

NORTH DAKOTA LEGISLATIVE COUNCIL

Tentative Agenda

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Monday, December 22, 2003
Roughrider Room, State Capitol
Bismarck, North Dakota

- 9:00 a.m. Call to order
Roll call
Consideration of minutes of the September 3-4, 2003, meeting
- 9:05 a.m. Presentation by Brady, Martz & Associates, P.C., Certified Public Accountants, of the following audit reports:
- Retirement and Investment Office (June 30, 2003 and 2002)
 - Workforce Safety and Insurance (June 30, 2003 and 2002)
 - Board of University and School Lands (June 30, 2003 and 2002)
- 9:40 a.m. Presentation by a representative of the State Auditor's office of the following audit reports:
- Attorney General (June 30, 2002 and 2001)
 - Mill and Elevator Association (June 30, 2003)
 - Secretary of State's business entity and accounting systems - information system audit (December 31, 2002)
- 10:20 a.m. Presentation by the State Auditor's office of the followup report on the VISION - temporary assistance for needy families information system audit
- 10:30 a.m. Presentation by the State Auditor's office of the followup report on the child support enforcement program performance audit
- 11:00 a.m. Presentation by the State Auditor's office regarding a request to hire a consultant to assist with conducting the Department of Corrections and Rehabilitation performance audit pursuant to North Dakota Century Code (NDCC) Section 54-10-01
- 11:15 a.m. Presentation by a representative of the State Auditor's office regarding:
- Potential future performance audits for consideration by the Legislative Audit and Fiscal Review Committee
 - Component units which are "blended into" state-reporting entities
 - State agencies, boards, and institutions identifying whether the audits are conducted by the State Auditor's office or by independent auditors
- 11:45 a.m. Presentation by representatives of the Office of Management and Budget and the North Dakota University System regarding the implementation status of the ConnectND project
- 12:05 p.m. Presentation by the State Auditor's office regarding the impact of ConnectND on the audit process
- 12:15 p.m. Luncheon recess

- 1:00 p.m. Presentation by a representative of the State Historical Society regarding the implementation of previous State Auditor's office audit recommendations
- 1:15 p.m. Presentation by representatives of the Board of Massage regarding the board's audit for years ended June 30, 2001 and 2000
- 1:30 p.m. Presentation by Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Job Service North Dakota (June 30, 2003)
 - Public Employees Retirement System (June 30, 2003 and 2002)
 - Housing Finance Agency (June 30, 2003 and 2002)
 - State Building Authority (June 30, 2003 and 2002)
 - PACE fund (June 30, 2003 and 2002)
 - Ag PACE fund (June 30, 2003 and 2002)
 - Development Fund, Inc. (June 30, 2003 and 2002)
 - Student loan trust (June 30, 2003)
- 2:40 p.m. Presentation by Eide Bailly LLP of the audit report for the State Auditor's office for the years ended June 30, 2003 and 2002
- 2:45 p.m. Presentation by Eide Bailly LLP of the audit reports for the Legislative Council and the Legislative Assembly for the years ended June 30, 2003 and 2002
- 2:50 p.m. Presentation by a representative of the Information Technology Department regarding a summary of the department's annual report, pursuant to NDCC Section 54-59-19
- 3:10 p.m. Presentation by the State Auditor's office of an overview of the independent audit reports for the eight regional planning councils, including information regarding a \$500,000 grant received by the Lake Agassiz Regional Planning Council
- 3:40 p.m. Presentation by the State Auditor's office regarding suggested changes to the 12 questions required to be addressed by the auditor of state agencies upon completion of the audit report
- 4:00 p.m. Committee discussion and staff directives
- 4:15 p.m. Adjourn

NOTE: The presentation by a representative of the Racing Commission regarding the status of Racing Commission revenues is postponed due to the ongoing investigations of a North Dakota simulcast service provider.

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:

- Board of Nursing (June 30, 2003 and 2002)
- Board of Medical Examiners (December 31, 2001 and 2000)
- Board of Pharmacy (June 30, 2003 and 2002)
- Board of Registration for Professional Engineers and Land Surveyors (June 30, 2002)
- Board of Accountancy (June 30, 2003)
- Board of Architecture (June 30, 2002 and 2001)
- Beef Commission (June 30, 2003)
- Council on the Arts (June 30, 2003 and 2002)

Soybean Council (June 30, 2003 and 2002)

State Fair Association (September 30, 2003 and 2002)

Committee Members

Representatives Francis J. Wald (Chairman), Ole Aarsvold, Larry Bellew, Al Carlson, Jeff Delzer, RaeAnn G. Kelsch, Andrew Maragos, Bob Skarphol, Blair Thoreson, Mike Timm, Amy Warnke, Lonny Winrich

Senators John M. Andrist, Randel Christmann, Jerry Klein, Aaron Krauter