



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

McIntosh County Soil Conservation District

Ashley, North Dakota

Special Examination

September 30, 2020 through September 30, 2022



Photo credit: North Dakota Tourism



Office of the
State Auditor

MCINTOSH COUNTY SOIL CONSERVATION DISTRICT

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September 6, 2023

Rebekah Wallen, Special Fund Underwriter
North Dakota 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

	<u>Amount Questioned</u>
Questioned Checks	\$ 32,139.53
Total Amounts Questioned	<u>\$ 32,139.53</u>

QUESTIONED CHECKS AND ELECTRONIC TRANSACTIONS

September 30, 2020 through September 30, 2022

Date Cleared	Bank Check #	Payee	Unsupported Amount
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
Total			<u>\$ 32,139.53</u>



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