

Financial Compliance Audit
2019 Audit Cycle

October 30, 2019

Job #	Title	Audit Contact	Phase of Audit			Anticipated Report Availability
			Design	Fieldwork	Reporting	
19-15	Department of Labor	Jenny Erdahl	Complete	Complete	In process	November
19-12	University of Montana Compliance	Katie Majerus	Complete	In process	In process	December
19-13	Montana State University Compliance	Shandell VanDonsel	Complete	Complete	In process	December
19-17	Department of Transportation	Karen Simpson	Complete	In process	In process	December
19-07	Board of Housing	Nolan Preeshl	Complete	In process	In process	December/January
19-14	Public Health and Human Services	Alexa O'Dell	Complete	In process	In process	January
19-19	Office of Public Instruction	Kelly Zwang	Complete	In process	In process	January
18-4	Board of Investments	Katie Majerus	Complete	In process	In process	January/February
19-01	Statewide Audit	Jeane Carstensen-Garrett	In process	In process	In process	February
19-10	University of Montana Financial	Jill Morasko	In process	In process	In process	February
19-11	Montana State University Financial	Karen Simpson	In process	In process	In process	February
18-8	Public Employees' Retirement Administration	Shandell VanDonsel	Complete	In process	In process	February
18-9	Teachers' Retirement Board	Kelly Zwang	Complete	In process	In process	February
19-18	Department of Fish, Wildlife and Parks	Delsi Osmanson	In process	In process	In process	March
19-30	State Lottery	Jessie Curtis	In process	In process	In process	March
19-16	Department of Commerce	Chris Darragh	In process	In process	In process	March
19-25	State Revolving Fund	Mary Currin	In process	In process	In process	March
18-2	Single Audit	Alexa O'Dell	In process	In process	In process	March
19-21	Department of Agriculture					June
19-22	Department of Livestock	Nolan Preeshl				June
19-23	State Library					June
19-24	Arts Council	Shenae Stensaas				June

 In process
 Complete

2019 Permission for Early Release
Financial-Compliance Audit

Audit	Information to be Released	Reason
Board of Housing	Opinion	December 23, 2019, Municipal Securities Rulemaking Board reporting deadline for bond-related continuing disclosure requirements. December 24, 2019, Wilmington Trust (bond trustee) reporting deadline.
Statewide Audit	Opinion	Printing and distribution of the state's Comprehensive Annual Financial Report.
Public Employees' Retirement Administration	Opinion	Printing and distribution of the agency's Comprehensive Annual Financial Report.
Teachers' Retirement System	Opinion	Printing and distribution of the agency's Comprehensive Annual Financial Report.
State Revolving Fund	Entire Report	March 31, 2020, U.S. Environmental Protection Agency reporting deadline.
Montana State University	Entire Report	December 31, 2019, reporting requirements imposed by the third party to the derivative instrument and bond rating agencies. Some extensions are available to the university.
	Opinion	Posting of the university's Annual Report.
University of Montana	Entire Report	December 31, 2019, reporting requirements imposed by bond rating agencies and external funding entities. Some extensions are available to the university.
Montana Lottery	Opinion	Printing and distribution of the Lottery's Annual Report.
Miles Community College – contract audit	Entire Report	March 31, 2020, U.S. Department of Education financial reporting requirement.
Dawson Community College – contract audit	Entire Report	March 31, 2020, U.S. Department of Education financial reporting requirement.
Flathead Valley Community College – contract audit	Entire Report	March 31, 2020, U.S. Department of Education financial reporting requirement.
Board of Investments	Entire Report	January 26, 2020, INTERCAP Program bond underwriter reporting requirement.
Department of Transportation	Entire Report	February 1, 2020, continuing disclosure requirement related to the department's Grant Anticipation Revenue Vehicle (GARVEE) bonds.
Single Audit	Entire Report	The federal Single Audit Act requires a copy of the biennial audit report be submitted to the Federal Audit Clearinghouse by March 31, 2020. The U.S. Department of Housing and Urban Development requires the report be submitted to its Real Estate Assessment Center. The Department of Commerce is responsible for this submission. The U.S. Department of Education requires the report be submitted to its Federal Student Aid eZ-Audit website. The Office of Budget and Program Planning, in conjunction with the University of Montana, completes this submission.