



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Neche Park Board

Neche, North Dakota

Special Examination

October 14, 2020 through July 31, 2022

Client Code: 7045-22



Photo credit: North Dakota Tourism



Office of the
State Auditor

NECHE PARK BOARD

Table of Contents

Auditor's Report	1
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October 17, 2023

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

Re: Neche Park Board, Bond No. 3755, Claim No. 137

Dear Ms. Wallen,

We performed a special examination of the Neche Park Board for the period October 14, 2020 through July 31, 2022. A former board member was the Neche Park Board Chair. These records are the responsibility of the Neche Park Board who manage this account.

Based on our examination, we noted the following:

- In the two year window that we can test for potential fraudulent transactions, no questioned costs were noted. Please note that the Neche Park Board did find questioned costs of \$800 in the year 2016 which was before our testing period.

The North Dakota Insurance Reserve Fund should take whatever action may be necessary regarding this matter.

Sincerely,

/S/

Joshua C. Gallion
State Auditor



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NORTH DAKOTA STATE AUDITOR'S OFFICE

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