

State Auditor Joshua C. Gallion

McIntosh County Soil Conservation District

Ashley, North Dakota Special Examination

September 30, 2020 through September 30, 2022



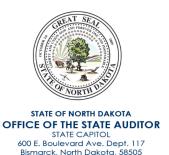


MCINTOSH COUNTY SOIL CONSERVATION DISTRICT

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STATE AUDITOR
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September 6, 2023

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

Re: McIntosh County Soil District, Bond No. 2261, Claim No. 136

Dear Ms. Wallen,

We performed a special examination of the McIntosh County Soil Conservation District for the period September 30, 2020 through September 30, 2022. A former employee was the former office manager. These records are the responsibility of the McIntosh Soil District who manage this account.

Based on our examination, we noted the following:

 Payroll checks made to a former employee were being questioned if they were being properly recorded in quick books. Per testing we found \$32,139.53 of questioned costs that may not have been properly recorded or approved by the district.

The total amount in question is \$32,139.53 Detailed schedules of the questioned checks 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 30, 2020 through September 30, 2022

	Amount
	Questioned
Questioned Checks	\$ 32,139.53
Total Amounts Questioned	\$ 32,139.53

QUESTIONED CHECKS AND ELECTRONIC TRANSACTIONS

September 30, 2020 through September 30, 2022

		Unsupported	
Date Cleared Bank C	·		ount
10/6/2020	10316 Former Employee-Payroll	\$	1,095.14
11/3/2020	10313 Former Employee-Payroll	\$	1,095.14
11/16/2020	10318 Former Employee-Payroll	\$	1,000.28
12/11/2020	10337 Former Employee-Payroll	\$	1,095.14
12/22/2020	10379 Former Employee	\$	1,095.14
1/4/2021	10376 Former Employee	\$	1,095.14
1/11/2021	10386 Former Employee	\$	1,095.14
2/1/2021	10414 Former Employee	\$	1,095.14
2/16/2021	10385 Former Employee-Payroll	\$	1,095.31
3/5/2021	10442 Former Employee	\$	1,095.14
3/25/2021	10420 Former Employee	\$	1,095.14
4/30/2021	10394 Former Employee	\$	1,095.14
5/21/2021	10395 Former Employee	\$	1,095.14
6/11/2021	10439 Former Employee	\$	1,095.14
6/30/2021	10459 Former Employee	\$	1,095.14
7/19/2021	10450 Former Employee	\$	1,129.08
7/28/2021	10464 Former Employee	\$	1,129.08
8/10/2021	10472 Former Employee	\$	1,129.08
8/31/2021	10488 Former Employee	\$	1,129.08
9/9/2021	10477 Former Employee-Payroll	\$	1,129.08
9/17/2021	10494 Former Employee	\$	1,129.08
11/3/2021	10517 Former Employee	\$	1,129.08
11/10/2021	10512 Former Employee	\$	1,129.08
11/17/2021	10527 Former Employee	\$	1,129.08
11/24/2021	10522 Former Employee	\$	1,129.08
12/6/2021	10539 Former Employee	\$	1,129.08
1/27/2022	10518 Former Employee	\$	1,129.08
2/2/2022	10533 Former Employee	\$	1,129.08
6/8/2022	10525 Former Employee	\$	1,129.08
0, 0, 2022	10323 Former Employee	Y	1,123.00

Total \$ 32,139.53



NORTH DAKOTA STATE AUDITOR JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

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