



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

City of Lincoln

Lincoln, North Dakota

Special Examination

May 3, 2020 through May 2, 2022

Client Code: 7047-23



Photo credit: North Dakota Tourism



Office of the
State Auditor

CITY OF LINCOLN
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

March 10, 2023

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

Re: City of Lincoln, Bond No. 1603, Claim No. 134

Dear Ms. Wallen,

We performed a special examination of the City of Lincoln for the period May 3, 2020 through May 2, 2022. A former employee worked for the City of Lincoln through July 27, 2021. These records are the responsibility of the City of Lincoln who manage this account.

Based on our examination, we noted the following:

- Amounts recorded in the Odyssey System related to court costs did not appear to be recorded into the cities general accounting system.

The total amount in question is \$13,752. Detailed schedules of the questioned missing till deposits 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

May 3, 2020 through July 27, 2021

	<u>Amount Questioned</u>
Questioned Missing Revenue	13,752.00
Total Amounts Questioned	<u>\$ 13,752.00</u>

QUESTIONED MISSING
REVENUE

May 3, 2020 through July 27, 2021

Till Deposit Date	Unsupported Amount
5/18/2020	\$ 190.00
6/4/2020	310.00
6/17/2020	300.00
6/26/2020	180.00
7/7/2020	138.00
7/16/2020	500.00
8/5/2020	725.00
8/12/2020	300.00
9/10/2020	160.00
9/18/2020	800.00
10/2/2020	940.00
10/23/2020	250.00
11/9/2020	350.00
11/30/2020	500.00
12/22/2020	198.00
12/31/2020	150.00
Total	<u>\$ 5,991.00</u>

Till Deposit Date	Unsupported Amount
1/21/2021	\$ 160.00
2/3/2021	100.00
2/11/2021	300.00
2/26/2021	400.00
3/11/2021	320.00
3/23/2021	510.00
4/8/2021	1,650.00
4/22/2021	960.00
5/24/2021	621.00
5/27/2021	280.00
6/16/2021	1,195.00
6/23/2021	475.00
7/6/2021	630.00
7/27/2021	160.00
Total	<u>\$ 7,761.00</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