



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Emerado Park District

Emerado, North Dakota

Special Examination

June 1, 2019 through July 31, 2020

Client Code: 7042-20



Photo credit: North Dakota Tourism



Office of the
State Auditor

EMERADO PARK DISTRICT

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January 6, 2021

Rebekah Wallen, Special Fund Underwriter
North Dakota Insurance Reserve Fund
1320 West Century Avenue
Bismarck, ND 58502

Re: Emerado Park District, Bond No. 1948, Claim No. 132

Dear Ms. Wallen,

We performed a special examination of the Emerado Park District for the period June 1, 2019 through July 31, 2020. a former employee was the former bookkeeper at Emerado Park District. These records are the responsibility of the Emerado Park District's management.

Based on our examination, we noted the following:

- There were 2 unsupported payroll checks to a former employee, which exceeded her approved salary. Unsupported payroll checks totaled \$554.10.
- Emerado Park District's debit card was used by a former employee to pay for personal expenses totaling \$11,986.94.
- A pancake benefit was held by the Emerado Park District. A former employee did not deposit benefit proceeds totaling \$352 into the Emerado Park District's bank account.

The total amount in question is \$12,893.04. Detailed schedules of the unsupported payroll checks and questioned debit card expenses are presented on the following pages. The North Dakota Insurance Reserve Fund should take whatever action may be necessary regarding this matter.

Sincerely,

/S/

Joshua C. Gallion
State Auditor

SUMMARY OF AMOUNTS QUESTIONED

June 1, 2019 through July 31, 2020

	<u>Amount Questioned</u>
Unsupported Payroll Checks Exceeding Approved Salary	\$ 554.10
Questioned Debit Card Transactions	11,986.94
Undeposited Pancake Benefit Proceeds	<u>352.00</u>
Total Amounts Questioned	<u><u>\$ 12,893.04</u></u>

UNSUPPORTED PAYROLL CHECKS EXCEEDING APPROVED
SALARY

June 1, 2019 through July 31, 2020

<u>Check Date</u>	<u>Payee</u>	<u>Check Number</u>	<u>Unsupported Amount</u>
8/15/2019	Former Employee	2277	\$ 277.05
10/20/2019	Former Employee	2307	277.05
		Total	<u>\$ 554.10</u>

QUESTIONED DEBIT CARD TRANSACTIONS

June 1, 2019 through July 31, 2020

<u>Transaction Date</u>	<u>Payee</u>	<u>Unsupported Amount</u>
8/1/2019	AT&T	\$ 384.53
8/30/2019	AT&T	761.81
9/4/2019	Super Pumper	10.89
9/19/2019	Midco	250.00
10/1/2019	Walmart	19.47
10/1/2019	Super Pumper	7.27
10/3/2019	Scheels	176.96
10/10/2019	Midco	176.81
10/16/2019	Super Pumper	5.60
10/18/2019	Super Pumper	12.73
10/18/2019	Super Pumper	12.64
10/18/2019	Super Pumper	5.88
10/22/2019	Super Pumper	4.71
10/23/2019	Super Pumper	11.63
10/28/2019	Amazon	10.49
11/4/2019	Subway	7.86
11/4/2019	AT&T	365.14
11/5/2019	Super Pumper	21.60
11/6/2019	Super Pumper	10.54
11/6/2019	Subway	21.06
11/7/2019	Super Pumper	5.02
11/12/2019	Walmart	9.14
11/14/2019	Super Pumper	12.51
11/14/2019	Super Pumper	15.55
11/18/2019	CVS	72.89
11/18/2019	Subway	8.69
11/18/2019	AT&T	381.72
11/18/2019	Walmart	47.75
11/18/2019	AT&T	243.99
11/19/2019	Super Pumper	12.32
11/20/2019	Super Pumper	5.83
11/27/2019	ATM Surcharge	3.75
11/27/2019	WU Santand	300.25
11/29/2019	Super Pumper	9.05
11/29/2019	Super Pumper	20.97

QUESTIONED DEBIT CARD TRANSACTIONS

June 1, 2019 through July 31, 2020

<u>Transaction Date</u>	<u>Payee</u>	<u>Unsupported Amount</u>
11/29/2019	Super Pumper	18.62
12/2/2019	Amazon	41.99
12/3/2019	Super Pumper	13.31
12/9/2019	Super Pumper	22.17
12/9/2019	Dairy Queen	21.62
12/9/2019	Super Pumper	31.01
12/16/2019	Party City	71.80
12/16/2019	Dominos	33.55
12/17/2019	Super Pumper	9.81
12/23/2019	Walmart	90.39
12/23/2019	Super Pumper	23.60
12/23/2019	Party City	26.22
12/23/2019	Bath and Body	18.77
12/23/2019	Super Pumper	11.52
12/24/2019	Super Pumper	9.05
12/27/2019	AT&T	326.39
12/30/2019	Roku	84.96
1/2/2020	Super Pumper	22.60
1/3/2020	Walmart	54.40
1/9/2020	ATM Surcharge	3.75
1/9/2020	WU Santand	300.01
1/13/2020	Walmart	98.51
1/14/2020	CVS	75.92
1/14/2020	Altru Retail	30.00
1/14/2020	Midco	88.35
1/15/2020	Super Pumper	8.94
1/16/2020	Super Pumper	7.27
1/21/2020	Super Pumper	19.09
1/21/2020	Super Pumper	10.61
1/22/2020	Super Pumper	5.60
1/27/2020	Amazon	11.64
1/27/2020	Roku	84.96
1/27/2020	Adobe	15.74
1/29/2020	Super Pumper	10.28
2/3/2020	AT&T	326.70

QUESTIONED DEBIT CARD TRANSACTIONS

June 1, 2019 through July 31, 2020

<u>Transaction Date</u>	<u>Payee</u>	<u>Unsupported Amount</u>
2/3/2020	Indesign	22.04
2/11/2020	AT&T	122.00
2/12/2020	Netflix	15.99
2/18/2020	AT&T	336.92
2/21/2020	Adobe	15.74
2/24/2020	Amazon	26.78
2/24/2020	Super Pumper	19.34
2/25/2020	Super Pumper	7.27
2/26/2020	Roku	84.96
3/2/2020	Adobe	22.04
3/9/2020	Super Pumper	20.88
3/10/2020	Amazon	13.64
3/10/2020	CVS	86.63
3/10/2020	Super Pumper	7.27
3/11/2020	Netflix	15.99
3/13/2020	Walmart	105.45
3/16/2020	Petsmart	170.17
3/16/2020	Super Pumper	16.60
3/16/2020	Super Pumper	15.70
3/16/2020	Super Pumper	8.36
3/16/2020	Super Pumper	26.43
3/16/2020	AT&T	400.96
3/17/2020	Super Pumper	26.43
3/17/2020	Super Pumper	6.63
3/17/2020	Subway	16.63
3/18/2020	Sams Club	222.16
3/18/2020	Walmart	148.38
3/20/2020	Super Pumper	21.44
3/20/2020	Walmart	114.23
3/23/2020	Super Pumper	29.30
3/23/2020	Super Pumper	27.63
3/23/2020	Adobe	15.74
3/24/2020	Super Pumper	12.73
3/26/2020	Roku	84.96
3/30/2020	Michaels Stores	86.43

QUESTIONED DEBIT CARD TRANSACTIONS

June 1, 2019 through July 31, 2020

<u>Transaction Date</u>	<u>Payee</u>	<u>Unsupported Amount</u>
4/2/2020	Adobe	22.04
4/13/2020	AT&T	575.74
4/13/2020	Netflix	15.99
4/22/2020	Adobe	15.74
4/27/2020	Roku	84.96
5/4/2020	Adobe	22.04
5/11/2020	Netflix	15.99
5/21/2020	Adobe	15.74
5/22/2020	Subway	27.45
5/22/2020	Super Pumper	20.58
5/22/2020	Walmart	182.62
5/26/2020	Roku	84.96
5/29/2020	Subway	11.58
6/1/2020	Shield Republic	121.95
6/1/2020	Super Pumper	18.32
6/1/2020	Walmart	87.92
6/1/2020	Super Pumper	13.09
6/1/2020	Super Pumper	16.75
6/2/2020	Super Pumper	5.60
6/2/2020	Adobe	22.04
6/3/2020	CVS	194.83
6/4/2020	Valley Dairy	10.02
6/5/2020	AT&T	374.83
6/8/2020	Super Pumper	19.50
6/11/2020	Netflix	15.99
6/15/2020	Sams Club	203.08
6/15/2020	Sams Club	111.17
6/15/2020	Amazon	52.49
6/22/2020	Menards	43.68
6/22/2020	Adobe	15.74
6/23/2020	Super Pumper	14.28
6/26/2020	Roku	84.96
6/30/2020	Walmart	154.87
6/30/2020	AT&T	334.85
7/2/2020	AT&T	793.04

QUESTIONED DEBIT CARD TRANSACTIONS

June 1, 2019 through July 31, 2020

<u>Transaction Date</u>	<u>Payee</u>	<u>Unsupported Amount</u>
7/2/2020	Adobe	22.04
7/3/2020	Dominos	108.31
7/6/2020	Dairy Queen	16.35
7/6/2020	Walmart	43.07
7/6/2020	Super Pumper	21.17
7/6/2020	Super Pumper	34.06
7/6/2020	Super Pumper	10.48
7/6/2020	Super Pumper	7.35
7/6/2020	Walmart	57.90
7/13/2020	Netflix	15.99
7/21/2020	Adobe	15.74
	Total	<u>\$ 11,986.94</u>



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