerability assessment
- 10:45 a.m. Presentation by a representative of the Department of Human Services on the status of accounts receivables pursuant to North Dakota Century Code Sections 25-04-17 and 50-06.3-08

11:00 a.m.	Presentation by a representative of the State Auditor's office regarding the following performance audit followup reports: • State Department of Health state-supplied vaccines (September 29, 2011) • State Water Commission's regulation of industrial water use in the state
11:15 a.m.	Presentation by a representative of the State Auditor's office of the audit report for the Department of Human Services for the fiscal year ended June 30, 2015 and 2014
12:00 noon	Luncheon recess
1:00 p.m.	Presentation by a representative of the State Auditor's office of the following audit reports: • Department of Commerce (June 30, 2015 and 2014) • Aeronautics Commission (June 30, 2015 and 2014) • Department of Career and Technical Education (June 30, 2015 and 2014) • Department of Corrections and Rehabilitation (June 30, 2015 and 2014) • State Department of Health (June 30, 2015 and 2014) • Department of Transportation (June 30, 2015 and 2014) • Industrial Commission (June 30, 2015 and 2014) • Insurance Department (June 30, 2015 and 2014) • Judicial branch (June 30, 2015 and 2014) • North Dakota Racing Commission (June 30, 2015 and 2014) • Commission on Legal Counsel for Indigents (June 30, 2015 and 2014) • Department of Agriculture (June 30, 2015 and 2014) • Department of Labor and Human Rights (June 30, 2015 and 2014) • North Dakota Council on the Arts (June 30, 2015 and 2014) • Veterans' Home (June 30, 2015 and 2014) • Office of Administrative Hearings (June 30, 2015 and 2014) • Tax Department (June 30, 2015 and 2014) • Parks and Recreation Department (June 30, 2015 and 2014) • Public Service Commission (June 30, 2015 and 2014) • State Water Commission (June 30, 2015 and 2014) • Tobacco Prevention and Control Executive Committee (June 30, 2015 and 2014)
3:00 p.m.	Presentation by a representative of the State Auditor's office of the following audit reports: • Dakota College at Bottineau (June 30, 2015 and 2014) • North Dakota State University (June 30, 2015 and 2014) • Valley City State University (June 30, 2015 and 2014) • Williston State College (June 30, 2015 and 2014) • Bismarck State College (June 30, 2015 and 2014) • Dickinson State University (June 30, 2015 and 2014) • Lake Region State College (June 30, 2015 and 2014)

- Mayville State University (June 30, 2015 and 2014)
- Minot State University (June 30, 2015 and 2014)
- North Dakota State College of Science (June 30, 2015 and 2014)
- University of North Dakota (June 30, 2015 and 2014)

4:00 p.m. Presentation by representatives of the State Board of Higher Education regarding the operations of Dickinson State University, including detail of the financial condition of the institution; and board directives and plans to improve the financial stability of the institution pursuant to Section 40 of 2015 House Bill No. 1003

4:15 p.m. Committee discussion and staff directives

4:30 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 audits may be included on the agenda for the next meeting if requested by the committee:

- State Board of Law Examiners (June 30, 2015 and 2014)
- Board of Examiners on Audiology and Speech-Language Pathology (June 30, 2014 and 2013)
- North Dakota Firefighter's Association (December 31, 2015 and 2014)
- State Board of Plumbing (June 30, 2015 and 2014)
- State Board of Nursing (June 30, 2015, 2014, 2013, and 2012)
- Board of Dietetic Practice (September 30, 2015 and 2014)
- State Board of Pharmacy (June 30, 2015, 2014, 2013, and 2012)
- North Dakota Board of Social Work Examiners (June 30, 2015 and 2014)
- State Board of Respiratory Care (January 31, 2015 and 2014)
- North Dakota Board for Hearing Instrument Dispensers (June 30, 2015, 2014, 2013, 2012, and 2011)

Committee Members

Senators: Jerry Klein (Chairman), Judy Lee, David O'Connell

Representatives: Patrick R. Hatlestad, Jerry Kelsh, Keith Kempenich, Lawrence R. Klemin, Gary Kreidt, Andrew G. Maragos, Bob Martinson, Corey Mock, Mike Nathe, Marvin E. Nelson, Chet Pollert, Robert J. Skarphol

Staff Contacts: Michael C. Johnson, Fiscal Analyst

Allen H. Knudson, Legislative Budget Analyst and Auditor