



MINUTES

GOVERNMENT OPERATIONS AND AUDIT COMMITTEE

**Eighth Meeting
2004 Interim**

**Room 423
December 7, 2004**

The eighth meeting of the Government Operations and Audit Committee was called to order by Chair Kleven at 3:00 p.m., December 7, 2004, in the Room 423, State Capitol Building, Pierre, South Dakota.

A quorum was determined with the following members answering the roll call: Senators John Koskan, Marguerite Kleven and Garry Moore; and, Representatives Ted Klaudt, Rebekah Cradduck and Margaret Gillespie, excused were Senators Arnold Brown and J.P. Duniphan and Representatives Claire Konold and Gerald Lange.

Staff Members present were Marty Guindon, Auditor General, Rich Hornak and Gary Hoscheid, State Government Audit Managers and Robert Christianson, Auditor IV for the Department of Legislative Audit (DLA). Annie Mehlhaff, Principal Fiscal Analyst represented the Legislative Research Council.

Approval of Minutes

Representative Cradduck moved, seconded by Representative Klaudt that the minutes of the October 25, 2004 meeting be approved. Motion prevailed unanimously on a voice vote.

GOAC 2004 Report

GOAC Committee members have received the report of the Governor's Operations and Audit Committee for 2004 and it has been submitted to the Executive Committee and there were no changes by any committee member.

Encumbrances

Rich Hornak provided an update of 2004 encumbrances.

Mr. Hornak also added that a list was given to the committee members of audit reports that have been issued for FY 2004 and copies can be obtained by contacting Legislative Audit.

Fund information

Bob Christianson gave an overview on the definition and identification of statutorily created funds and funds being accounted for as other funds and federal funds on the state accounting system. Information relating to the fiscal year 2004 revenues, expenditures, transfers, year-end cash and investments balances for these funds were provided to the committee members and committee questions were addressed.

The committee adjourned the meeting at 4:06 p.m.



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