

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 Thursday, August 13, 2015, Legislative Audit and Fiscal Review Committee meeting.

STATE BOARD OF MEDICAL EXAMINERS (DECEMBER 31, 2013 AND 2012)

Unqualified opinion

Three findings:

- Segregation of duties.
- Establish internal control policy to document the annual review of financial statements and schedules and to review a financial statement disclosure checklist.
- Obtain proper knowledge to comply with generally accepted accounting principles.

STATE ELECTRICAL BOARD (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Four findings:

- Segregation of duties.
- Obtain proper knowledge to comply with generally accepted accounting principles.
- Establish internal control policy to document the annual review of financial statements and schedules and to review a financial statement disclosure checklist.
- Adjusting journal entries material weakness.

One prior period adjustment:

- Adjustment to the June 30, 2011 financial statements to increase unearned license revenue and decrease fund balance by \$105,279.

STATE BOARD OF CHIROPRACTIC EXAMINERS (DECEMBER 31, 2014)

Unqualified opinion

One finding:

- Preparation of financial statements.

STATE BOARD OF PHYSICAL THERAPY (JUNE 30, 2014 AND 2013)

Unqualified opinion

Two findings:

- Segregation of duties.
- Preparation of financial statements.

STATE BOARD OF ACCOUNTANCY (JUNE 30, 2014 AND 2013)

Unqualified opinion.

STATE BOARD OF EXAMINERS FOR NURSING HOME ADMINISTRATORS IN NORTH DAKOTA (JUNE 30, 2014 AND 2013)

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

STATE BOARD OF FUNERAL SERVICE (JUNE 30, 2014 AND 2013)

Unqualified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF COSMETOLOGY (JUNE 30, 2014)

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

STATE BOARD OF DENTAL EXAMINERS (JUNE 30, 2013 AND 2012)

Unqualified opinion.

Four findings:

- Preparation of financial statements.
- Segregation of duties.
- Improper mileage reimbursements.
- Uninsured deposits.

**STATE BOARD OF EXAMINERS FOR HEARING INSTRUMENT DISPENSERS
(JUNE 30, 2010, 2009, AND 2008)**

Qualified opinion.

One finding:

- Segregation of duties.

**STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS
AND LAND SURVEYORS (JUNE 30, 2014)**

Unqualified opinion.

Two findings:

- Segregation of duties.
- Adjusting journal entries material weakness.

STATE BOARD OF BARBER EXAMINERS (AUGUST 31, 2013)

Financial report only.

STATE BOARD OF COUNSELOR EXAMINERS (JUNE 30, 2013)

Financial report only.

STATE BOARD FOR PROFESSIONAL SOIL CLASSIFIERS (JUNE 30, 2014)

Financial report only.

STATE BOARD OF WATER WELL CONTRACTORS (JUNE 30, 2013)

Financial report only.

STATE BOARD OF CLINICAL LABORATORY PRACTICE (JUNE 30, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

STATE BOARD OF OCCUPATIONAL THERAPY PRACTICE (JUNE 30, 2013 AND 2012)

Unqualified opinion.

One finding:

- Segregation of duties.

ABSTRACTERS' BOARD OF EXAMINERS (AUGUST 31, 2013)

Financial report only.

NORTH DAKOTA REAL ESTATE COMMISSION (JUNE 30, 2014)

Unqualified opinion.

Two findings:

- Preparation of financial statements.
- Segregation of duties.

**NORTH DAKOTA LICENSURE BOARD OF ATHLETIC TRAINERS
(JUNE 30, 2014, 2013, 2012, 2011, AND 2010)**

Financial report only.

**NORTH DAKOTA MARRIAGE AND FAMILY THERAPY LICENSURE BOARD
(DECEMBER 31, 2013 AND 2012)**

Financial report only.

NORTH DAKOTA BOARD OF REFLEXOLOGY (JUNE 30, 2014)

Financial report only.

NORTH DAKOTA BARLEY COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

One finding:

- Segregation of duties.

NORTH DAKOTA BEEF COMMISSION (JUNE 30, 2014 AND 2013)

Unmodified opinion.

One finding:

- Segregation of duties.

NORTH DAKOTA CORN UTILIZATION COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

One finding:

- Noncompliance of North Dakota Century Code Section 54-21-24.1, relating to review and approval of lease agreements.

NORTH DAKOTA DAIRY PROMOTION COMMISSION (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA DRY BEAN COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

One finding:

- Segregation of duties.

NORTH DAKOTA DRY PEA AND LENTIL COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA ETHANOL COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA MILK MARKETING BOARD (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA OILSEED COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA POTATO COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

One finding:

- Segregation of duties.

NORTH DAKOTA SOYBEAN COUNCIL (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA WHEAT COMMISSION (JUNE 30, 2014 AND 2013)

Unmodified opinion.

NORTH DAKOTA STATE SEED DEPARTMENT (JUNE 30, 2014 AND 2013)

Unqualified opinion.

**NORTH DAKOTA PEACE OFFICER STANDARDS AND TRAINING BOARD
(DECEMBER 31, 2012 AND 2011)**

Unqualified opinion.

One finding:

- Segregation of duties.