

LEGISLATIVE AUDIT COMMITTEE
Montana State Legislature

SENATE MEMBERS
Senator Dee Brown, Chair
Senator Jason Ellsworth
Senator John Esp
Senator Pat Flowers
Senator Mary McNally
Senator Tom Jacobson



HOUSE MEMBERS
Representative Kim Abbott
Representative Dan Bartel
Representative Tom Burnett
Representative Denise Hayman, Vice Chair
Representative Emma Kerr-Carpenter
Representative Matt Regier

Agenda

December 9, 2020

Room 172 State Capitol Building & Online Remote Meeting

This meeting is open to the public. The meeting will be streamed live on www.leg.mt.gov and broadcast on the Montana Public Affairs Network (MPAN) if you wish to view only. An archived recording of the meeting will also be made immediately available on leg.mt.gov.

Members of the public who wish to participate may join the meeting. If you want to participate, please email candaceradovich@mt.gov/amaciver@mt.gov with your name and a request and you will be sent a calendar invite with instructions for joining and participating in the call by 5 p.m. the day before the call.

A time will be provided for oral public comment on the agenda, at that time, members of the public who have joined may "raise their hand" and participate after being recognized by the presiding officer or Zoom manager. Comments will be taken in order. Written public comment may be sent via email in advance of the meeting to candaceradovich@mt.gov/amaciver@mt.gov and will be provided to committee members. Any oral or written public comment provided to the committee is a public record that is recorded, archived, and available on the web.

The Montana Legislative Audit Division will make reasonable accommodations for persons with disabilities who wish to participate in this public meeting. For questions about accessibility or to request accommodations, please contact Angus Maciver (amaciver@mt.gov or 406-444-3122) as soon as possible before the meeting date.

Wednesday, December 9, 2020

- 9:00 a.m. Roll Call
Approve Minutes
- 9:15 Financial-Compliance CARES Act Approach
GASB84 - Fiduciary Activities
- 9:30 Financial-Compliance Audit
Department of Corrections (20-15)
- 9:45 Financial-Compliance Audit
Office of State Public Defender (20-28)
- 10:05 Financial-Compliance Audit
Department of Revenue (20-14)
- 10:20 Prioritization of Information Systems Audits for Calendar Year 2021
- 10:35 Financial-Compliance Audit
Department of Natural Resources and Conservation (20-17)

Break

- 10:55 Financial-Compliance Audit
Department of Administration (20-13)
- 11:10 Performance and Information Systems Audit Follow-up
- **Governance Practices for Information Technology Investments (19SP-13)**
Department of Administration
 - **Oversight of State Agency Procurement Card Use (21SP-02)**
Department of Administration
- 11:25 Performance Scopes & Objectives
- Board of Milk Control's Regulatory Structure
- 11:40 Potential Legislation
- Community College Audit Requirements
- Lunch
- 12:40 Committee Education Schedule
- 12:55 LAD Personal Services Budget
- 1:10 LAD 2022/2023 Biennium Strategic Planning
- 1:30 Other Business
Prior Meeting Follow-up
Financial Audit Status Update
Performance and Information Systems Audit Status Update
Election of Officers
- Public Comment