

Dakota College at Bottineau
BOTTINEAU, 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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Contents

<i>Transmittal Letter</i>	<i>1</i>
<i>Executive Summary</i>	<i>2</i>
<i>Introduction</i>	<i>2</i>
<i>Responses to LAFRC Audit Questions</i>	<i>2</i>
<i>LAFRC Audit Communications</i>	<i>3</i>
<i>Audit Objectives, Scope, and Methodology</i>	<i>4</i>
<i>Discussion and Analysis</i>	<i>5</i>
<i>Financial Summary</i>	<i>5</i>
<i>Analysis of Significant Changes in Operations</i>	<i>5</i>
<i>Analysis of Significant Variances Between Final Budgeted and Actual Expenditures</i>	<i>5</i>
<i>Financial Statements</i>	<i>6</i>
<i>Statement of Net Assets</i>	<i>6</i>
<i>Statement of Revenues, Expenses, and Changes in Net Assets</i>	<i>7</i>
<i>Statement of Cash Flows</i>	<i>8</i>
<i>Statement of Appropriations</i>	<i>10</i>
<i>Internal Control</i>	<i>11</i>
<i>Compliance With Legislative Intent</i>	<i>12</i>
<i>Prior Recommendations Not Implemented</i>	<i>13</i>
<i>Management Letter (Informal Recommendations)</i>	<i>14</i>

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Transmittal Letter

March 30, 2010

The Honorable John Hoeven, Governor
Members of the North Dakota Legislative Assembly
North Dakota State Board of Higher Education
Dr. Ken Grosz, Campus Dean, Dakota College at Bottineau

We are pleased to submit this audit of the Dakota College at Bottineau 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 Dr. Grosz 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

A referendum in 1894 stated that a school of forestry should be located in Bottineau, North Dakota, to provide, in addition to forestry, comprehensive junior college curricula. Additional one and two-year programs were continually developed, expanding the educational base. The North Dakota Century Code identified the role of Dakota College at Bottineau as offering programs in agriculture, forestry, and horticulture. This, in turn, encouraged the institution to specialize and expand upon its offerings in the natural resources.

The relationship between the School of Forestry and the North Dakota State University was first established in 1968 when the Board of Higher Education approved the "administrative attachment" of the two institutions. The School of Forestry became known as North Dakota State University-Bottineau Branch and Institute of Forestry at that time. In 1987, the name was again modified to North Dakota State University-Bottineau.

In April of 1996, the North Dakota State Board of Higher Education affiliated the college with Minot State University. The name of the school was changed to Minot State University-Bottineau Campus at that time. In August 2009, while still maintaining the affiliation with Minot State University, the name was again changed to Dakota College at Bottineau. This realignment has been a most productive one, bringing a variety of material rewards to both campuses.

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 Dakota College at Bottineau 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?

Other than our finding addressing the "Online Approvals" (page 13), we determined internal control was adequate.

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?

No, the recommendation addressing "Online Approvals" (page 13) was not implemented.

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 Dakota College at Bottineau 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 \$774,395.

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 Dakota College at Bottineau include the 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.*

In fiscal year 2009 a \$774,395 adjustment reclassified Pell revenue as nonoperating rather than operating. There were no significant audit adjustments in fiscal year 2008.

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

Audit Scope

This audit of Dakota College at Bottineau 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 Dakota College at Bottineau'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 the 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 Dakota College at Bottineau were primarily supported by appropriations from the state's general fund (41%), student tuition and fees (18%), auxiliary enterprises (15%), and federal grants and contracts (15%). This is supplemented by gifts, state and local grants and contracts, nongovernmental grants and contracts, and sales and services of educational departments.

Financial Summary

Revenues consisted primarily of state appropriations, student tuition and fees, and federal grants and contracts. Other revenues during the audited period included auxiliary enterprises, state, local, and nongovernmental grants and contracts, sales and services, gifts, and investment income. These all remained fairly constant for Dakota College at Bottineau, increasing only slightly. Total revenues were \$6,586,841 for the year ended June 30, 2009 as compared to \$6,168,327 for the year ended June 30, 2008.

Total expenditures for Dakota College at Bottineau were \$6,640,175 for the year ended June 30, 2009 as compared to \$6,109,044 for the prior year. The increase in total expenditures for the audited period reflects primarily salaries and wages and operating expenses (which also account for 57% and 27%, respectively, of total expenditures in both years). All other expenditures remained fairly constant.

Analysis of Significant Changes in Operations

Dakota College at Bottineau opened a new Entrepreneurial Center for Horticulture, two new online programs (Small Business Management and Caregiver Services) and multiple new collaborations to deliver nursing programs to regional health care facilities.

Analysis of Significant Variances Between Final Budgeted and Actual Expenditures

Dakota College at Bottineau did not have any significant variances for the general fund expenses as reflected on the statement of appropriations.

Financial Statements

Statement of Net Assets

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
ASSETS		
Cash & cash equivalents	\$ 547,163	\$ 660,364
Investments	62,498	67,591
Accounts receivable, net	87,785	137,232
Due from state general fund	24,793	6,993
Grants & contracts receivables, net	246,124	97,239
Inventories	137,847	157,972
Notes receivable, net	284,351	302,567
Other assets	19,236	16,707
Capital assets, net	4,567,151	4,513,216
Total assets	<u>\$ 5,976,948</u>	<u>\$ 5,959,881</u>
LIABILITIES		
Accounts payable	\$ 144,059	\$ 51,174
Accrued payroll	158,080	123,948
Deferred revenue	9,116	14,234
Deposits	51,881	39,740
Other liabilities	1,382	4,265
Due to others	407,719	468,475
Total liabilities	<u>\$ 772,237</u>	<u>\$ 701,836</u>
NET ASSETS		
Invested in capital assets, net of related debt	\$ 4,298,573	\$ 4,191,178
Restricted for:		
Expendable:		
Scholarships and fellowships		319
Instructional department uses	212,672	145,014
Loans	287,729	304,140
Capital projects		118,741
Debt service	61,030	63,067
Unrestricted	344,707	435,586
Total net assets	<u>\$ 5,204,711</u>	<u>\$ 5,258,045</u>

Statement of Revenues, Expenses, and Changes in Net Assets

	June 30, 2009	June 30, 2008
OPERATING REVENUES		
Student tuition and fees	\$ 1,167,685	\$ 1,142,982
Federal grants and contracts	307,548	830,663
State and local grants and contracts	153,386	145,499
Nongovernmental grants and contracts	76,725	23,000
Sales and services of educational departments	78,527	107,887
Auxiliary enterprises	1,009,842	882,186
Other	5,974	6,378
Total operating revenues	\$ 2,799,687	\$ 3,138,595
OPERATING EXPENSES		
Salaries and wages	\$ 3,828,851	\$ 3,484,076
Operating expenses	1,842,889	1,643,040
Data processing	68,713	83,403
Depreciation	232,080	188,507
Scholarships and fellowships	404,541	443,800
Cost of sales and services	250,888	248,369
Total operating expenses	\$ 6,627,962	\$ 6,091,195
Operating loss	\$ (3,828,275)	\$ (2,952,600)
NONOPERATING REVENUES (EXPENSES)		
State appropriations	\$ 2,464,776	\$ 2,393,272
Federal grants and contracts	774,395	
Gifts	218,356	317,280
Investments income	242,516	41,589
Interest on capital asset-related debt	(12,213)	(17,849)
Net nonoperating revenues	\$ 3,687,830	\$ 2,734,292
Loss before capital grants, gifts, and transfers	\$ (140,445)	\$ (218,308)
State appropriations-capital assets	\$ 87,111	\$ 271,591
Capital grants and gifts		6,000
Total other revenue	\$ 87,111	\$ 277,591
Increase (decrease) in net assets	\$ (53,334)	\$ 59,283
NET ASSETS		
Net Assets-beginning of the year	5,258,045	5,198,762
Net Assets-end of the year	\$ 5,204,711	\$ 5,258,045

Statement of Cash Flows

	June 30, 2009	June 30, 2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Student tuition and fees	\$ 1,182,905	\$ 1,149,943
Grants and contracts	388,773	998,089
Payments to suppliers	(1,997,910)	(2,020,848)
Payments to employees	(3,794,667)	(3,420,960)
Payments for scholarships and fellowships	(404,541)	(443,800)
Loans issued to students	(60,352)	(65,856)
Collection of loans to students	53,665	54,491
Auxiliary enterprise charges	1,013,931	877,880
Sales and service of educational departments	77,297	55,455
Cash paid on deposits	(1,482)	(4,855)
Other receipts (payments)	560	(1,682)
Net cash used by operating activities	\$ (3,541,821)	\$ (2,822,143)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State appropriations	\$ 2,464,776	\$ 2,414,647
Grants and gifts received for other than capital purposes	992,751	317,280
Agency fund cash increase	537	36,749
Other nonoperating expenses		(375)
Net cash flows provided by noncapital financing activities	\$ 3,458,064	\$ 2,768,301
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital appropriations	\$ 69,312	\$ 264,598
Capital grants and gifts received		6,000
Purchases of capital assets	(273,470)	(288,681)
Principal paid on capital debt and lease	(60,870)	(58,293)
Deposits with capital debt payment trustees		(572)
Interest paid on capital debt and lease	(12,213)	(17,849)
Net cash used by capital and related financing activities	\$ (277,241)	\$ (94,797)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	\$ 67,591	\$ 72
Interest on investments	242,704	42,049
Purchase of investments	(62,498)	
Net cash provided by investing activities	247,797	42,121
Net increase (decrease) in cash	(113,201)	(106,518)
CASH - BEGINNING OF YEAR	660,364	766,882
CASH - END OF YEAR	\$ 547,163	\$ 660,364

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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	\$ (3,828,275)	\$ (2,952,601)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities		
Depreciation expense	232,080	188,507
Other nonoperating expenses	(2,883)	
Change in assets and liabilities		
Accounts receivable adjusted for interest receivable	51,024	(51,977)
Grant & contract receivables	(148,885)	(1,073)
Inventories	20,125	(54,869)
Notes receivable	18,216	(1,316)
Other assets	(2,530)	(8,059)
Accounts payable and accrued liabilities adjusted for interest payable	90,651	(1,216)
Accrued payroll	34,069	51,338
Compensated absences	115	11,778
Deferred revenue	(4,046)	2,200
Deposits	(1,482)	(4,855)
Net cash used by operating activities	<u><u>\$ (3,541,821)</u></u>	<u><u>\$ (2,822,143)</u></u>

Statement of Appropriations

For The Biennium Ended June 30, 2009

Expenses by line item	Original Appropriation	Adjustments	Final Appropriation	Expenses	Unexpended Appropriation
Operating expenses	\$ 4,759,548	\$ 98,500	\$ 4,858,048	\$ 4,858,048	
Capital assets	410,702	(12,905)	397,797	397,129	\$ 668
Capital improvements - off system					
Steamline Replacement		12,905	12,905	25,826	(12,921)
Thatcher Hall		116,702	116,702	95,558	21,144
Totals	\$ 5,170,250	\$ 215,202	\$ 5,385,452	\$ 5,376,561	\$ 8,891
Expenses by source					
General fund	\$ 4,918,250	\$ 98,500	\$ 5,016,750	\$ 5,016,082	\$ 668
Special fund	252,000	116,702	368,702	360,479	8,223
Totals	\$ 5,170,250	\$ 215,202	\$ 5,385,452	\$ 5,376,561	\$ 8,891

Appropriation Adjustments:

Operating expenses

The \$98,500 adjustment is a transfer from the NDUS board initiatives pursuant to 07 HB 1003, section 5.

Capital assets

\$12,905 was transferred to capital improvements off system because the expenditures will not be abstracted through the state.

Capital improvement off system

The 12,905 transfer from the capital asset line was for the Steamline Replacement project.

\$116,702 was special fund authority carried over from the prior biennium for the Thatcher Hall project.

Internal Control

In our audit for the biennium ended June 30, 2009, we identified the following areas of Dakota College at Bottineau'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 that internal control was not adequate noting a certain matter involving internal control and its operation that we consider to be a significant deficiency.

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 identified the prior recommendation not implemented (page 13) as a significant deficiency in internal control. We also noted other matters involving internal control that we have reported to management of Dakota College at Bottineau in a management letter dated March 30, 2010.

Compliance With Legislative Intent

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

- \$98,500 transfer from NDUS board initiatives was used for a two-year recruiting initiative. (07 HB 1003, chapter 3, section 5).
- \$239,095 from the permanent oil tax trust fund was used for the Steamline project (07 HB 1003, chapter, section 10).
- Proper use/approval of clearing account and petty cash/till funds (NDCC 54-06-08.1, Attorney General's letter dated September 11, 1987 and Article X, Section 12, part 1 of ND constitution).
- BND used as credit card processing depository (NDCC 54-06-08.2).
- Deposit and expenses of gifts to a state institution (Article IX, section 1 of the North Dakota Constitution, Attorney General's opinion dated September 13, 1963, NDCC 1-08-02,15-10-12, 15-67-01, 15-67-02, 15-67-04, 15-67-05 and 15-67-07).
- Fixed asset requirements including record keeping, and lease analysis requirements (NDCC 44-04-07, 54-27-21 and 54-27-21.1).
- Expenses including proper voucher approvals (NDCC 44-08-05.1 and Article X, Section 12, subpart 2 of North Dakota Constitution) and being within budgeted amounts (NDCC 54-44.1-09 and Article X, Section 12 of North Dakota Constitution).
- 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 and 54-06-09).
- Purchasing including bidding (NDCC 44-08-01, 48-01.2, 54-44.4-01, 05, 06, 54-44.7-02 and 54-44.4-02).
- Conflict of Interest (NDCC 12.1-13-03, 48-01.2-08 and 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 and 47-30.1-03.1).
- Nepotism (NDCC 44-04-09).
- Bond Revenues and Reserves (NDCC 15-55-03 and 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 certain inconsequential or insignificant instances of non-compliance that we have reported to management of Dakota College at Bottineau in a management letter dated March 30, 2010.

Prior Recommendations Not Implemented

Prior recommendations have been implemented with the exception of the following:

Online Approvals

Recommendation:

In the prior audit we recommended all online entries be approved by someone other than the preparer.

Status:

5 out of 22 online transactions tested were not properly approved.

Dakota College at Bottineau's Response:

We concur. A process had been implemented that all Journal Entries be approved by someone other than the preparer. We will review our procedures and make necessary changes to ensure that all online Journal Entries are approved by someone other than the preparer.



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OFFICE OF THE STATE AUDITOR
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Management Letter (Informal Recommendations)

March 30, 2010

Mr. Jim Borkowski
Director of Financial Affairs
Dakota College at Bottineau
105 Simrall Boulevard
Bottineau, ND 58318

Dear Mr. Borkowski:

We have performed an audit of Dakota College at Bottineau for the biennium ended June 30, 2009, and have issued a report thereon. As part of our audit, we gained an understanding of Dakota College at Bottineau'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 state or 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.

LEASES

Dakota College at Bottineau entered into two new leases in fiscal year 2008 for copiers. DCB considered the leases to be operating leases. Both of the lease terms are 5 years and the estimated life of the copiers are 6 years. The life of the lease is 83% of the economic life of the asset. The total for these two leases is \$28,918.

SFAS (Statements of Financial Accounting Standards) No. 13 states that if one or more of the following conditions are met, the lessee treats the lease as a capital lease:

- a. Ownership actually transfers to the lessee at the end of the lease.
- b. A bargain purchase option is contained in the lease.
- c. The life of the lease is equal to or greater than 75% of the remaining economic life of the leased asset.
- d. The present value of the minimum lease payments over the life of the lease is equal or greater than 90% of the fair value of the property at the beginning of the lease.

Recommendation: We recommend the two leases be recorded on the general ledger as a capital lease payable and the copiers be added to the Asset Management system.

Dakota College at Bottineau Response:
We concur and will make the required entries in the current fiscal year.

OVERSPENT APPROPRIATION

Dakota College at Bottineau spent \$264,921 on the Steamline Replacement project, however only \$252,000 was approved by the 2007 legislative assembly.

NDCC Section 54-16-03 states that a state officer may not expend any amount in excess of the sum appropriated for that expenditure and may not expend an amount appropriated for any specific purpose or fund or for any other purpose without prior approval in the form of a transfer approval or expenditure authorization.

Recommendation: We recommend DCB monitor appropriations to ensure there is adequate spending authority for all expenditures and DCB not spend more than authorized for any capital improvement project.

Dakota College at Bottineau Response:
We concur. SBHE policy 902.3 has been revised to emphasize the requirement of securing SBHE approval before expending any amount in excess of project authorization. We intend to comply with this recommendation for all future capital projects.

I encourage you to call me at 701-239-7293 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

You may obtain audit reports on the internet at:

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