



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Marmarth Public School District

Marmarth, North Dakota

Special Examination

September 18, 2019 through December 16, 2020

Client Code: 7043-21



Photo credit: North Dakota Tourism



Office of the
State Auditor

MARMARTH PUBLIC SCHOOL DISTRICT

Table of Contents

Auditor's Report	1
Summary of Amounts Questioned	2
Questioned Checks and Electronic Transactions	3

STATE AUDITOR
Joshua C. Gallion



PHONE
701-328-2241
FAX
701-328-2345

www.nd.gov/auditor

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. Boulevard Ave. Dept. 117
Bismarck, North Dakota, 58505

ndsao@nd.gov

January 6, 2021

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

Re: Marmarth Public School District, Bond No. 1959, Claim No. 133

Dear Ms. Wallen,

We performed a special examination of the Marmarth Public School District for the period September 18, 2019 through December 16, 2020. A former employee was the Teachers Aid at Marmarth Public School District. These records are the responsibility of the Marmarth Public School District's Teachers who manage this account.

Based on our examination, we noted the following:

- The checking account in question is in the name of the Marmarth School Teachers and is funded by students fundraisers and pizza sales. The account is primarily used for donations to "Pennies for Patients" and other small miscellaneous items for school projects and field trips.
- There were 2 Electronic Payments and 8 Checks written out of the Marmarth Public School Teachers checking account by a former employee that were not related to School Business to pay for personal expenses totaling \$3,459.65.

The total amount in question is \$3,459.65. Detailed schedules of the questioned checks and electronic payment 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

September 18, 2019 through December 16, 2020

	<u>Amount Questioned</u>
Questioned Checks and Electronic Transactions	3,459.65
Total Amounts Questioned	<u>\$ 3,459.65</u>

QUESTIONED CHECKS AND ELECTRONIC TRANSACTIONS

September 18, 2019 through December 16, 2020

<u>Date Cleared Bank</u>	<u>Payee</u>	<u>Unsupported Amount</u>
12/26/2019	Reynolds	\$ 171.56
12/26/2019	Former Employee	300.00
12/31/2019	ND DOT	1,175.00
12/19/2019	Tel Web	193.21
12/23/2019	WAL-MART	738.57
1/22/2020	Reynolds	144.43
1/29/2020	Reynolds	208.38
2/3/2020	Former Employee	300.00
2/3/2020	Unclear	98.50
2/6/2020	Former Employee	130.00
	Total	<u>\$ 3,459.65</u>



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505