

North Dakota Office of the State Auditor

UNIVERSITY OF NORTH DAKOTA

Audit Report for the Year Ended June 30, 2018

Client Code 230



North Dakota State Auditor
Joshua C. Gallion



Why We Conducted this Audit

The purpose of this audit was to determine:

- Are faculty performing job duties, receiving evaluations, and being compensated as required by their contracts?
- Is the University of North Dakota following the requirements to grant tenure to faculty?
- Does the University of North Dakota have the required flexplace documentation to support employees with a remote site work location?
- Are there any exceptions to report relating to statutorily required audit testing?

Flexplace Arrangement Agreements



Flexplace is the University of North Dakota's (UND) implementation of a "telecommuting" arrangement. Flexplace agreements allow UND staff and faculty to have a regular place of work that is not located on UND property. Having a flexible work location can support the needs of the institution by providing a way to manage people, time, space, and workload. If endorsed by the supervisor, a flexplace agreement is drafted

requiring approval from the department's respective dean and final approval by the division's respective vice president. An extension of the agreement must also be approved and documented by all involved parties.

REQUIRED DOCUMENTS FOR FLEXPLACE	
Out of the 14 Looked at, We Found:	
3 Missing Agreements	✗
5 Missing Workers Compensation Insurance Forms	✗
13 Missing Human Resources Evaluations	✗
4 Missing Equipment Check-Out Forms	✗
7 Missing Annual Renewal or Discontinue Documentation	✗
11 Without Proper Approval	✗

What We Found



Complied with University Requirements to Grant Tenure

Faculty met established criteria for being granted tenure.
See page 4.



Not Following NDCC Requirements for Personnel Files

All 31 of the faculty files looked at had required information missing from their personnel files.
See page 3.



Not Maintaining Proper Documentation Surrounding Flexplace Employees

We found numerous issues with missing documentation and evaluations not being performed.
See page 5.



Complied with Statutorily Required Audit Testing

Expenses were made in accordance with laws.
See page 8.

KEY PERSONNEL

State Auditor's Office Staff

Robyn Hoffmann, CPA, Audit Manager
Cory Wigdahl, CFE, Audit Supervisor
Alex Mehring, CPA, Lead Auditor
Travis Klinkhammer, CPA, Auditor
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Jason Schwartz, Auditor

Client Staff Contacts

Dr. Joshua Wynne, Interim President
Jed Shivers, VP Finance and Operations / COO
Sharon Loiland, CPA, Controller
Janelle Kilgore, Vice Provost SEM
Jennifer Aamodt, Director of Admissions
Peggy Varberg, AVP HR and Payroll Services
Heather Wages, Academic Affairs Officer

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STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
FARGO BRANCH OFFICE
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Transmittal Letter

August 6, 2019

State Board of Higher Education Audit Committee
Dr. Joshua Wynne, Interim President

We are pleased to submit this audit of the University of North Dakota for the year ended June 30, 2018. 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.

The primary consideration in determining the contents of these audits is to produce informative audits to improve government. Statutory audit requirements are an important part of these audits and are addressed by our standard audit objective. Additionally, whenever possible additional audit objectives are included to increase responsiveness and effectiveness of state government.

Robyn Hoffmann, CPA was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 239-7291. We wish to express our appreciation to President Wynne and his staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

Joshua C. Gallion
State Auditor

cc: Legislative Audit and Fiscal Review Committee
Chris Kadrmas, Legislative Council Fiscal Analyst

Audit Results

Personnel Files Audit Objective

The review of the University of North Dakota's (UND) personnel files was designed and conducted to answer the following objectives:

- Are faculty performing job duties, receiving evaluations, and being compensated as required by their contracts?
- Is UND following the requirements to grant tenure to faculty?
- Does UND have the required flexplace documentation to support employees with a remote site work location?

Conclusion

We conclude that UND was not in compliance with two of the three personnel file objectives, specifically:

- UND did not ensure all faculty were receiving adequate evaluations as required by State Board of Higher Education (SBHE) policy and UND's employee handbook. Additionally, faculty members did not have the required personnel information included in their official personnel file, as required by NDCC.
- UND did not have the required flexplace documentation on file to support employees with a remote site work location.

We did determine that UND was in compliance with the requirements for granting tenure to faculty members.

Background Information and Results


UND's mission is to provide transformative learning, discovery and community engagement opportunities for developing tomorrow's leaders. This fits directly into the "One UND Strategic Plan" which consists of seven goals. The faculty members at UND have a great impact in achieving these strategic plan goals and in fulfilling the mission of the university.

Faculty Personnel Files

Since faculty members have such an important role in achieving strategic goals and mission fulfillment at UND, faculty personnel files were reviewed to determine if faculty members:

- Had a valid contract;
- Received student evaluations;
- Received an annual evaluation; and
- Were being properly compensated according to their contract.

Inspection of Personnel Files

 **What We Found**
Of the 31 faculty members sampled, none of the faculty members had a complete personnel file.

SBHE policy 605.1 and the UND faculty handbook offer guidance for faculty contracts and evaluations.

Noncompliance Surrounding Faculty Personnel Files (Finding 18-01)

Condition:

UND was not in compliance with NDCC, SBHE policy and UND faculty handbook surrounding faculty personnel files:

- All 31 faculty that were tested had required personnel information that was either not performed or located elsewhere; and
- Four faculty did not have annual evaluations performed.

Criteria:

NDCC section 54-06-21 states, in part: the official personnel file on each employee is the file maintained under the supervision of the agency head or the agency head's designated representative. The employee must acknowledge that the employee has read the material by signing the actual copy to be filed or an attachment to the actual copy to be filed, with the understanding that the signature merely signifies that the employee has read the material to be filed and does not necessarily indicate agreement with its content. The material must then be placed in the file.

UND's faculty handbook, section II, chapter III, states in part: faculty personnel files are the property of the institution, which shares the responsibility for the proper maintenance, accuracy, and appropriateness of materials in the file with the individual faculty member. There is but one officially designated academic personnel action file for each faculty member.

SBHE policy 605.1, section 8, states, in part: institution procedures shall provide for annual evaluation of all full-time faculty. Evaluation criteria shall relate to a faculty member's duties and goals and be appropriately weighted in accordance with the terms of the faculty member's contract. Evaluations of all teaching faculty must include significant student input.

UND's faculty handbook, section I, chapter IV, part 3 states in part: the teaching performance of all instructors, regardless of their academic rank or tenure status, is subject to evaluation annually. All faculty, regardless of status (probationary, tenured, or non-tenure track), must be evaluated as part of the annual review process, as well as for decision regarding tenure and promotion. In each case, the faculty member being evaluated is expected to provide evidence of effective teaching in the form of at least three sources of data, one of which must be students.

Cause:

Faculty records at UND were located in multiple locations due to who possessed the personnel information. In addition, UND did not fully understand that annual evaluations are required for all full-time faculty.

Effect or Potential Effect:

There was noncompliance with NDCC, SBHE policy, and the UND faculty handbook.

Recommendation:

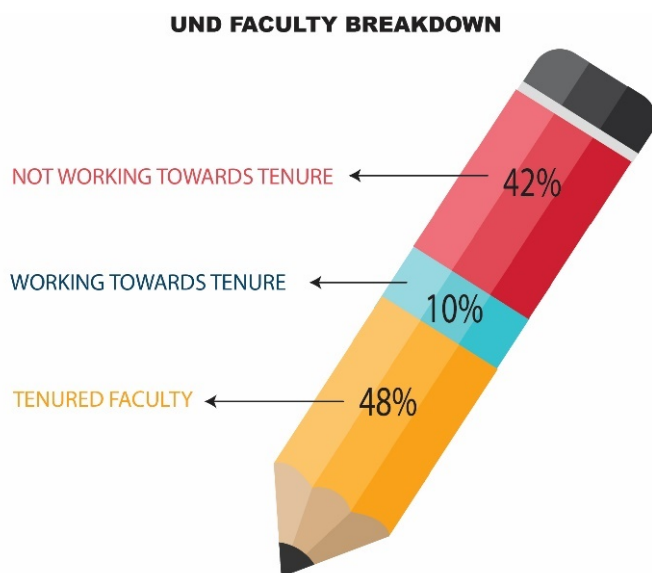
We recommend that UND maintain an official personnel file and perform annual evaluations as required to ensure compliance with NDCC, SBHE policy, and UND's faculty handbook.

University of North Dakota Response:

Agree. The Office of the Provost will formalize the existing procedure and better define what documents need to be in the official personnel files. The Office of the Provost will conduct random checks to confirm that the files are properly maintained in perceptive content. UND will follow up directly with the Department that did not have the one annual faculty evaluation on file and ensure that policy is followed. UND will also re-emphasize NDCC, SBHE and UND policy regarding annual evaluations during our chair leadership institute and make guidance documents available.

Academic Tenure

One of the ways UND ensures continued advancement of knowledge is through the issuance of academic tenure. A tenured position is an indefinite academic appointment that can be terminated only for cause or under exceptional circumstances. The purpose of tenure is to assure academic freedom by allowing faculty members to pursue any form of academic research without fearing repercussion.



Source: UND Personnel Records

Tenure is awarded by the North Dakota State Board of Higher Education upon recommendation of the Chancellor. Following review of the candidate's qualifications and recommendation by the University's President, the State Board will grant tenure to the candidate.

In order to be qualified for tenure, faculty members must meet a series of conditions. The criteria for tenure evaluation is based upon the faculty member's scholarship in teaching, contributions through research or other professional activities, and service to the institution and society. A weighted scale is assigned to each criteria factor, then used to evaluate performance as part of

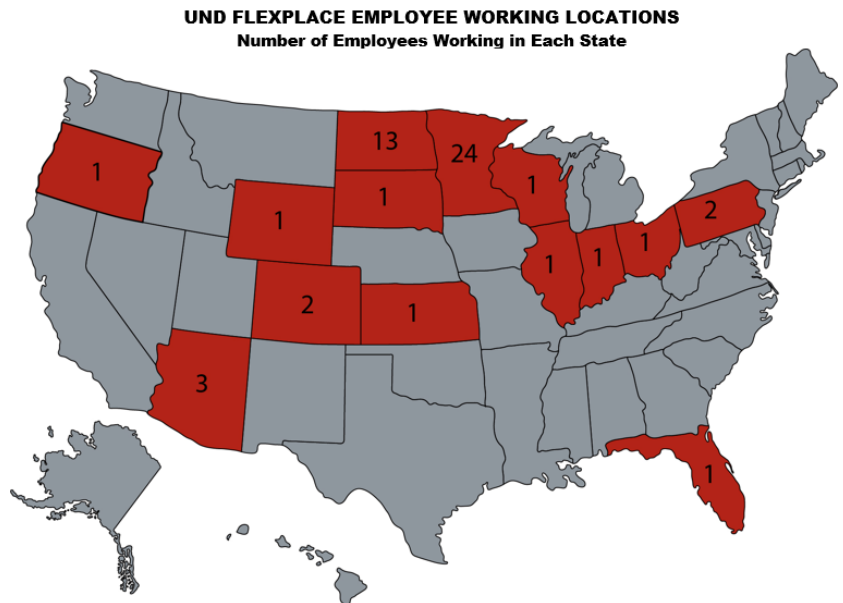
the faculty member's periodic evaluations. A probationary period of six years of consecutive academic service to the institution is required, during which the faculty member is to be evaluated at least annually.

During the audit period the North Dakota State Board of Higher Education awarded 17 UND faculty members with tenure. Of the five awards tested, all were found to have followed established procedures and guidelines for granting tenure. This shows UND's tenure practices to be in compliance with policies in place.

Flexplace Agreements

Under certain circumstances, UND enters into flexplace agreements with employees allowing them to establish a regular place of work that is not located on UND property. With expanding technology options, growing demands on staff and faculty, and finding new and better ways to support the institution, UND believes flexibility in a workplace location can provide a way to manage people, time, space, and workload more effectively, efficiently, and responsively.

The decision to allow or require a flexplace work location is at the discretion of the respective supervisor with approval from the Dean, the division's vice president, and if applicable the Vice President of Finance and Operations. When assessing whether a particular flexplace arrangement would be beneficial, UND considers the position, the employee, supervisor responsibilities, and the additional cost and effort. Each consideration is judged against multiple metrics to determine if the arrangement makes sense for the school and the employee.



Source: UND FY18 HR Tracking Spreadsheet

Inadequate Controls Surrounding Flexplace (Finding 18-02)

Condition:

UND does not have proper controls in place to ensure all Remote Site (Flexplace) Work Location documents are retained, approved, and properly tracked. Specifically in the 14 employees we tested we found:

- 3 employees did not have agreements on file;
- 11 agreements tested were lacking proper approval;
- 5 employees did not have documentation of workers compensation insurance;
- 13 employees did not have an HR evaluation performed;
- 7 employees did not have renewal or discontinuation form completed;
- 4 employees did not have proper equipment checkout documentation; and
- 4 employees tested were not on the Flexplace tracking spreadsheet.

Criteria:

The Committee of Sponsoring Organizations (COSO) of the Treadway commission's Internal Control - Integrated Framework states in part: an authorization affirms that a transaction is valid. An authorization typically takes the form of an approval by higher level of management and a determination if the transaction is valid. Also, entities develop and maintain documentation for their internal control system for a number of reasons. One is to provide clarity around roles and responsibilities, which promotes consistency in adhering to the entities practices, policies and

procedures in managing the business. Effective documentation assists in capturing the design of internal control and communicating the who, what, when, where, and why of internal control execution, and creates standards and expectations of performance and conduct. Finally, monitoring activities identify and examine expectation gaps relating to anomalies and abnormalities, which may indicate one or more deficiencies in an entities system of internal control.

UND Remote Site (Flexplace) Work Locations procedure section on responsibilities gives approval for Flexplace work locations to various individuals based on the arrangement.

UND Workers Compensation and Claims Management procedure states: UND is required to procure workers' compensation for employees working outside the state for more than 30 consecutive days. This coverage must be in place at the time the employee begins their duties. The Risk Management Workers Compensation Program coordinates the purchase of this required coverage for all state agencies through its broker.

UND Remote Site (Flexplace) Work Locations procedure section on discontinuation states in part: written notification of discontinuation or termination must be submitted immediately to the employee, division's respective vice president, Human Resources, and Office of Safety.

UND Equipment Check-Out Form for Employees states in part: this form should be used when an employee takes UND equipment off campus for a business purpose.

Cause:

There is a lack of understanding and communication between the various departments involved.

Effect or Potential Effect:

The current Flexplace agreements may not be in the best interest of UND. Additionally, these agreements may be putting UND at an increased risk of tax compliance, payroll issues, state registration, and safety and security issues.

Recommendation:

We recommend UND implement controls to ensure all Flexplace agreements and supporting documents are properly retained, approved, and tracked.

University of North Dakota Response:

UND agrees. A policy was written in 2016, the policy is currently under review. The review was started prior to this audit. The purpose of the review will assist in making changes that will insure a better process, accountability and controls including retention of documents and the tracking the approvals.

Internal Control

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.

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 a deficiency in internal control that was significant within the context of our audit objectives and based upon the audit work performed. The deficiency is identified in Finding 18-02.

Scope

This audit of UND is for the year ended June 30, 2018.

UND has operations in the following locations. Each location was included in the audit scope:

- The central office in Grand Forks, ND.
- School of Medicine & Health Sciences campus offices in Fargo, Bismarck, and Minot, ND.

Methodology

To meet this objective, we:

- Queried the ConnectND (PeopleSoft) system for data analysis. Significant evidence was obtained from ConnectND.
- 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.
- Tested personnel files for compliance with NDCC, SBHE policy, and the University of North Dakota's employee handbook.
- Interviewed appropriate agency personnel.

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

Statutory Audit Requirements

The objective related to our statutory audit requirements is:

- Are there any exceptions to report relating to statutorily required audit testing?

Statutorily required audit testing includes: performing the post audit of financial transactions, detecting and reporting any defaults, determining that expenses have been made in accordance with law, appropriation acts, and emergency commission action, and evaluating blanket bond coverage. Defaults are defined as failures to do something required by duty or law. Bonding coverage provides insurance to state agencies for any default or wrongful act on the part of any public employee or public official.

Conclusion

No exceptions to our statutorily required audit testing were identified.

Internal Control

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.

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 deficiencies in internal control that were significant within the context of our audit objectives and based upon the audit work performed.

Scope

This audit of UND is for the year ended June 30, 2018.

UND has operations in the following locations. Each location was included in the audit scope:

- The central office in Grand Forks, ND.
- School of Medicine & Health Sciences campus offices in Fargo, Bismarck, and Minot, ND.

Methodology

To meet this objective, we:

- 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.

- 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.
- Observed the University of North Dakota's processes and procedures
- Queried the ConnectND (PeopleSoft) system for data analysis. Significant evidence was obtained from ConnectND and Perceptive Content.
- Inspected documentary evidence.
- Tested compliance with appropriation laws and regulations and, where necessary, internal control was tested which included selecting representative samples to determine if controls were operating effectively and if laws were being followed consistently.
- Reviewed adequacy of blanket bond coverage by comparing coverage to state bonding guidelines.
- Performed an analysis and selected a sample of high-risk transactions, including expenses, procurement, travel expenses, and scholarships and waivers for further testing.

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

Authority and Standards

This biennial performance audit of UND has been conducted by the Office of the State Auditor pursuant to authority within North Dakota Century Code Chapter 54-10.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States. 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.

The criteria used to evaluate internal control is published in the publication *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States (Green Book, GAO-14-704G). Agency management must establish and maintain effective internal control in accordance with policy of the Office of Management and Budget (OMB Policy 216).

Financial Statements

Statement of Net Position

	June 30, 2018
ASSETS:	
Cash & cash equivalents	\$ 45,255,139
Investments	113,652,781
Accounts receivable, net	11,284,227
Due from other NDUS institutions	114,739
Due from component unit	26,765,315
Due from Student Loan Transfer Fund	7,528,000
Due from state general fund	797,406
Grants and contracts receivables, net	16,914,141
Inventories	3,263,625
Notes receivable, net	17,663,822
Other assets	1,446,495
Capital assets, net	531,763,836
Total assets	\$ 776,449,526
Deferred outflows of resources	\$ 31,721,512
LIABILITIES:	
Accounts payable	\$ 6,853,534
Due to other NDUS institutions	1,687,865
Due to component units	8,297,503
Accrued payroll	13,685,743
Unearned Revenue	7,708,887
Deposits	2,489,794
Pension liability	62,056,483
Due to OPEB liability	2,908,399
Due to others	113,864,995
Total liabilities	\$ 219,553,203
Deferred inflows of resources	\$ 5,658,764
NET POSITION:	
Invested in capital assets	\$ 421,560,633
Restricted For:	
Nonexpendable:	
Scholarships and fellowships	14,253,509
Expendable:	
Scholarships and fellowships	1,861,059
Research	92,548
Institutional	12,685,986
Loans	26,889,554
Debt service	2,264,714
Unrestricted	103,351,068
Total net position	\$ 582,959,071

Source: North Dakota University System Annual Financial Report

Statement of Revenues, Expenses, and Change in Net Position

	<u>June 30, 2018</u>
REVENUES AND OTHER ADDITIONS:	
Student tuition and fees	\$ 144,718,748
Federal grants and contracts	74,803,082
State and local grants and contracts	12,753,665
Nongovernmental grants and contracts	16,349,919
Sales and services of educational departments	52,636,936
Auxiliary enterprises	33,997,433
Other	1,029,532
State appropriations	102,611,390
Gifts	12,775,858
Endowment and investment income	3,562,393
Insurance proceeds	159,342
Gain on disposal of capital assets	209,235
Tax revenues	4,707,185
State appropriations - capital assets	5,687,020
Capital grants and gifts	333,990
Total revenues and other additions	<u><u>\$ 466,335,728</u></u>
EXPENSES AND OTHER DEDUCTIONS:	
Salaries and wages	\$ 294,093,833
Operating expenses	108,188,150
Data processing	4,568,564
Depreciation	25,318,517
Scholarships and fellowships	9,730,677
Costs of sales and services	7,352,416
Interest on capital asset-related debt	4,453,246
Total expenses and other deductions	<u><u>\$ 453,705,403</u></u>
 Revenue over expenses	 \$ 12,630,325
NET POSITION	
Net position-beginning of the year, as restated	\$ 570,328,746
Net position-end of the year	<u><u>\$ 582,959,071</u></u>

Source: North Dakota University System Annual Financial Report

Statement of Cash Flows

	<u>June 30, 2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Student tuition and fees	\$ 145,506,898
Grants and contracts	91,571,299
Payments to suppliers	(116,066,308)
Payments to employees	(293,357,205)
Payments for scholarships and fellowships	(9,730,677)
Loans issued to students	(2,614,488)
Collection of loans to students	3,683,305
Auxiliary enterprise charges	33,777,459
Sales and service of educational departments	50,912,494
Cash received (paid) on deposits	26,616
Other receipts (payments)	1,065,262
Net cash used by operating activities	<u><u>\$ (95,225,345)</u></u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State appropriations	\$ 95,086,097
Grants and gifts received for other than capital purposes	22,476,887
Direct Lending Receipts	98,101,867
Direct Lending Disbursements	(97,930,030)
Agency fund cash increase (decrease)	91,952
Tax revenues	4,707,182
Net cash flows provided by noncapital financing activities	<u><u>\$ 122,533,955</u></u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from issuance of debt	\$ 3,212,733
Capital appropriations	6,570,649
Capital grants and gifts received	278,354
Proceeds from sale of capital assets	1,377,952
Purchases of capital assets	(21,022,292)
Insurance proceeds	71,962
Principal paid on capital debt and lease	(7,738,634)
Deposits with capital debt payment trustees	(3,718,648)
Interest paid on capital debt and lease	(4,213,919)
Net cash used by capital and related financing activities	<u><u>\$ (25,181,843)</u></u>
<i>(Continued on next page)</i>	

(Continued from previous page)

	<u>June 30, 2018</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Proceeds from sales and maturities of investments	\$ 80,250,001
Interest on investments	\$ 3,282,980
Purchase of investments	<u>\$ (77,250,000)</u>
Net cash provided by investing activities	<u>\$ 6,282,981</u>
 Net increase (decrease) in cash	 <u>\$ 8,409,748</u>
 CASH BEGINNING OF YEAR	 <u>\$ 36,845,391</u>
CASH END OF YEAR	<u>\$ 45,255,139</u>

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

Operating loss	\$ (123,543,602)
Adjustment to reconcile net loss to net cash used by operating activities	
Depreciation expense	25,318,517
Other nonoperating revenues	480,918
Change in assets, deferred outflows, liabilities and deferred inflows	
Accounts receivable adjusted for interest receivable	(763,683)
Grant & contract receivables	(2,243,808)
Inventories	315,778
Notes receivable	1,218,000
Other assets	44,012
Accounts payable and accrued liabilities adjusted for interest payable	3,108,542
Pension liability	22,990,951
OPEB liability	468,779
Net change in deferred outflows	(17,578,487)
Net change in deferred inflows	(349,582)
Accrued payroll	(4,912,838)
Compensated absences	117,807
Unearned revenue	76,736
Deposits	26,615
Net cash used by operating activities	<u>\$ (95,225,345)</u>

**SUPPLEMENTAL DISCLOSURE ON NON-CASH
TRANSACTIONS:**

Assets acquired through capital lease	\$ 4,973,980
Gifts of capital assets	77,800
Net increase in value of investments	<u>844,610</u>
Total non-cash transactions	<u>\$ 5,896,390</u>

Source: North Dakota University System Annual Financial Report

Statement of Appropriations

For the Year Ended June 30, 2018

University of North Dakota					
	Original		Final		Unexpended
Expenses by Line Item:	Appropriation	Adjustments	Appropriation	Expenses	Appropriations
Operating Expenses	\$ 859,355,450	\$ 5,963,188	\$ 865,318,638	\$ 419,972,375	\$ 445,346,263
Capital Assets	95,411,566	(91,000,000)	4,411,566	1,319,392	3,092,174
Capital Assets Carryover		5,116,803	5,116,803	4,494,252	622,551
Capital Improvement-Off System		91,000,000	91,000,000	53,728	90,946,272
Capital-Off System-Carryover		8,241,059	8,241,059	275,398	7,965,661
Totals	\$ 954,767,016	\$ 19,321,050	\$ 974,088,066	\$ 426,115,145	\$ 547,972,921
Expenses by Source:					
General fund	\$ 134,896,566	\$ 11,079,991	\$ 145,976,557	\$ 74,037,739	\$ 71,938,818
Special fund	819,870,450	8,241,059	828,111,509	352,077,406	476,034,103
Totals	\$ 954,767,016	\$ 19,321,050	\$ 974,088,066	\$ 426,115,145	\$ 547,972,921
Medical School					
	Original		Final		Unexpended
Expenses by Line Item:	Appropriation	Adjustments	Appropriation	Expenses	Appropriations
Operating Expenses	\$ 211,889,901	\$ (5,963,188)	\$ 205,926,713	\$ 89,754,441	\$ 116,172,272
Totals	\$ 211,889,901	\$ (5,963,188)	\$ 205,926,713	\$ 89,754,441	\$ 116,172,272
Expenses by Source:					
General Fund Authority	\$ 57,811,281	\$ (5,963,188)	\$ 51,848,093	\$ 20,580,058	\$ 31,268,035
Special Fund Authority	154,078,620		\$ 154,078,620	69,174,383	84,904,237
Totals	\$ 211,889,901	\$ (5,963,188)	\$ 205,926,713	\$ 89,754,441	\$ 116,172,272

Source: ConnectND Financials

You may obtain audit reports on the internet at:

www.nd.gov/auditor

or by contacting the Office of the State Auditor at:

Email: ndsao@nd.gov

Phone: (701) 328-2241

Office of the State Auditor

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