

Financial Compliance Audit
2020 Audit Cycle

October 6, 2020

Job #	Title	Audit Contact	Phase of Audit			Anticipated Report Availability
			Design	Fieldwork	Reporting	
20-13	Department of Administration	Katie Majerus	Complete	In process		December
20-15	Department of Corrections	Nolan Preeshl	Complete	In process		December
20-14	Department of Revenue	Chris Darragh	Complete	In process	In process	December
20-28	Office of the State Public Defender	Chris Darragh	Complete	In process		December
20-06	Commissioner of Higher Education	Jessie Curtis	Complete	In process		February
19-07	Board of Housing	Nolan Preeshl	In process			February
19-10	University of Montana (Financial)	Jeane Carstensen-Garrett	In process			February
19-11	Montana State University (Financial)	Alexa O'Dell	In process			February
20-01	Statewide Audit	Karen Simpson	In process			February
20-04	Board of Investments	Jessie Curtis	Complete	In process		February
20-08	Public Employees' Retirement Board	Kelly Zwang	In process	In process		February
20-09	Teachers' Retirement Board	Kelly Zwang	In process	In process		February
20-17	Department of Natural Resources & Conservation	Shandell VanDonsel	Complete	In process	In process	February
20-23	Governor's Office	Mary Currin	Complete	In process		February
20-18	Department of Justice	John Fine	Complete	In process		February
20-12	Facility Finance Authority	Courtney Johnson				April
19-25	State Revolving Fund	Mary Currin				April
19-30	Montana State Lottery	Jessie Curtis	Complete	In process		April
20-16	Department of Environmental Quality	Delsi Osmanson	In process			April
20-19	Secretary of State	Shenae Stensaas	In process			April
20-21	Commissioner of Political Practices					June
20-22	Board of Public Education					June
20-24	Historical Society					June
20-26	Public Service Regulation					June
20-29	Montana School for the Deaf & Blind					June
20-27	Judicial Branch	Courtney Johnson				June
20-20	State Auditor	Delsi Osmanson	In process			June
20-25	Department of Military Affairs	Jenny Erdahl	Complete			June

 In process
 Complete

2020 Permission for Early Release
Financial-Compliance Audit

Audit	Information to be Released	Reason
Board of Housing	Opinion	December 23, 2020, Municipal Securities Rulemaking Board deadline for bond-related continuing disclosure requirements. December 24, 2020, Wilmington Trust (bond trustee) reporting deadline.
Statewide Audit	Opinion	Printing and distribution of the state's Comprehensive Annual Financial Report. General Obligation bond related continuing disclosure requirement to submit the audited financial statement within 10 days of issuance.
Public Employee's 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, 2021, U.S. Environmental Protection Agency reporting deadline.
Montana State University	Entire Report	December 31, 2020, reporting requirements imposed by the third party to the derivative instrument and bond rating agencies. Some extensions are available to the university.
University of Montana	Opinion	Posting of the university's Annual Report.
	Entire Report	December 31, 2020, 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, 2021, Single Audit and U.S. Department of Education reporting deadline.
Dawson Community College – contract audit	Entire Report	March 31, 2021, Single Audit and U.S. Department of Education reporting deadline.
Flathead Valley Community College – contract audit	Entire Report	March 31, 2021, Single Audit and U.S. Department of Education reporting deadline.
Board of Investments	Entire Report	January 26, 2021, INTERCAP Program bond underwriter reporting requirement.
Facility Finance Authority	Entire Report	September 1, 2020, Municipal Securities Rulemaking Board reporting deadline (bond related continuing disclosure requirements). The Authority satisfies this requirement by submitting unaudited financial information and is required to submit the audit report as soon as it is available.