North Dakota Office of the State Auditor

Williams County Sheriff's Office
Special Examination

For the Year Ended June 11, 2017 through June 10, 2019
Client Code: 7039-19

North Dakota State Auditor
Joshua C. Gallion

Williams County Sheriff's Office
Williston, North Dakota

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State Auditor
Joshua C. Gallion

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State of North Dakota
Office of the State Auditor
State Capitol
600 E. Boulevard Ave. – Dept. 117
Bismarck, ND 58505

August 28, 2019

Ms. Rebekah Wallen, Claims Support Specialist
North Dakota Insurance Reserve Fund
PO Box 2258
Bismarck, ND 58502

RE: Williams County
Bond No. 2494
Claim No. 128

Dear Ms. Wallen:

We performed a special examination of the Williams County Sheriff's Office. These records are the responsibility of the Williams County Sheriff Office's management.

We noted the following for the examination period of June 11, 2017 through June 10, 2019:

Ms. Johnson failed to remit cash bond payments received by the Williams County Sheriff's Office to the applicable clerk of courts office. The total amount in question is $37,796.80.

The original bonding claim also contained an additional $750 cash bond payment which we were unable to verify due to a lack of receipt.

Detailed schedules of the questioned amounts are presented on the following pages.

The Bonding Fund should take whatever action may be necessary regarding this matter.

Sincerely,

Joshua C. Gallion
State Auditor

cc: Ms. Marlyce Wilder, Williams County State's Attorney

WILLIAMS COUNTY SHERIFF'S OFFICE
Williston, North Dakota

SUMMARY OF AMOUNTS QUESTIONED
Krystal Johnson, Former Warrant Clerk

June 11, 2017 through June 10, 2019

	Amount Questioned
Undeposited Cash Bond Receipts	$ 37,796.80
Total Amount Questioned	$ 37,796.80

WILLIAMS COUNTY SHERIFF'S OFFICE
Williston, North Dakota

Appendix A
Missing Cash Bonds

Case #	Receipt #	Date	Bond Amount	Cash found in Bond Envelope	Questioned Cost
272012CR01106	201703612	11/4/2017	$ 600.00		$ 600.00
532018CR00656	201801670	5/4/2018	$ 750.00	$ 150.00	$ 600.00
532018CR00635	201801677	5/6/2018	$ -	$ 120.00	$ (120.00) *
5404976 / 5404977	201802007	5/28/2018	$ 1,500.00		$ 1,500.00
532018CR01018	201802694	7/21/2018	$ 750.00		$ 750.00
532018CR00529	201802886	8/6/2018	$ 500.00		$ 500.00
532018CR01131	201803001	8/15/2018	$ 500.00		$ 500.00
532018CR01270	201803103	8/26/2018	$ 750.00		$ 750.00
CR-2018-057	201803257	8/31/2018	$ 1,100.00		$ 1,100.00
532017CR01597	201803482	9/22/2018	$ 500.00		$ 500.00
452018CR00425	201803628	9/29/2018	$ 300.00		$ 300.00
532018CR01718	201804160	11/3/2018	$ 750.00		$ 750.00
532014DM00237	201804278	11/9/2018	$ 1,126.80		$ 1,126.80
532013CR02227	201804361	11/16/2018	$ 250.00		$ 250.00
532018CR01861	201804405	11/25/2018	$ 750.00		$ 750.00
272018CR01466	201804752	12/19/2018	$ 100.00		$ 100.00
532018CR01141	201804760	12/20/2018	$ 750.00		$ 750.00
272017CR01645	201804791	12/26/2018	$ 500.00		$ 500.00
272018CR01032	201900033	1/3/2019	$ 150.00		$ 150.00
272018CR00403	201900041	1/3/2019	$ 500.00		$ 500.00
272018CR01302	201900108	1/10/2019	$ 500.00		$ 500.00
532019CR00176	201900268	1/23/2019	$ 750.00		$ 750.00
532017CR01227	201900526	2/9/2019	$ 750.00		$ 750.00
532019CR00429	201900641	2/17/2019	$ 750.00		$ 750.00
532019CR00279	201900745	2/26/2019	$ 500.00		$ 500.00
532019CR00344	201900820	3/2/2019	$ 750.00		$ 750.00
532019CR00448	201900927	3/12/2019	$ 750.00		$ 750.00
532019CR00545	201901014	3/16/2019	$ 750.00		$ 750.00
122019CR0009	201901035	3/19/2019	$ 1,000.00		$ 1,000.00
532018CR01755	201901043	3/20/2019	$ 500.00		$ 500.00
532019CR00553	201901108	3/24/2019	$ 750.00		$ 750.00
532019CR00009	201901110	3/24/2019	$ 3,000.00		$ 3,000.00
512019CR00102	201901246	4/3/2019	$ 500.00		$ 500.00
532015CR01903	201901252	4/4/2019	$ 500.00		$ 500.00
272018CR01594	201901303	4/6/2019	$ 500.00		$ 500.00
CR-2018-043	201901305	4/6/2019	$ 950.00		$ 950.00
532019CR00579	201901399	4/13/2019	$ 2,500.00		$ 2,500.00
532019CR00695	201901400	4/13/2019	$ 750.00		$ 750.00
532019CR00607	201901402	4/14/2019	$ 3,000.00		$ 3,000.00
532018CR01112	201901427	4/16/2019	$ 750.00		$ 750.00
532019CR00286	201901435	4/16/2019	$ 500.00	$ 20.00	$ 480.00
532019CR00718	201901540	4/20/2019	$ 750.00		$ 750.00

WILLIAMS COUNTY SHERIFF'S OFFICE
Williston, North Dakota

Appendix A
Missing Cash Bonds

Case #	Receipt #	Date	Bond Amount	Cash found in Bond Envelope	Questioned Cost
532019CR00641	201901542	4/21/2019	$ 750.00		$ 750.00
532019CR00696	201901545	4/21/2019	$ 750.00		$ 750.00
532019CR00710	201901547	4/21/2019	$ 750.00		$ 750.00
532019CR00715	201901548	4/21/2019	$ 750.00		$ 750.00
532019CR00626	201901613	4/25/2019	$ 2,500.00	$ 990.00	$ 1,510.00
			$ 39,076.80	$ 1,280.00	
				Total Amount Questioned	$ 37,796.80

* Credit is being given for a bond envelope found with $120 cash for a bond that was paid in full on June 7, 2018.

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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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