



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

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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. Renee Tottten 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 Ms. Renee Totten 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
Renee Totten, Former Teachers Aide

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
Renee Totten, Former Teachers Aide

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 | Renee Totten | 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 | Renee Totten | 300.00 |
| 2/3/2020 | Unclear | 98.50 |
| 2/6/2020 | Renee Totten | 130.00 |
| | Total | <u>\$ 3,459.65</u> |



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