

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

The Legislative Audit and Fiscal Review Committee is a statutorily created committee of the Legislative Management. Pursuant to North Dakota Century Code Section 54-35-02.1, the committee is created as a division of the Budget Section and its members are appointed by the Legislative Management. The committee's purposes are to:

- Study and review the state's financial transactions to assure the collection of state revenues and the expenditure of state money is in compliance with law, legislative intent, and sound financial practices.
- Provide the Legislative Assembly with objective information on revenue collections and expenditures to improve the fiscal structure and transactions of the state.

Pursuant to Section 54-35-02.2, the committee is charged with studying and reviewing audit reports submitted by the State Auditor. The committee is authorized to make such audits, examinations, or studies of the fiscal transactions or governmental operations of state departments, agencies, or institutions as it may deem necessary.

Committee members were Senators Jerry Klein (Chairman), Dwight Cook, Judy Lee, and Richard Marcellais and Representatives Bert Anderson, Patrick Hatlestad, Mary Johnson, Keith Kempenich, Gary Kreidt, Andrew G. Maragos, Mike Nathe, Marvin E. Nelson, Chet Pollert, and Wayne A. Trottier.

The committee submitted this report to the Legislative Management at the biennial meeting of the Legislative Management in November 2018. The Legislative Management accepted the report for submission to the 66th Legislative Assembly.

During the 2017-18 interim, the State Auditor's office and independent accounting firms presented 20 performance audit and evaluation reports and 121 financial or information technology application audit reports. During the 2017 regular legislative session, the committee received one additional performance audit and evaluation report and one additional information technology application audit report. An additional 27 audit reports were filed with the committee, but were not formally presented. The committee's policy is to hear only audit reports relating to major agencies and audit reports containing major recommendations. However, other audit reports are presented at the request of any committee member. At the end of this report is a listing of audit reports accepted by the committee.

The committee was assigned the following duties and responsibilities for the 2017-18 interim:

1. Receive the annual audit report for the State Fair Association (Section 4.1-45-17).
2. Receive annual audit report from any corporation or limited partnership that produces agriculture ethyl alcohol or methanol in this state and which receives a production subsidy from the state (Section 10-19.1-152 and 45-10.2-115).
3. Receive annual reports on the writeoffs of accounts receivable at the Department of Human Services and Life Skills and Transition Center (Section 50-06.3-08 and 25-04-17).
4. Receive the annual audited financial statements and economic impact reports from the North Dakota low-risk incentive fund. (Section 26.1-50-05 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Management assigned this responsibility to the committee).
5. Receive an electronic copy of the audit report from the North Dakota Stockmen's Association at least once every 2 years (Section 4.1-72-08 provides for the financial statements and the report to be submitted to the Legislative Council. The Legislative Management assigned this responsibility to the committee).
6. Receive the performance audit report of Job Service North Dakota upon the request of the committee (Section 52-02-18).
7. Determine necessary performance audits (Section 54-10-01(4) provides the State Auditor is to perform or provide for performance audits of state agencies, or the agencies' blended component units or discreetly presented component units, as determined necessary by the State Auditor or the committee, and provides for the committee to approve the State Auditor's hiring of a consultant to assist with conducting a performance audit).
8. Determine the frequency of audits or reviews of state agencies (Section 54-10-01(2)).
9. Determine when the State Auditor is to perform audits of political subdivisions (Section 54-10-13).

10. Direct the State Auditor to audit or review the financial records and accounts of any political subdivision (Section 54-10-15).
11. Study and review audit reports submitted by the State Auditor and make recommendations to the Legislative Assembly to reduce a state agency, department, or institution's appropriation if the state agency, department, or institution has failed to correct audit findings (Section 54-35-02.2).

GUIDELINES FOR AUDITS OF STATE AGENCIES

The committee received information on and reviewed guidelines developed by prior Legislative Audit and Fiscal Review Committees relating to state agency and institution audits performed by the State Auditor's office and independent certified public accountants. For audit periods covering fiscal years since June 30, 2006, auditors of state agencies and institutions are requested to address the following six audit questions:

1. What type of opinion was issued on the financial statements?
2. Was there compliance with statutes, laws, rules, and regulations under which the agency was created and is functioning?
3. Was internal control adequate and functioning effectively?
4. Were there any indications of lack of efficiency in financial operations and management of the agency?
5. Has action been taken on findings and recommendations included in prior audit reports?
6. Was a management letter issued? If so, provide a summary, including any recommendations and the management responses.

In addition, auditors are asked to communicate to the committee eight issues which identify:

1. Significant changes in accounting policies, any management conflicts of interest, any contingent liabilities, or any significant unusual transactions.
2. Significant accounting estimates, the process used by management to formulate the accounting estimates, and the basis for the auditors' conclusions regarding the reasonableness of those estimates.
3. Significant audit adjustments.
4. Disagreements with management, whether resolved to the auditors' satisfaction, relating to a financial accounting, reporting, or auditing matter that could be significant to the financial statements.
5. Serious difficulties encountered in performing the audit.
6. Major issues discussed with management prior to retention.
7. Management consultations with other accountants about auditing and accounting matters.
8. High-risk information technology systems critical to operations based on the auditors' overall assessment of the importance of the system to the agency and its mission, or whether any exceptions identified in the six audit report questions to be addressed by auditors are directly related to the operations of an information technology system.

In addition, the State Auditor's office developed and the committee began receiving a one-page summary report for operational audits of state agencies. The summary report highlights the objective of the audit, including areas of internal control reviewed, findings relating to legislative intent, suggested areas of operational improvement, and key financial information.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Section 54-10-01 requires the State Auditor to provide for the audit of the state's general purpose financial statements and to conduct a review of the material included in the *State of North Dakota Comprehensive Annual Financial Report*. The report contains the audited financial statements for state agencies and institutions. An unmodified opinion was issued on the financial statements. The committee received and accepted the *State of North Dakota Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2016*, and the *State of North Dakota Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2017*.

NORTH DAKOTA UNIVERSITY SYSTEM ANNUAL FINANCIAL REPORT

The committee received the North Dakota University System's annual financial report for the fiscal year ended June 30, 2016. An unmodified opinion was issued on the financial statements. As of June 30, 2016, the University

System had total assets of \$1.882 billion and total liabilities of \$528 million, resulting in total net assets of \$1.354 billion. The total net assets increased \$117 million during fiscal year 2016. The annual degree credit headcount enrollment for the fall 2015 semester was 47,513, a decrease of 147 from the previous fall enrollment of 47,660.

The committee received the University System's annual financial report for the fiscal year ended June 30, 2017. An unmodified opinion was issued on the financial statements. As of June 30, 2017, the University System had total assets of \$1.969 billion and total liabilities of \$549 million, resulting in total net assets of \$1.420 billion. The total net assets increased \$66 million during fiscal year 2017. The annual degree credit headcount enrollment for the fall 2016 semester was 47,236, a decrease of 424 from the previous fall enrollment of 47,660.

PERFORMANCE AUDITS AND EVALUATIONS **State Board of Higher Education - Space Utilization**

The committee received and accepted the performance audit report of the space utilization study of the State Board of Higher Education (SBHE). The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The University System requested and was appropriated \$1 million for the 2013-15 biennium for a master plan and space utilization study. The study was to be completed during the 2013-15 biennium. The objective of the audit was to review the space utilization study conducted by SBHE during the 2013-15 biennium, including a review of the involvement of board members, board office staff, and campus personnel in the study, the comprehensiveness of the study, the contractor's compliance with terms of the contract, and the SBHE actions as a result of the study.

The committee was informed a space utilization study was not completed during the 2013-15 biennium because the University System may not have had adequate data to provide the consultants to conduct a complete space utilization study and \$1 million may not have been enough funding for the initial scope of the project. While a space utilization study was not completed, the consultant conducted a study with a limited scope, which included deferred maintenance, classroom utilization analysis, and laboratory utilization analysis. The committee was informed SBHE approves institutional master plans based on programs or strategic needs and based on the consultant report, the board approved the following three recommendations intended to improve classroom size, laboratory utilization, and reduce deferred maintenance:

- Require central scheduling of at least 95 percent of classroom and class laboratories at each institution;
- Prioritize deferred maintenance projects that improve classroom and laboratories; and
- Remove facilities in lieu of repair when the estimated deferred maintenance cost is greater than 65 percent of the replacement value, unless there is significant historical value with the building.

University System Institutions - Purchasing Card Program

The committee received and accepted the performance audit report of the University System institutions purchasing card (P-Card) program. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objective of the audit was to evaluate certain aspects of the University System's P-card program, including P-Card policies and utilization of P-Cards to maximize financial benefits. The audit period included P-Card policies and procedures in place as of January 1, 2016, and reviewed statements, applications, and other documents from January 2015 to January 2016.

The P-Card program was implemented by state agencies in 2009. All 11 institutions and the University System office have a P-Card program and include purchasing cards as a method for purchases. Rebates on P-Card expenditures are received by the Office of Management and Budget and distributed to the respective higher education institution. University System expenditures and rebates for calendar years 2011 through 2015 were as follows:

University System	2011	2012	2013	2014	2015
Total P-Card program expenditures	\$32,523,284	\$35,381,846	\$36,241,928	\$42,546,333	\$43,382,048
Rebates from total P-Card program expenditures	\$403,876	\$465,744	\$485,606	\$682,026	\$699,293

The University System was developing a systemwide P-Card program policy when the State Auditor's office began conducting the audit. The committee learned the University System anticipates developing a policy that includes best practices and is consistent with P-Card policies of other state agencies. A goal of the audit was to include recommendations that would provide guidance to assist the University System with implementing a high-quality P-Card program policy according to best practices and state laws. The committee was informed P-Card policies were inconsistent among the institutions, and P-Cards were not being fully utilized.

The performance audit included the following recommendations for the University System:

1. Establish a uniform University System policy for the administration of P-Cards.
2. Review and update cardholder applications to ensure elements are consistent with University System policy.
3. Establish a formalized cardholder training program, which includes information on the P-Card program, and require completion of the program prior to issuance of a card.
4. Establish formalized and documented training for reviewers to ensure their role is properly executed.
5. Require P-Cards to only be used by the cardholder named on the card, and ensure written policies prohibit sharing of cards.
6. Establish a policy that defines P-Card violations, identifies consequences and severity of penalties for a violation, and ensures proper procedures are developed to document a violation.
7. Assign cardholders to a three-digit merchant carrier code group based on identified purchasing needs.
8. Establish a formalized process for communicating with the P-Card administrator to deactivate individual cards in a timely manner upon employee termination.
9. Require a direct supervisor or responsible official familiar with the departmental budget and expenditures to review P-Card transactions and provide for the P-Card administrator or designated official in the accounting office to audit or "spot check" the statements and transactions on a test basis.
10. Establish a systemwide process to consistently enter cardholder data.
11. Establish a framework for monitoring and providing feedback to employees using a P-Card regarding utilization of the P-Card for specific circumstances.
12. Remove restrictions for P-Card use of purchases that would otherwise be allowable.
13. Increase purchasing limits for employees authorized to make large-dollar purchases either on a permanent or temporary basis, and consider the use of other payment options for large-dollar purchases.

North Dakota State University - Parking and Transportation Services Department

The committee received and accepted the performance audit report of the North Dakota State University (NDSU) Parking and Transportation Services department. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objective of the audit was to determine if the NDSU's Parking and Transportation Services department is being operated in accordance with applicable best practices. The time period included in the audit was July 2015 through October 2016.

The NDSU Parking and Transportation Services department is a unit of the NDSU Facilities Management department and is responsible for the effective and efficient operations of parking lots on the NDSU campus. The functions of the department include selling and issuing parking permits for students, staff, faculty, and others; operating pay lots; providing parking enforcement; providing oversight of lot reconstruction and maintenance; providing oversight of lot assignments; providing oversight of parking and traffic signage; serving as a liaison for campus mass transit; and serving as a liaison with local government boards involving municipal parking issues. The department is a member of the International Parking Institute. According to the report, the department joined the International Parking Institute to improve the parking and transportation services at NDSU. The institute administers an Accredited Parking Organization program, which the institute describes as a designation for parking organizations that have achieved a comprehensive standard of excellence. A member organization must demonstrate accomplishment of established criteria to earn this accreditation. The State Auditor's office used 13 of the 25 accreditation criteria from the Accredited Parking Organization program to evaluate the NDSU Parking and Transportation Services policies, procedures, and transactions. A major finding of the audit was several areas of the NDSU Parking and Transportation Services department were operating in accordance with the selected criteria.

The performance audit identified several opportunities for improvement, for the NDSU Parking and Transportation Services department including:

1. Provide for the Campus Space and Facilities Committee to meet and annually review the department's financial data.
2. Develop and document short-term and long-term goals at the department level.
3. Develop appropriate annual and long-term operating budgets and periodically compare the year-to-date results to identify potential errors or other issues that need to be addressed.

4. Review and update the NDSU Parking and Transportation Services department's written policy descriptions and continue to update them periodically pursuant to NDSU policy.
5. Develop a process for monitoring training and continuing education for departmental employees.
6. Adopt formal statements of the department's mission, objectives, and values, including objectives relating to campus safety and security.
7. Implement a process for periodic reconciliation of revenues between the department's parking management software and the department's financial statements.
8. Comply with University System Procedures 1901.2.1 relating to storage or transmission of data classified as private.

University of North Dakota - Continuity of Operations Planning

The committee received and accepted the performance audit report of the University of North Dakota (UND) continuity of operations planning. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objective of the performance audit was to determine whether UND continuity of operations plan includes all necessary elements and assures the capability to continue the essential functions of UND in the event of an emergency. The audit period for which information was reviewed consisted primarily of the UND department and unit-level continuity of operations plans in place as of May 19, 2017.

Institutions of higher learning are at risk of being impacted by various emergencies, including natural disasters, fires, active shooter incidents, cyber attacks, and pandemics. Disasters may risk lives, cause injuries and property damage; and affect teaching, research, public service, and other business operations. The Federal Emergency Management Agency (FEMA) provides guidance for development and implementation of continuity of operations plans. The continuity of operations plan provides a framework to enable an organization to continue essential functions if an event threatens operations or requires relocation of selected staff personnel and functions. The FEMA issued *Continuity Guidance Circular 1, Continuity Guidance for Non-Federal Entities* to provide guidance to nonfederal entities to develop a continuity of operations plan. The guide outlines 10 elements necessary for an effective continuity capability which includes essential functions; orders of succession; delegation of authority; continuity facilities; continuity communications; vital records management; human capital, tests, training, and exercises; devolution of control and direction; and reconstitution of operations. The State Auditor's office used the outline for purposes of the performance audit. The report indicated the UND continuity of operations plan does not fully address some necessary elements. The performance audit included the following recommendations for UND:

1. Develop and include elements of tests, training, and exercises for both an institutionwide and departmental continuity of operations plan template.
2. Communicate the university's essential functions and department level roles to those individuals responsible for developing and implementing elements of the university's continuity of operations plan.
3. Add fields to the continuity of operations plan template for completion date, reviewer name, and revision and approval dates.
4. Communicate the university's need for appropriate department level continuity of operations plan to those individuals responsible for completing the plan.

University System Institutions - Emergency Preparedness

The committee received and accepted the performance audit reports of the emergency preparedness at Dickinson State University (DSU), Mayville State University (MaSU), Minot State University (MiSU), Valley City State University (VCSU), Bismarck State College (BSC), North Dakota State College of Science (NDSCS), NDSU, and Williston State College (WSC). The performance audits were conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objective of the performance audits of DSU, MaSU, MiSU, and VCSU was to determine whether each university had an effective strategy regarding the development and implementation of an emergency operations plan. The objective of the performance audits of BSC, NDSCS, and WSC was to determine whether each university emergency operation plan is designed and implemented pursuant to State Board of Higher Education policies and best practices; and whether each university continuity of operation plan is designed and implemented pursuant to best practices. The objective of the performance audit of NDSU was to determine whether the university has an effective strategy regarding the development and implementation of an emergency operations plan, and whether it has an effective continuity of operations plan. The audit period included emergency preparedness policies and procedures in place as of October 2016.

The State Board of Higher Education adopted Policy 906 in May 2012 requiring all University System institutions to develop and implement comprehensive emergency management plans. Policy 906 defines an emergency management plan as a comprehensive, integrated plan that addresses emergency preparedness, emergency management, disaster and emergency response and recovery, mitigation, and continuity of operations. In addition to Policy 906, the State Auditor's office reviewed outside sources for guidance on best practices for an emergency preparedness plan including the federal *Guide for Developing High-Quality Emergency Operations Plans for Institutions of Higher Education*. Policy 906 and the federal guide provide a process for identifying high-risk areas where emergencies could occur at an institution level, and ways to develop an emergency operations plan to address those high-risk areas. The major findings of the audits indicated DSU and VCSU have developed an emergency operation plan, but several opportunities for improvement were identified. Mayville State University and MiSU do not have an effective strategy regarding the development and implementation of an emergency operation plan. Bismarck State College, NDSCS, and NDSU have developed an emergency operation plan, however, there was no effective continuity of operation plan developed or implemented and several opportunities for improvement were identified. Williston State College has an emergency operation plan, but there are opportunities to improve the design and implementation of the plan. Williston State College does not have a comprehensive continuity of operations plan.

The performance audit included the following recommendations for DSU:

1. Broaden the emergency management task force to include representatives from across the institution and develop roles and responsibilities for all representatives of the task force and the operations support group.
2. Implement a formal risk assessment to identify and evaluate potential emergency events.
3. Establish formalized goals and objectives for addressing threats and hazards to prepare for emergency situations.
4. Formalize minimum training requirements for employees with emergency operations responsibilities and include in the comprehensive emergency operation plan.
5. Develop and incorporate appropriation plan exercise requirements into the comprehensive emergency operation plan.
6. Enforce and strengthen policies for periodically reviewing and revising the emergency operation plan.
7. Implement a comprehensive continuity of operations plan.

The performance audit included the following recommendations for MaSU:

1. Develop a collaborative planning team for implementing an emergency operations plan.
2. Implement a risk assessment process to evaluate potential emergency events.
3. Establish goals and objectives for addressing threats and hazards to prepare for emergency situations.
4. Develop hazard-specific emergency procedures for the comprehensive emergency operation plan.
5. Develop appropriate training requirements and plan exercise requirements for the comprehensive emergency plan.
6. Implement policies for periodically reviewing and revising the emergency operation plan.
7. Implement a comprehensive continuity of operations plan, including applicable requirements of SBHE Policy 906 and elements recommended in the FEMA *Continuity Guidance Circular 1* (CGC 1) policy.

The performance audit included the following recommendations for MiSU:

1. Develop clearly defined roles and responsibilities for members of the collaborative planning team.
2. Implement a formalized risk assessment process to evaluate potential emergency events.
3. Establish formalized goals and objectives for handling threats and hazards to prepare for emergency situations.
4. Develop appropriate training requirements pursuant to SBHE Policy 906.
5. Implement policies for periodically reviewing and revising the emergency operation plan.
6. Implement a comprehensive continuity of operations plan.

The performance audit included the following recommendations for VCSU:

1. Implement a formal risk assessment process to evaluate potential emergency events.
2. Establish formalized goals and objectives for handling threats and hazards to prepare for emergency situations.
3. Develop minimum training and plan exercise requirements into the comprehensive emergency operation plan.
4. Implement policies for periodically reviewing and revising emergency preparedness plans, policies, and procedures.

The performance audit included the following recommendations for BSC:

1. Implement a formal risk assessment process to periodically identify and evaluate potential threats and hazards, and incorporate into the emergency operation plan.
2. Develop and include a comprehensive base plan in the emergency operation plan.
3. Establish formalized disaster-specific related goals and objectives for each significant emergency incident.
4. Develop and implement formalized training requirements for emergency response personnel and incorporate into the emergency operation plan.
5. Identify minimum exercise requirements relating to conducting and reviewing exercises in the emergency operations plan.
6. Implement formal policies for periodically reviewing and revising the emergency operations plan.
7. Implement a comprehensive continuity of operations plan.

The performance audit included the following recommendations for NDSCS:

1. Implement a formal risk assessment process to periodically identify and evaluate potential threats and hazards, and incorporate into the emergency operation plan.
2. Establish formalized disaster-specific related goals and objectives for each significant emergency incident.
3. Incorporate training requirements, including assignment of training responsibilities to team members in its comprehensive emergency operation plan.
4. Expand the exercise requirements and assignment of responsibilities in its emergency operation plan based on potential threats determined to be high risk.
5. Implement a process for formal approval on revisions to its emergency operation plan.
6. Implement a comprehensive continuity of operations plan.

The performance audit included the following recommendations for NDSU:

1. Establish a collaborative planning team consisting of a cross section of various stakeholders of the university and identify, assign, and document roles and responsibilities to members of the collaborative planning team.
2. Implement a formal risk assessment process to periodically identify and evaluate potential threats and hazards and incorporate the identified threats and hazards in the formal risk assessment into the emergency operation plan.
3. Establish formalized disaster-specific related goals and objectives for each significant emergency incident.
4. Incorporate procedures for potential emergencies based on disaster-specific goals and objectives in the emergency operation plan.
5. Incorporate minimum training requirements into the comprehensive emergency operation plan pursuant to SBHE Policy 906 and ensure all Incident Command System positions have documented minimum training requirements.
6. Identify minimum requirements related to conducting and reviewing exercises in the emergency operation plan pursuant to SBHE Policy 906.
7. Implement formal policies for periodically reviewing and revising the emergency operation plan involving the collaborative planning team.

8. Implement a comprehensive continuity of operations plan.

The performance audit included the following recommendations for WSC:

1. Identify and document the members of the collaborative planning team in the emergency operations plan and develop and implement roles and responsibilities for members of the collaborative planning team and document them in the emergency operations plan.
2. Implement a formal risk assessment process to periodically identify and evaluate potential threats and hazards and incorporate the identified threats and hazards identified in the formal risk assessment into the emergency operations plan.
3. Develop and include a comprehensive base plan in the emergency operations plan pursuant to *Guide for Developing High-Quality Emergency Operations Plans for Institutions of Higher Education* and SBHE Policy 906.
4. Establish formalized disaster-specific related goals and objectives for each significant emergency incident.
5. Develop and implement formalized training requirements for emergency response personnel and incorporate them into the emergency operations plan pursuant to SBHE Policy 906.
6. Develop and implement formalized exercise requirements for responding to emergency threats and hazards.
7. Implement formal policies for periodically reviewing and revising the emergency operations plan regarding the collaborative planning team.
8. Implement a comprehensive continuity of operations plan.

Governor's Office - Travel and Use of State Resources

The committee received and accepted the performance audit report of the Governor's office travel and use of state resources. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objectives of the audit were to determine whether the Governor's office is using the state airplane in a prudent manner, whether the executive security provided by the Highway Patrol is a prudent use of state resources, and whether there are opportunities to improve the transparency regarding the use of state airplanes. The time period included in the audit was March 2016 to February 2018.

The Department of Transportation (DOT) operates and maintains three state-owned airplanes. The costs associated with the airplanes are budgeted and paid for by DOT. Section 24-02-48 requires DOT to provide air transportation services to other state agencies upon request. Each agency using the services is required to pay a user charge unless waived by DOT. The Department of Transportation waives all charges for usage of state airplanes by the Governor's office and the First Lady. All other agencies are billed based on the user charge. The airplane user charge established by DOT is based on actual costs and usage. The Department of Transportation also charters private airplanes for the Governor's office and the First Lady when state-owned airplanes or state pilots are unavailable. The total costs of the private charters are billed to and paid by DOT. The Department of Transportation's policy requires the use of the state-owned airplanes to be for official business only. The Governor and Governor's office employees and the Director and Deputy Directors of DOT have priority for use of the airplanes. A major finding of the audit included identifying 17 flights involving the Governor where a portion of the flight was considered commuting. The report stated there was no issues related to the executive security provided by Highway Patrol. The State Auditor's office suggested including air transportation services costs within the Governor's office budget to better reflect the costs in the correct agency and to allow better prioritization based on available funding.

The performance audit included the following recommendations:

1. The Governor's office discontinue the use of air transportation services for commuting to or from personal residence to official meetings or offices.
2. The Department of Transportation discontinue providing transportation services to nonstate employees without a business purpose.
3. The Department of Transportation ensure the state is not exposed to additional risk for nonstate employees traveling on state-owned airplanes.
4. The Department of Transportation require all agencies to submit a Request for Air Transportation form to establish a business purpose of the trip.

Administrative Committee on Veterans' Affairs - Oversight Structure

The committee received and accepted the performance audit report of the Administrative Committee on Veterans' Affairs (ACOVA) oversight structure. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objectives of the audit were to identify opportunities to improve the way ACOVA carries out its duties and responsibilities; and identify how the organizational structure of veterans services agencies in the state compares to other states. Surveys and interviews were conducted with stakeholders involved with providing assistance to veterans in the state to obtain comments, concerns, and suggestions about ACOVA and the Department of Veterans' Affairs.

The veterans' affairs oversight structure includes five veterans' service nominating organizations, including Veterans of Foreign Wars, the American Legion, Disabled American Veterans, Veterans of World War II, Korea, and Vietnam and Vietnam Veterans of America. The Administrative Committee on Veterans' Affairs is responsible for the organization, policy, and general administration of all veterans' affairs in the state. Each nominating organization has three voting members on ACOVA. A nominating organization submits two nominations to the Governor for a 3-year appointment to ACOVA. The Administrative Committee on Veterans' Affairs also includes advisory capacity members, including the Adjutant General, the Executive Director of Job Service North Dakota, and the Director of the United States Department of Veterans Affairs. The Administrative Committee on Veterans' Affairs oversees the veterans' postwar trust fund, which is invested and maintained by the State Treasurer's office. The Administrative Committee on Veterans' Affairs appoints a seven-member North Dakota Veterans' Governing Board. The board appoints the administrator for the Veterans' Home. The Administrative Committee on Veterans' Affairs appoints the Commissioner of the Department of Veterans' Affairs.

The performance audit provided observations regarding the nominating organizations, including aging membership and challenges of recruiting newer veterans, inconsistent nominating process and nominees lack of interest in serving, and other veterans service organizations not being eligible to participate; ACOVA, including sustainability concerns, the need to broaden veteran representation, and governing members and qualifications; State Treasurer's office, including investment strategy input for the veterans' postwar trust fund, third-party investment management fees, and strained working relationships; Department of Veterans' Affairs, including duplication of services, impact of budget reductions on ability to provide assistance, open records requests, timeliness, and accuracy of information being provided to legislators; county and tribal veterans service officers, including limited requirements, lack of oversight, and lack of cooperation; and overall lack of a unified message among stakeholders. The audit did not include any formal findings or recommendations.

Veterans' Home

The committee received and accepted the performance audit of the Veterans' Home. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objectives of the audit were to identify opportunities to better position the Veterans' Home; and to identify opportunities to strengthen the monitoring activities of the Veterans' Home. The time period included in the audit was July 2013 through September 2017.

The Veterans' Home is located in Lisbon and was established in 1891. The purpose of the Veterans' Home is to provide basic care and long-term care for all eligible veterans and all honorably discharged soldiers of the North Dakota National Guard who may become permanently disabled from any cause while in the line and discharge of duty, and spouses and surviving spouses if they meet the requirements for admission. The major findings of the audit identified approximately one-third of the Veterans' Home basic care beds are vacant and management no longer uses a portion of the facility; the Veterans' Home has opportunities to utilize this unfilled capacity and to identify the best and most effective use of the facility; the Veterans' Home operated without a strategic plan for a period of time; the Veterans' Home's policies and procedures lack the level of detail necessary to allow management to effectively monitor control activities; the Veterans' Home monitoring activities failed to ensure policies and written plans were carried out; and some Veterans' Home employees had not received a performance evaluation within the last year.

The performance audit included the following recommendations for the Veterans' Home:

1. Seek assistance to create and implement a strategic plan, and report on the status of the strategic plan to ACOVA.
2. Ensure policies are documented in the appropriate level of detail to allow management to effectively monitor the control activities.
3. Strengthen monitoring activities to ensure policies and written plans are carried out.
4. Ensure performance evaluations are conducted at least annually.

5. Establish a process to periodically monitor the accuracy and completeness of mineral royalty income.

Department of Veterans' Affairs

The committee received and accepted the performance audit of the Department of Veterans' Affairs. The performance audit was conducted by the State Auditor's office pursuant to authority within Chapter 54-10. The objectives of the audit were to identify opportunities to improve the administration of the veterans aid loan program, identify opportunities to improve the administration of the hardship assistance grants program, and to identify opportunities to enhance the use of federal funds awarded pursuant to the highly rural transportation grant program for administrative costs. The time period included in the audit was July 2013 through September 2017.

The Department of Veterans' Affairs is established under the supervision and control of the Commissioner of Veterans' Affairs. Duties of the Commissioner include coordinating agencies to render services and benefits to returning veterans; overseeing the implementation of programs and benefits authorized by statute; assisting veterans or their widows, administrators, executors, guardians, or heirs, with processing claims; advising veterans with utilizing the Servicemen's Readjustment Act of 1944, or any similar measures provided by the federal government; providing counties with training of county veterans' service officers; providing county veterans' service officers with educational materials; assisting county veterans' service officers with the performance of their duties; disseminating information; and other items necessary to carry out the intent and purposes of Chapter 37-18.

The major findings of the audit included the department not establishing underwriting guidelines to use when determining an applicant's financial ability to repay the aid loan; the department not adhering to the ACOVA collection policies and procedures for delinquent loans; the veterans aid loan system being outsourced to a vendor without receiving an exemption from the Information Technology Department; certain policies for hardship assistance grants are unclear, no longer relevant, or effective in achieving the objectives of the program; the information system used to monitor hardship assistance grants is inadequate to meet the department's needs; the department using state resources to solicit donations and process applications for a nongovernmental entity without legislative authorization; the department expended funds received from the Impact Foundation without legislative or Emergency Commission approval; and the department using federal funds awarded under the highly rural transportation grants program for administrative costs.

The performance audit included the following recommendations for the Department of Veterans' Affairs:

1. Establish underwriting guidelines for determining an applicant's financial ability to repay the aid loan.
2. Adhere to ACOVA loan collection policies and procedures for delinquent loans.
3. Comply with Information Technology Department requirements for outsourcing.
4. Review policies for clarity, continued relevance, effectiveness in achieving the objectives of the hardship assistance grants program, and propose policy refinements to ACOVA for approval.
5. Obtain an effective information system to meet the objectives of the hardship assistance grants program.
6. Use state resources and expend private funds pursuant to state laws.

University System Office Performance Audit Followup

The committee received and accepted the followup report to the University System office performance audit. The original performance audit was presented to the committee in March 2013. The audit was conducted to determine if the University System office is adequately staffed to perform its function. The followup report indicated five of the original recommendations have been fully implemented, three recommendations have been partially implemented, and three recommendations have not been implemented. Those not implemented relate to having internal audit functions within the University System report to the appropriate system office personnel instead of the institution president; reviewing the Indian Scholarship program to ensure compliance with administrative rules; and maintaining an appropriate records management program in compliance with Chapter 54-46. Four of the original recommendations were determined to be redundant, and therefore, excluded from the followup report.

Game and Fish Department Performance Audit Followup

The committee received and accepted the followup report to the Game and Fish Department performance audit. The original performance audit was presented to the committee in July 2014. The audit was conducted to determine if the private land open to sportsmen program is operating effectively, and if the Game and Fish Department is in compliance with laws, rules, and policies related to human resources and use of resources. The followup report indicated 36 of the original recommendations have been fully implemented and 8 recommendations have been partially implemented.

Fees Charges at North Dakota State University and University of North Dakota Performance Audit Followup

The committee received and accepted the followup report to the fees charged at NDSU and UND performance audit. The original performance audit was presented to the committee in July 2012. The audit was conducted to review fees at NDSU and UND to determine whether fees are appropriately established and used by the universities. Because SBHE approved modifications to its tuition model in October 2016, the State Auditor's office took a different approach to the followup report and focused on three of the recommendations made to the board relating to the fee process, program fee requirements, and course fee requirements. The board has taken action to address the recommendations as part of the new tuition model and each institution is working on implementation plans for the new tuition model. The new model is anticipated to be implemented at each institution by the fall of 2019.

Department of Trust Lands Performance Audit Followup

The committee received and accepted the followup report of the *Department of Trust Lands - Energy Infrastructure and Impact Office (November 6, 2015)*, *Department of Trust Lands - Trust Assets and Department Resources (March 18, 2016)*, and *Department of Trust Lands - Unclaimed Property (January 5, 2016)* performance audits. The original performance audits were presented to the committee in April 2016. The audit of the Energy Infrastructure and Impact Office was conducted to determine if the Energy Infrastructure and Impact Office effectively administers its grants, including distributions of funds and compliance with legislative intent. The audit of the trust assets and department resources was conducted to determine if the department is obtaining, accounting for, and using resources efficiently and effectively, including the administration of the state's mineral interests and leasing auctions; grazing and agriculture leases, rights-of-way, and site reclamation; management of assets in trust funds and distributions from trust funds; and mineral royalty collections, mineral-related payments, surface rents, and nonproducing leases. The audit of unclaimed property was conducted to determine if the department is effectively administering unclaimed property, including claims payments. The three performance audits were consolidated into one followup report and the recommendations from the three reports were consolidated into categories. The report stated the department has made a number of improvements. The three remaining barriers include changing administrative rules, implementing new information technology systems, and updating department policies and procedures.

University System Institutions Tuition Waivers and Student Stipends Performance Audit Followup

The committee received and accepted the followup report of the University System institutions tuition waivers and student stipends performance audit. The original performance audit was presented to the committee in April 2015. The audit was conducted to review tuition discounts, waivers, and student stipends at University System institutions. The followup report indicated four of the original recommendations have been fully implemented, four recommendations have been partially implemented, and two recommendations have not been implemented. Those not implemented relate to establishing policies for cultural diversity, international, graduate, and other common institutional tuition waiver types; and establishing limits on the tuition waivers institutions can award. According to the report, the new tuition model being adopted by SBHE will reduce the number of student fees. In addition, the board adopted policies to require all institutions to establish procedures for all waivers.

INFORMATION TECHNOLOGY AUDITS

University System's Technology Security Audit and Vulnerability Assessment

The committee received and accepted the University System's technology security audit and vulnerability assessment report. The objective of the audit was to evaluate external and internal vulnerability assessments on the networks of the University System, including BSC, Dakota College at Bottineau, DSU, Lake Region State College, MaSU, MiSU, NDSCS, NDSU, UND, VCSU, WSC, and University System offices in Fargo, Bismarck, and Grand Forks. The time period included in the audit was September 12 through October 20, 2016. The major findings of the audit and related recommendations related to missing software patch or required upgrades, unsupported operating systems, easily guessed or default credentials, systems with well-known vulnerabilities, clear text password, secure sockets layer certificate issues, unsupported web server, and cross-site scripting and structured query language injection. The consultants recommended the University System expand its role in reviewing vulnerability assessments, including dedicating more resources to reviewing policies and procedures to comply with the cybersecurity framework.

Information Technology Department Service Organization Audit

The committee received and accepted the Information Technology Department service organization audit report. The audit was conducted by the State Auditor's office pursuant to authority within Section 54-10-01. The objective of the audit was to evaluate the fairness of the presentation of department's description of controls. The time period

included in the audit was July 2015 through June 2016. The information systems audit identified seven significant audit findings relating to disaster recovery, destruction of expired tapes and hard drives, changing default passwords on privileged accounts, encryption of portable devices, use of privileged accounts for administrative activities, access to data centers, and monitoring job-related training.

OTHER REPORTS

Department of Human Services Accounts Receivable Writeoffs

Pursuant to Section 25-04-17 and 50-06.3-08, the Department of Human Services is required to report to the committee regarding accounts receivable writeoffs at the State Hospital, Life Skills and Transition Center, and human service centers as of June 30 of each fiscal year. Accounts receivable writeoffs as of June 30, 2017, were \$6,436,796 at the State Hospital, \$330,872 at the Life Skills and Transition Center, and \$762,567 at the human service centers.

Accounts receivable writeoffs as of June 30, 2018, were \$10,879,095 at the State Hospital, \$56,373 at the Life Skills and Transition Center, and \$1,118,273 at the human service centers.

OTHER INFORMATION

The committee received other information and reports relating to an examination of the Bank of North Dakota from the Department of Financial Institutions.

AUDIT REPORTS ACCEPTED BY THE LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE DURING THE 2017-18 INTERIM

Agency	Audit Report Date	Meeting Date Accepted
Accountancy, State Board of	June 30, 2016 and 2015	July 25, 2017
Addiction counselor internship loan program	June 30, 2016	July 25, 2017
Addiction counselor internship loan program	June 30, 2017 and 2016	January 10, 2018
Adjutant General	June 30, 2016 and 2015	July 25, 2017
Administrative Committee on Veterans' Affairs oversight structure performance audit	March 28, 2018	June 27, 2018
Administrative Hearings, Office of	June 30, 2017 and 2016	June 27, 2018
Aeronautics Commission, North Dakota	June 30, 2017 and 2016	June 27, 2018
Ag PACE fund	June 30, 2016 and 2015	July 25, 2017
Ag PACE fund	June 30, 2017 and 2016	January 10, 2018
Agriculture, Department of	June 30, 2017 and 2016	June 27, 2018
Architecture and Landscape Architecture, State Board of	June 30, 2017 and 2016	June 27, 2018
Attorney General	June 30, 2016 and 2015	July 25, 2017
Bank of North Dakota	June 30, 2016	July 25, 2017
Bank of North Dakota	June 30, 2017	June 27, 2018
Barley Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
Beef Commission, North Dakota	June 30, 2016 and 2015	July 25, 2017
Beef Commission, North Dakota	June 30, 2017 and 2016	January 10, 2018
Beginning farmer revolving loan fund	December 31, 2016 and 2015	July 25, 2017
Beginning farmer revolving loan fund	December 31, 2017 and 2016	June 27, 2018
Bismarck State College	June 30, 2017 and 2016	June 27, 2018
Bismarck State College emergency preparedness performance audit	March 23, 2018	June 27, 2018
Building Authority, State	June 30, 2017 and 2016	January 10, 2018
Career and Technical Education, Department of	June 30, 2017 and 2016	October 3, 2018
Chiropractic Examiners, State Board of	December 31, 2016	January 10, 2018
Clinical Laboratory Practice, State Board of	June 30, 2015 and 2014	July 25, 2017
Clinical Laboratory Practice, State Board of	June 30, 2017 and 2016	October 3, 2018
College SAVE (Bank of North Dakota)	December 31, 2016 and 2015	July 25, 2017
College SAVE (Bank of North Dakota)	December 31, 2017 and 2016	June 27, 2018
Commerce, Department of	June 30, 2017 and 2016	June 27, 2018
Commission on Legal Counsel for Indigents	June 30, 2017 and 2016	January 10, 2018
Community water facility loan fund	December 31, 2016 and 2015	July 25, 2017
Community water facility loan fund	December 31, 2017 and 2016	June 27, 2018
Corn Utilization Council, North Dakota	June 30, 2016 and 2015	January 10, 2018
Corrections and Rehabilitation, Department of	June 30, 2017 and 2016	October 3, 2018
Council on the Arts, North Dakota	June 30, 2017 and 2016	June 27, 2018
Dairy Promotion Commission, North Dakota	June 30, 2016 and 2015	July 25, 2017
Dakota College at Bottineau	June 30, 2017 and 2016	October 3, 2018
Dental Examiners, State Board of	June 30, 2015 and 2014	July 25, 2017
Development Fund, Inc.	June 30, 2016 and 2015	July 25, 2017

Agency	Audit Report Date	Meeting Date Accepted
Development Fund, Inc.	June 30, 2017 and 2016	January 10, 2018
Dickinson State University	June 30, 2017 and 2016	June 27, 2018
Dickinson State University emergency preparedness performance audit	October 19, 2017	January 10, 2018
Dietetic Practice, Board of	September 30, 2017 and 2016	June 27, 2018
Dry Bean Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
Dry Pea and Lentil Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
Electrical Board, State	June 30, 2017 and 2016	October 3, 2018
Ethanol Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
Examiners on Audiology and Speech-Language Pathology, Board of	June 30, 2016 and 2015	July 25, 2017
Financial Institutions, Department of	June 30, 2016 and 2015	July 25, 2017
Funeral Service, State Board of	June 30, 2016 and 2015	June 27, 2018
Game and Fish Department	June 30, 2016 and 2015	July 25, 2017
Game and Fish Department performance audit followup	May 19, 2017	July 25, 2017
Governor's office	June 30, 2017 and 2016	June 27, 2018
Governor's office travel and use of state resources performance audit	May 18, 2018	June 27, 2018
Guaranteed Student Loan Program, North Dakota	September 30, 2016 and 2015	July 25, 2017
Guaranteed Student Loan Program, North Dakota	September 30, 2017 and 2016	June 27, 2018
Health, State Department of	June 30, 2017 and 2016	June 27, 2018
Highway Patrol	June 30, 2016 and 2015	July 25, 2017
Historical Society, State	June 30, 2016 and 2015	July 25, 2017
Housing Finance Agency	June 30, 2016 and 2015	July 25, 2017
Housing Finance Agency	June 30, 2017 and 2016	January 10, 2018
Housing incentive fund	June 30, 2016 and 2015	July 25, 2017
Housing incentive fund	June 30, 2017 and 2016	January 10, 2018
Human Services, Department of	June 30, 2017 and 2016	June 27, 2018
Indian Affairs Commission	June 30, 2016 and 2015	July 25, 2017
Industrial Commission	June 30, 2017 and 2016	June 27, 2018
Information Technology Department	June 30, 2016 and 2015	July 25, 2017
Information Technology Department service organization audit	July 1, 2015 to June 30, 2016	July 25, 2017
Infrastructure revolving loan fund	June 30, 2016	July 25, 2017
Infrastructure revolving loan fund	June 30, 2017 and 2016	January 10, 2018
Insurance Commission	June 30, 2017 and 2016	October 3, 2018
Job Service North Dakota	June 30, 2016 and 2015	July 25, 2017
Job Service North Dakota	June 30, 2017 and 2016	January 10, 2018
Judicial branch	June 30, 2017 and 2016	June 27, 2018
Labor and Human Rights, Department of	June 30, 2017 and 2016	June 27, 2018
Lake Region State College	June 30, 2017 and 2016	October 3, 2018
Law Examiners, State Board of	June 30, 2017 and 2016	June 27, 2018
Legislative Assembly	June 30, 2017 and 2016	January 10, 2018
Legislative Council	June 30, 2017 and 2016	January 10, 2018
Lottery, North Dakota	June 30, 2016 and 2015	July 25, 2017
Lottery, North Dakota	June 30, 2017 and 2016	June 27, 2018
Management and Budget, Office of	June 30, 2017 and 2016	January 10, 2018
Massage, Board of	June 30, 2017 and 2016	June 27, 2018
Mayville State University	June 30, 2017 and 2016	October 3, 2018
Mayville State University emergency preparedness performance audit	October 18, 2017	January 10, 2018
Medical facility infrastructure loan program	June 30, 2016 and 2015	July 25, 2017
Medical facility infrastructure loan program	June 30, 2017 and 2016	January 10, 2018
Milk Marketing Board	June 30, 2016 and 2015	January 10, 2018
Mill and Elevator Association	June 30, 2016 and 2015	July 25, 2017
Mill and Elevator Association	June 30, 2017 and 2016	January 10, 2018
Minot State University	June 30, 2017 and 2016	June 27, 2018
Minot State University emergency preparedness performance audit	August 22, 2017	January 10, 2018
North Dakota State College of Science emergency preparedness performance audit	March 19, 2018	June 27, 2018
North Dakota State University	June 30, 2017 and 2016	October 3, 2018
North Dakota State University - Parking and Transportation Services Department performance audit	February 23, 2017	July 25, 2017
North Dakota State University emergency preparedness performance audit	January 11, 2018	June 27, 2018
North Dakota University System Annual Financial Report	June 30, 2016	July 25, 2017
North Dakota University System Annual Financial Report	June 30, 2017	June 27, 2018
North Dakota University System institutions - Fees charged at North Dakota State University and University of North Dakota performance audit followup	May 1, 2017	July 25, 2017

Agency	Audit Report Date	Meeting Date Accepted
North Dakota University System institutions - Use of tuition waivers and student stipends performance audit followup	March 23, 2018	June 27, 2018
North Dakota University System office	June 30, 2016 and 2015	July 25, 2017
North Dakota University System office performance audit followup	June 15, 2017	July 25, 2017
North Dakota University System purchasing card program performance audit	August 30, 2016	July 25, 2017
North Dakota University System space utilization study performance audit	January 3, 2019	March 6, 2017
North Dakota University System technology security audit and vulnerability assessment	December 21, 2016	March 6, 2017
Nursing, State Board of	June 30, 2016	January 10, 2018
Occupational Therapy Practice, State Board of	June 30, 2015 and 2014	July 25, 2017
Oilseed Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
PACE fund	June 30, 2016 and 2015	July 25, 2017
PACE fund	June 30, 2017 and 2016	January 10, 2018
Parks and Recreation Department	June 30, 2017 and 2016	June 27, 2018
Peace Officer Standards and Training Board	December 31, 2016 and 2015	June 27, 2018
Plumbing, State Board of	June 30, 2017 and 2016	June 27, 2018
Potato Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
Private Investigation and Security Board	December 31, 2016 and 2015	June 27, 2018
Protection and Advocacy Project	June 30, 2016 and 2015	July 25, 2017
Public Employees Retirement System	June 30, 2016 and 2015	July 25, 2017
Public Employees Retirement System	June 30, 2017 and 2016	June 27, 2018
Public Employees Retirement System - Schedule of employer allocations and other post-employment benefits amounts by employer	June 30, 2017	June 27, 2018
Public Employees Retirement System - Schedule of employer allocations and pension amounts by employer	June 30, 2016	July 25, 2017
Public Employees Retirement System - Schedule of employer allocations and pension amounts by employer	June 30, 2017	June 27, 2018
Public Finance Authority	December 31, 2016 and 2015	July 25, 2017
Public Finance Authority	December 31, 2017 and 2016	June 27, 2018
Public Instruction, Department of	June 30, 2017 and 2016	June 27, 2018
Public Service Commission	June 30, 2017 and 2016	October 3, 2018
Racing Commission, North Dakota	June 30, 2017 and 2016	June 27, 2018
Real Estate Commission, State	June 30, 2016 and 2015	July 25, 2017
Rebuilders loan program	June 30, 2016 and 2015	July 25, 2017
Rebuilders loan program	June 30, 2017 and 2016	January 10, 2018
Respiratory Care, State Board of	June 30, 2017 and 2016	October 3, 2018
Retirement and Investment Office, State	June 30, 2016 and 2015	July 25, 2017
Retirement and Investment Office, State	June 30, 2017 and 2016	June 27, 2018
Retirement and Investment Office, State - Schedule of employer allocations and pension amounts by employer	June 30, 2016	July 25, 2017
Retirement and Investment Office, State - Schedule of employer allocations and pension amounts by employer	June 30, 2017	June 27, 2018
School construction assistance revolving loan fund	June 30, 2017	January 10, 2018
Secretary of State	June 30, 2016 and 2015	July 25, 2017
Securities Commissioner	June 30, 2016 and 2015	July 25, 2017
Seed Department, State	June 30, 2016 and 2015	July 25, 2017
Soybean Council, North Dakota	June 30, 2016 and 2015	July 25, 2017
Soybean Council, North Dakota	June 30, 2017 and 2016	January 10, 2018
State Auditor	June 30, 2017 and 2016	January 10, 2018
State College of Science, North Dakota	June 30, 2017 and 2016	June 27, 2018
State Fair Association, North Dakota	September 30, 2016 and 2015	July 25, 2017
State Fair Association, North Dakota	September 30, 2017 and 2016	January 10, 2018
State Treasurer	June 30, 2017 and 2016	June 27, 2018
Statewide Comprehensive Annual Financial Report	June 30, 2016	July 25, 2017
Statewide Comprehensive Annual Financial Report	June 30, 2017	June 27, 2018
Statewide single audit	June 30, 2016 and 2015	July 25, 2017
Student loan trust	June 30, 2016 and 2015	July 25, 2017
Student loan trust	June 30, 2017 and 2016	January 10, 2018
Tax Commissioner	June 30, 2017 and 2016	October 3, 2018
Tobacco Prevention and Control Policy, Center for	June 30, 2017 and 2016	January 10, 2018
Transportation, Department of	June 30, 2017 and 2016	October 3, 2018
University and School Lands, Board of	June 30, 2016 and 2015	July 25, 2017
University and School Lands, Board of	June 30, 2017 and 2016	January 10, 2018

Agency	Audit Report Date	Meeting Date Accepted
University and School Lands, Board of - Department of Trust Lands trust assets and department resources, and unclaimed property; and Energy Infrastructure and Impact Office of the Department of Trust Lands performance audit followup	May 25, 2018	June 27, 2018
University of North Dakota	June 30, 2017 and 2016	October 3, 2018
University of North Dakota continuity of operations planning performance audit	September 11, 2017	January 10, 2018
Valley City State University	June 30, 2017 and 2016	June 27, 2018
Valley City State University emergency preparedness performance audit	October 10, 2017	January 10, 2018
Veterans' Affairs, Department of	June 30, 2016 and 2015	July 25, 2017
Veterans' Affairs, Department of performance audit	March 28, 2018	June 27, 2018
Veterans' Home	June 30, 2017 and 2016	October 3, 2018
Veterans' Home performance audit	February 10, 2018	June 27, 2018
Water Commission, State	June 30, 2017 and 2016	June 27, 2018
Wheat Commission, State	June 30, 2016 and 2015	July 25, 2017
Williston State College	June 30, 2017 and 2016	October 3, 2018
Williston State College emergency preparedness performance audit	February 5, 2018	June 27, 2018
Workforce Safety and Insurance	June 30, 2016 and 2015	July 25, 2017
Workforce Safety and Insurance	June 30, 2017 and 2016	January 10, 2018