

DICKINSON STATE
UNIVERSITY
DICKINSON, NORTH DAKOTA

Audit Report

For the Biennium Ended
June 30, 2009

ROBERT R. PETERSON
STATE AUDITOR

Office of the State Auditor
Division of State Audit

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Transmittal Letter

March 30, 2010

The Honorable John Hoeven, Governor
Members of the North Dakota Legislative Assembly
Members of the North Dakota State Board of Higher Education
Dr. Richard McCallum, President, Dickinson State University

We are pleased to submit this audit of Dickinson State University for the biennium ended June 30, 2009. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

In determining the contents of the audits of state agencies, the primary consideration was to determine how we could best serve the citizens of the state of North Dakota. Naturally we determined financial accountability should play an important part of these audits. Additionally, operational accountability is addressed whenever possible to increase efficiency and effectiveness of state government.

The in-charge auditor for this audit was Chris Brucks, CPA. John Grettum, CPA was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 239-7289. We wish to express our appreciation to President McCallum and his staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Bob Peterson".

Robert R. Peterson
State Auditor

Executive Summary

Introduction

Dickinson Normal School was created in 1916 by a constitution amendment approved by North Dakota voters. Classes began in 1918 with a two-year program designed to train elementary and secondary teachers. In 1931, four-year degrees were offered for the first time under the school's new name, Dickinson State Teachers College. In recognition of the institution's broadened curriculum, Dickinson State Teachers College became Dickinson State College in 1963. University status was granted in 1987 as the progression of education in the West River region was recognized by the State Board of Higher Education.

Dickinson State University is a comprehensive state institution, one of the eleven colleges and universities that make up the North Dakota University System. The University employs approximately 200 faculty and staff with an enrollment of approximately 2,500 students. Dickinson State University has shown a strong growth pattern in enrollment over the course of the last decade. Present programs include the basic arts and sciences as well as specialized programs in agriculture, business, computer science, and nursing. The University also offers pre-professional programs in medicine, law, engineering, social work, optometry, veterinary medicine, and chiropractic.

Responses to LAFRC Audit Questions

1. What type of opinion was issued on the financial statements?

An unqualified opinion was issued in the fiscal years 2008 and 2009 annual financial reports of the North Dakota University System. The financial statements for Dickinson State University were obtained from the annual financial reports of the North Dakota University System.

2. Was there compliance with statutes, laws, rules, and regulations under which the agency was created and is functioning?

Yes.

3. Was internal control adequate and functioning effectively?

Yes.

4. Were there any indications of lack of efficiency in financial operations and management of the agency?

No.

5. Has action been taken on findings and recommendations included in prior audit reports?

Dickinson State University has implemented all recommendations included in the prior audit report.

6. *Was a management letter issued? If so, provide a summary below, including any recommendations and the management responses.*

Yes, a management letter was issued and is included on page 14 of this report, along with management's response.

LAFRC Audit Communications

7. *Identify any significant changes in accounting policies, any management conflicts of interest, any contingent liabilities, or any significant unusual transactions.*

In fiscal year 2009, Dickinson State University began reporting Pell receipts as nonoperating rather than operating revenue in the financial statements. This was done to comply with GASB's Comprehensive Implementation Guide which states that Pell grant receipts should be reported as nonoperating revenues because they are nonexchange transactions. The total amount for fiscal year 2009 was \$1,839,510.

There were no management conflicts of interest noted, no contingent liabilities identified or significant unusual transactions.

8. *Identify any significant accounting estimates, the process used by management to formulate the accounting estimates, and the basis for the auditor's conclusions regarding the reasonableness of those estimates.*

The most significant accounting estimates used by Dickinson State University include: useful lives of capital assets, and allowance for uncollectible receivables. Estimated useful lives are used to compute depreciation on capital assets. Management's estimate of the allowance for uncollectible receivables is based on aging categories and past history. We evaluated the key factors and assumptions used to develop the allowances in determining that it is reasonable in relation to the financial statements taken as a whole.

9. *Identify any significant audit adjustments.*

All significant audit adjustments we proposed for Dickinson State University were recorded during the fiscal years 2009 and 2008 audits of the North Dakota University System. In fiscal year 2008, an entry was made to adjust notes receivable for the incorrect allowance percentage provided by the SLSC (\$56,121). In fiscal year 2009, an entry was made to record the scholarship allowance (\$1,719,520).

10. *Identify any disagreements with management, whether or not resolved to the auditor's satisfaction relating to a financial accounting, reporting, or auditing matter that could be significant to the financial statements.*

None.

11. *Identify any serious difficulties encountered in performing the audit.*

None.

12. *Identify any major issues discussed with management prior to retention.*

This is not applicable for audits conducted by the Office of the State Auditor.

13. Identify any management consultations with other accountants about auditing and accounting matters.

None.

14. Identify any high-risk information technology systems critical to operations based on the auditor's overall assessment of the importance of the system to the agency and its mission, or whether any exceptions identified in the six audit report questions to be addressed by the auditors are directly related to the operations of an information technology system.

ConnectND Finance, Human Resource Management System (HRMS) and Student Administration are high-risk information technology systems critical to Dickinson State University. No exceptions related to the operations of an information technology system were noted.

Audit Objectives, Scope, and Methodology

Audit Objectives

The objectives of this audit of Dickinson State University for the biennium ended June 30, 2009 were to provide reliable, audited financial statements and to answer the following questions:

1. What are the highest risk areas of Dickinson State University's operations and is internal control adequate in these areas?
2. What are the significant and high-risk areas of legislative intent applicable to Dickinson State University and are they in compliance with these laws?
3. Are there areas of Dickinson State University's operations where we can help to improve efficiency or effectiveness?

Audit Scope

This audit of Dickinson State University is for the biennium ended June 30, 2009. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Methodology

To meet the objectives outlined above, we:

- Prepared condensed financial statements from the fiscal years 2009 and 2008 annual financial reports of the North Dakota University System and developed a discussion and analysis of the financial statements.
- Performed detailed analytical procedures including computer assisted auditing techniques. These procedures were used to identify high risk transactions and potential problem areas for additional testing.
- Tested internal control and compliance with laws and regulations which included selecting representative samples to determine if controls were operating effectively and to determine if laws were being followed consistently. Non-statistical sampling was used and the results were projected to the population. Where applicable, populations were stratified to ensure that particular groups within a population were adequately represented in the sample, and to improve efficiency by gaining greater control on the composition of the sample.
- Interviewed appropriate agency personnel.
- Queried the ConnectND (PeopleSoft) system. Significant evidence was obtained from ConnectND.
- Observed Dickinson State University's processes and procedures.

In aggregate there were no significant limitations or uncertainties related to our overall assessment of the sufficiency and appropriateness of audit evidence.

Discussion and Analysis

The accompanying financial statements have been prepared to present Dickinson State University's revenues and expenditures on the legal (budget) basis. The accompanying financial statements are not intended to be presented in accordance with generally accepted accounting principles (GAAP).

For the biennium ended June 30, 2009, operations of Dickinson State University were primarily supported by student tuition and fees (31%) and appropriations from the state's general fund (30%). This is supplemented by federal grants and contracts, capital grants and gifts, sales and services, and auxiliary enterprises.

Financial Summary

Assets increased in fiscal year 2009 primarily due to construction of the Badlands Activity Center (BAC). Capital assets, net, increased \$3.6 million of which \$3.4 was from the BAC. Receivable from component unit increased \$1.5 million of which \$1.4 million was from the DSU foundation for the BAC. Total assets for fiscal year 2009 were \$40,239,344 compared to \$35,333,519 for fiscal year 2008.

Liabilities increase consisted of an increase in accounts payable of \$1.6 million, of which \$1.2 million was for construction costs of the BAC, and a decrease of \$1.4 due to others, which was the result of paying off a note payable for the energy improvement project. Liabilities for fiscal year 2009 were \$4,370,291 compared to \$3,979,283 from fiscal year 2008.

Operating revenues consists primarily of student tuition and fees, auxiliary enterprises, federal grants and contracts, and sales and services of education departments. Nonoperating revenues include state appropriations, federal grants and contracts, and capital grants and gifts. Revenues remained fairly constant between fiscal years 2009 and 2008 except tuition and fees, state appropriations, federal grants and contracts, and capital grants and gifts. Student tuition and fees increased \$935,000 or 10% in fiscal year 2009 primarily due to an increase in rates of 5% and an increase in enrollment. State appropriations increase was primarily due to DSU drawing down \$1 million from the 2009-11 biennium appropriation (SB 2003, section 12) for emergency measures. Federal grants and contracts were reclassified in fiscal year 2009 from operating to nonoperating revenues to comply with the Governmental Accounting Standards Board. The increase in capital grants and gifts of \$812,000 is from the Dickinson State University foundations for the BAC. Total revenues for fiscal year 2009 were \$33,523,054 compared to \$29,946,249 from fiscal year 2008.

Total expenditures for Dickinson State University were \$28,925,025 for fiscal year 2009 compared to \$27,208,602 for the prior year. The increase in the audit period is primarily due to the increase in salaries and wages of \$928,000 and operating expenses of \$546,000. These increases are normal fluctuations as salaries and wages account for 55% of all expenditures and operating expenses account for 31% of all expenditures.

Analysis of Significant Changes in Operations

Dickinson State University had no significant changes in operations.

Analysis of Significant Variances Between Final Budgeted and Actual Expenditures

The most significant variance was for the Badlands Activity Center project. In fiscal year 2009 the final appropriation resulted in \$15,957,620 of special fund authority. Expenses for the biennium ended June 30, 2009 were \$4,524,929.

Financial Statements

Statement of Net Assets

	June 30, 2009	June 30, 2008
ASSETS		
Cash & cash equivalents	\$ 1,883,941	\$ 3,180,287
Investments	9,655,000	8,655,000
Accounts receivable, net	404,093	331,355
Receivable from component units	1,511,847	16,002
Due from state general fund	29,535	10,886
Grants and contracts receivable, net	322,632	147,971
Inventories	449,524	507,244
Notes receivable, net	1,081,101	1,121,724
Other Assets	193,151	260,426
Unamortized bond discount & cost of issuance	19,519	21,471
Capital assets, net	24,689,001	21,081,153
Total assets	\$ 40,239,344	\$ 35,333,519
LIABILITIES		
Accounts payable	\$ 2,080,767	\$ 479,034
Payable to component units		3,209
Accrued payroll	790,832	595,663
Deposits	259,929	258,609
Due to Others	1,238,763	2,642,768
Total liabilities	\$ 4,370,291	\$ 3,979,283
NET ASSETS		
Invested in capital assets, net of related debt	\$ 24,052,029	\$ 18,923,889
Restricted for:		
Expendable:		
Scholarships and fellowships	14,621	11,975
Institutional	925,474	1,238,472
Loans	1,238,086	1,239,814
Debt service	89,538	90,990
Unrestricted	9,549,305	9,849,096
Total net assets	\$ 35,869,053	\$ 31,354,236

Statement of Revenues and Expenses

	June 30, 2009	June 30, 2008
OPERATING REVENUES:		
Student tuition and fees	\$ 10,423,856	\$ 9,489,314
Federal grants and contracts	957,965	2,696,951
State and local grants and contracts	70,874	46,197
Nongovernmental grants and contracts	255,188	235,101
Sales and services of educational departments	1,481,433	1,469,728
Auxiliary enterprises	3,810,525	3,488,549
Other	60,885	65,282
Total operating revenues	\$ 17,060,726	\$ 17,491,122
OPERATING EXPENSES:		
Salaries and wages	\$ 15,940,017	\$ 15,012,357
Operating expenses	8,947,474	8,401,799
Data processing	574,442	469,008
Depreciation	1,113,292	1,124,579
Scholarships and fellowships	1,504,951	1,365,612
Cost of sales and services	844,849	835,247
Total operating expenses	\$ 28,925,025	\$ 27,208,602
Operating loss	\$ (11,864,299)	\$ (9,717,480)
NONOPERATING REVENUES (EXPENSES):		
State appropriations	\$ 8,622,885	\$ 8,383,225
Federal grants and contracts	1,926,950	
Gifts	1,031,799	837,066
Investments income	238,834	371,973
Interest on capital asset-related debt	(80,957)	(99,489)
Loss on capital assets	(2,254)	(7,833)
Insurance proceeds	2,821	15,805
Other nonoperating revenues	73,207	87,308
Net nonoperating revenues	\$ 11,813,285	\$ 9,588,055
Loss before capital grants, gifts and transfers and transfers	\$ (51,014)	\$ (129,425)
State appropriations-capital assets	\$ 1,585,381	\$ 591,177
Capital grants and gifts	2,980,451	2,168,573
Total other revenues	\$ 4,565,832	\$ 2,759,750
Increase in net assets	\$ 4,514,818	\$ 2,630,325
NET ASSETS		
Net Assets-beginning of the year	\$ 31,354,236	\$ 28,723,911
Net Assets-end of the year	\$ 35,869,054	\$ 31,354,236

Statement of Cash Flows

	June 30, 2009	June 30, 2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Student tuition and fees	\$ 10,357,846	\$ 9,550,824
Grants and contracts	1,142,973	3,335,524
Payments to suppliers	(8,814,488)	(9,638,982)
Payments to employees	(15,629,972)	(15,096,993)
Payments for scholarships and fellowships	(1,504,951)	(1,365,612)
Loans issued to students	(152,281)	(160,167)
Collection of loans to students	155,825	156,570
Auxiliary enterprise charges	3,788,017	3,486,864
Sales and service of educational departments	1,365,415	1,642,147
Cash received (paid) on deposits	(25,992)	33,389
Other receipts	201,368	32,980
Net cash used by operating activities	\$ (9,116,240)	\$ (8,023,456)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State appropriations	\$ 8,622,885	\$ 8,383,225
Grants and gifts received for other than capital purposes	2,958,749	837,066
Agency fund cash increase	15,168	20,027
Other nonoperating revenues		87,311
Net cash flows provided by noncapital financing activities	\$ 11,596,802	\$ 9,327,629
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital appropriations	\$ 1,566,732	\$ 610,454
Capital grants and gifts received	1,554,719	2,103,973
Proceeds from sale of capital assets		4,508
Purchases of capital assets	(4,543,980)	(578,713)
Insurance proceeds	2,821	15,805
Principal paid on capital debt and lease	(1,520,292)	(291,986)
Interest paid on capital debt and lease	(81,457)	(99,977)
Net cash provided (used) by capital and related financing activities	\$ (3,021,457)	\$ 1,764,064
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on investments	\$ 244,549	\$ 379,044
Purchase of investments	(1,000,000)	(3,000,000)
Net cash used by investing activities	(755,451)	(2,620,956)
Net increase (decrease) in cash	\$ (1,296,346)	\$ 447,281
CASH - BEGINNING OF YEAR	3,180,287	2,733,006
CASH - END OF YEAR	\$ 1,883,941	\$ 3,180,287

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**RECONCILIATION OF NET OPERATING REVENUES
(EXPENSES) TO NET CASH PROVIDED (USED)
BY OPERATING ACTIVITIES**

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Operating loss	\$ (11,864,299)	\$ (9,717,480)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities		
Depreciation expense	1,113,292	1,124,579
Other nonoperating revenues	73,208	
Change in assets and liabilities		
Accounts receivable adjusted for interest receivable	(198,480)	216,944
Grant & contract receivables	(141,054)	357,275
Inventories	57,720	79,611
Notes receivable	40,623	22,976
Other assets	69,227	(30,350)
Accounts payable and accrued liabilities adjusted for interest payable	1,449,470	(25,764)
Accrued payroll	193,759	(37,788)
Compensated absences	116,286	(46,848)
Deposits	(25,992)	33,389
Net cash used by operating activities	<u>\$ (9,116,240)</u>	<u>\$ (8,023,456)</u>

SUPPLEMENTAL DISCLOSURE ON NONCASH TRANSACTIONS

Gifts of capital assets	<u>\$ 3,517</u>	<u>\$ 64,600</u>
Total non-cash transactions	<u>\$ 3,517</u>	<u>\$ 64,600</u>

Statement of Appropriations

For The Biennium Ended June 30, 2009

Expenses by line item	Original		Final		Unexpended Appropriation
	Appropriation	Adjustments	Appropriation	Expenses	
Operating expenses	\$ 17,006,110		\$ 17,006,110	\$ 17,006,110	
Capital assets	9,018,763	\$ (6,000,000)	3,018,763	2,021,548	\$ 997,215
Capital assets - carryover		155,010	155,010	155,010	
Capital improvements - Off system					
Murphy Hall phase II		457,089	457,089	276,472	180,617
Whitney Stadium / Badlands Activity Center		15,957,620	15,957,620	4,524,929	11,432,691
Totals	\$ 26,024,873	\$ 10,569,719	\$ 36,594,592	\$ 23,984,069	\$ 12,610,523
Expenses by source					
General fund	\$ 18,024,873	\$ 2,155,010	\$ 20,179,883	\$ 19,182,668	\$ 997,215
Special fund	8,000,000	8,414,709	16,414,709	4,801,401	11,613,308
Totals	\$ 26,024,873	\$ 10,569,719	\$ 36,594,592	\$ 23,984,069	\$ 12,610,523

Appropriation Adjustments:

Capital assets

\$6,000,000 includes is a \$2,000,000 increase pursuant to Senate Bill 2003, section 12, from the 2009-11 biennium for emergency spending and a \$8,000,000 transfer to the capital improvement off system line for the Badlands Activity Center project. Spending for this project will not be abstracted through the state but reported off system.

Capital Assets – Carryover

\$155,101 is the unspent general fund carried over from the prior biennium.

Capital Improvements – off system

Murphy Hall phase II – \$457,089 is the special fund authority carried over from the prior biennium.

Badlands Activity Center - \$15,957,620 includes \$8,000,000 transferred from capital assets, an additional \$8,000,000 approved by the budget section in October 30, 2007, less \$42,380 expenses prior to fiscal year 2008.

Internal Control

In our audit for the biennium ended June 30, 2009, we identified the following areas of Dickinson State University's internal control as being the highest risk:

Internal Controls Subjected to Testing:

- Controls surrounding the processing of revenues.
- Controls surrounding the processing of expenses.
- Controls effecting the safeguarding of assets.
- Controls relating to compliance with legislative intent.
- Controls surrounding the ConnectND (PeopleSoft) system.

The criteria used to evaluate internal control is published in the publication *Internal Control – Integrated Framework* from the Committee of Sponsoring Organizations (COSO) of the Treadway Commission.

We gained an understanding of internal control surrounding these areas and concluded as to the adequacy of their design. We also tested the operating effectiveness of those controls we considered necessary based on our assessment of audit risk. We concluded internal control was adequate.

Auditors are required to report deficiencies in internal control that are significant within the context of the objectives of the audit. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect (1) misstatements in financial or performance information, (2) violations of laws and regulations, or (3) impairments of effectiveness or efficiency of operations, on a timely basis. Considering both qualitative and quantitative factors, we did not identify any significant deficiencies in internal control.

Compliance With Legislative Intent

In our audit for the biennium ended June 30, 2009, we identified and tested Dickinson State University's compliance with legislative intent for the following areas that we determined to be significant and of higher risk of noncompliance:

- Proper use/approval of clearing account and petty cash/till funds (NDCC 54-06-08.1, Article X, Section 12, part 1 of the North Dakota Constitution, Attorney General's letter dated September 11, 1987).
- BND used as credit card processing depository (NDCC 54-06-08.2).
- Fixed asset requirements including record keeping, and lease analysis requirements (NDCC 44-04-07, 54-27-21, 54-27-21.1).
- Expenses including proper voucher approvals (NDCC 44-08-05.1, Article X, Section 12, subpart 2 of North Dakota Constitution) and being within budgeted amounts (NDCC 54-44.1-09, Attorney General Opinion dated January 6, 1977).
- Travel-related expenses are made in accordance with state statute (NDCC 44-08-04, 44-08-04.1, 04.2, 04.3, 04.4, 04.5, 54-06-09).
- Purchasing including bidding (NDCC 54-44.4-01, 05, 06, 54-44.7-02).
- Conflict of Interest (NDCC 12.1-13-03, 48-01.2-08, 48-02-12).
- Carryover of unexpended appropriations (NDCC 54-44.1-11).
- Adequate blanket bond coverage (NDCC 26.1-21-08).
- Unclaimed property laws (NDCC 47-30.1-02.1, 47-30.1-03.1).
- Nepotism (NDCC 44-04-09).
- Bond Revenues and Reserves (NDCC 15-55-03, 15-55-06).
- Misapplication of entrusted property (NDCC 12.1-23-07).

The criteria used to evaluate legislative intent are the laws as published in the *North Dakota Century Code* and the *North Dakota Session Laws*.

Government Auditing Standards require auditors to report all instances of fraud and illegal acts unless they are inconsequential within the context of the audit objectives. Further, auditors are required to report significant violations of provisions of contracts or grant agreements, and significant abuse that has occurred or is likely to have occurred.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. Thus, we concluded there was compliance with the legislative intent identified above.

While we did not find any items that were required to be reported in accordance with *Government Auditing Standards*, we noted a certain inconsequential or insignificant instance of non-compliance that we have reported to management of the Dickinson State University in a management letter dated March 30, 2010.



STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. BOULEVARD AVENUE - DEPT. 117
BISMARCK, NORTH DAKOTA 58505

Management Letter (Informal Recommendations)

March 30, 2010

Mr. Alvin Binstock
Vice President for Business Affairs
Dickinson State University
291 Campus Drive
Dickinson, North Dakota 58601-4896

Dear Mr. Binstock:

We have performed an audit of Dickinson State University for the biennium ended June 30, 2009, and have issued a report thereon. As part of our audit, we gained an understanding of Dickinson State University's internal control structure to the extent we considered necessary to achieve our audit objectives. We also performed tests of compliance as described in the same report.

Our audit procedures are designed primarily to enable us to report on our objectives including those related to internal control and compliance with laws and regulations and may not bring to light all weaknesses in systems and procedures or noncompliance with laws and regulations which may exist. We aim, however, to use our knowledge of your organization gained during our work to make comments and suggestions which we hope will be useful to you.

In connection with the audit, gaining an understanding of the internal control structure, and tests of compliance with laws and regulations referred to above, we noted certain conditions we did not consider reportable within the context of your audit report. These conditions relate to areas of general business practice or control issues that have no significant bearing on the administration of federal funds. We do, however, want to present our recommendations to you for your consideration and whatever follow-up action you consider appropriate. During the next audit we will determine if these recommendations have been implemented, and if not, we will reconsider their status.

The following present our informal recommendations.

LAWS AND REGULATIONS

DSU did not present a report on carryover funds from the 2005-07 biennium to the subsequent appropriations committee of the legislative assembly. At the end of fiscal year 2007, DSU carried over \$155,010 of general funds from the capital asset line and \$457,089 of special funds from the capital improvement off system line for the Murphy Hall renovation.

Per NDCC 54-44.1-11, the NDUS shall report on the amounts and uses of funds carried over from one biennium to the next to subsequent appropriations committee of the legislative assembly.

Recommendation:

We recommend that DSU report on the amount and use funds carried over from one biennium to the next to the subsequent appropriations committee of the legislative assembly.

Dickinson State University response:

Dickinson State University concurs with the recommendation and will comply by including a summary in the next appropriation hearing materials.

I encourage you to call myself or an audit manager at (701) 239-7289 if you have any questions about the implementation of recommendations included in your audit report or this letter.

Sincerely,



Chris Brucks, CPA
Auditor In-charge

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or by contacting the
Division of State Audit

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