

LEGISLATIVE AUDIT COMMITTEE  
Montana State Legislature

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## Agenda

June 15-16, 2020

Room 317 State Capitol Building & Online Remote Meeting

This meeting is open to the public. The meeting will be streamed live on [www.leg.mt.gov](http://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](http://leg.mt.gov).

Members of the public who wish to participate may join the meeting. If you want to participate, please email [Hunter.McClure@mt.gov](mailto:Hunter.McClure@mt.gov)/[amaciver@mt.gov](mailto: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 [Hunter.McClure@mt.gov](mailto:Hunter.McClure@mt.gov)/[amaciver@mt.gov](mailto: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](mailto:amaciver@mt.gov) or 406-444-3122) as soon as possible before the meeting date.

### **Monday, June 15, 2020**

- |           |   |
|-----------|---|
| 1:00 p.m. | Roll Call<br>Approve Minutes  |
| 1:05      | Performance Audit<br><b>Short-Term Lodging and Rental Vehicle Taxes: Keeping Pace With an Evolving Marketplace (18P-06)</b><br>Department of Revenue                                  |
| 1:45      | Information Systems Audit<br><b>Data Security and Operational Performance of Montana's Computer-Assisted Mass Appraisal and Tax System (Orion) (19DP-03)</b><br>Department of Revenue |
|           | Break   |
| 2:45      | <u>Community College Contract Audit</u><br><b>Dawson Community College (19C-06)</b>   |
| 3:00      | Financial Audit<br><b>Montana Board of Investments (18-04B)</b>   |
| 3:30      | Financial-Compliance Audit<br><b>Office of Public Instruction (19-19)</b>   |

- 4:00 Financial Audit  
**State of Montana (19-01)**  
Comprehensive Annual Financial Report (CAFR)
- 4:30 Federal Single Audit – Introduction and Overview
- 5:00 Legislative Auditor Reappointment – Personnel Business – Closed Meeting

**Tuesday, June 16, 2020**

- 8:30 a.m. Financial-Compliance Audit  
**Department of Public Health and Human Services (19-14)**  
Report Recommendations #1-6 Relating to Medicaid
- Break
- Remaining DPHHS Report Recommendations
- 11:30 Federal Single Audit  
**Montana Single Audit Report (18-02)**
- Lunch
- 1:00 Prioritization of Performance Audits for Fiscal Year 2021
- 1:30 Performance Audit  
**Effectiveness of Contracted Community Corrections Programs in Reducing Recidivism (18P-05)**  
Department of Corrections
- 2:15 Performance Audit  
**A Comparative Evaluation of State-Operated and Contracted Men’s Prisons (18P- 08)**  
Department of Corrections
- Break
- 3:15 Performance Audit  
**State Employee Settlements: Trends, Transparency, and Administration (18P-04)**  
The Office of the Governor
- 4:00 Financial-Compliance Audit  
**Department of Agriculture (19-21)**
- 4:10 Financial-Compliance Audit  
**Montana State Library Commission (19-23)**
- 4:25 Other Business  
Prior Meeting Follow-up  
Performance and Information Systems Audit Status Update  
GASB 84 – Fiduciary Activities and Financial Schedule Format  
Community College Audit Requirement and Cost  
Financial Status Update  
Public Comment