

Secretary of State
BISMARCK, NORTH DAKOTA

Audit Report

For the Two-year Period Ended
June 30, 2014

ROBERT R. PETERSON
STATE AUDITOR



Office of the State Auditor
Division of State Audit

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BISMARCK, NORTH DAKOTA 58505

Transmittal Letter

July 13, 2015

The Honorable Jack Dalrymple, Governor
Members of the North Dakota Legislative Assembly
The Honorable Al Jaeger, Secretary of State

We are pleased to submit this audit of the Secretary of State for the two-year period ended June 30, 2014. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

In determining the contents of the audits of state agencies, the primary consideration was to determine how we could best serve the citizens of the state of North Dakota. Naturally we determined financial accountability should play an important part of these audits. Additionally, operational accountability is addressed whenever possible to increase efficiency and effectiveness of state government.

The in-charge auditor for this audit was Lindsey Ressler. Alec Grande, CPA, and Megan Reis were the staff auditors. Paul Welk, CPA, was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-2241. We wish to express our appreciation to Mr. Jaeger and his staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Bob Peterson".

Robert R. Peterson
State Auditor

Executive Summary

Introduction

The North Dakota Office of the Secretary of State receives, records, and files original bills and resolutions from each Legislative Assembly; keeps a register of and attests the official acts of the Governor; and is the custodian of the Great Seal and other official state documents.

The Secretary of State serves as a member and secretary of the Emergency Commission, is a member of the Board for the State Historical Society, the Theodore Roosevelt Rough Rider Awards Committee, and is the Secretary of the State Canvassing Board. The Secretary of State is also the state's chief election officer and is the Commissioner of Combative Sports (Boxing and Mixed Martial Arts).

The office registers and files reports for over 40 different administrative functions related to businesses and is the central depository for lien filings related to the Uniform Commercial Code, agriculture, and other miscellaneous items. Among other duties, the Secretary of State registers lobbyists and charitable organizations, licenses contractors, and the commissioning of notaries public.

Additional information is available at the Secretary of State's website at www.nd.gov/sos.

The Legislative Audit and Fiscal Review Committee (LAFRC) requests that certain items be addressed by auditors performing audits of state agencies. Those items and the Office of the State Auditor's responses are noted below.

Responses to LAFRC Audit Questions

1. What type of opinion was issued on the financial statements?

Financial statements were not prepared by the Secretary of State in accordance with generally accepted accounting principles so an opinion is not applicable. The agency's transactions were tested and included in the state's basic financial statements on which an unmodified opinion was issued.

2. Was there compliance with statutes, laws, rules, and regulations under which the agency was created and is functioning?

Yes.

3. Was internal control adequate and functioning effectively?

Yes.

4. Were there any indications of lack of efficiency in financial operations and management of the agency?

No.

5. *Has action been taken on findings and recommendations included in prior audit reports?*

There were no recommendations included in the prior audit report.

6. *Was a management letter issued? If so, provide a summary below, including any recommendations and the management responses.*

Yes, a management letter was issued and is included on page 17 of this report, along with management's response.

LAFRC Audit Communications

7. *Identify any significant changes in accounting policies, any management conflicts of interest, any contingent liabilities, or any significant unusual transactions.*

There were no significant changes in accounting policies, no management conflicts of interest were noted, no contingent liabilities were identified or significant unusual transactions.

8. *Identify any significant accounting estimates, the process used by management to formulate the accounting estimates, and the basis for the auditor's conclusions regarding the reasonableness of those estimates.*

The Secretary of State's financial statements do not include any significant accounting estimates.

9. *Identify any significant audit adjustments.*

Significant audit adjustments were not necessary.

10. *Identify any disagreements with management, whether or not resolved to the auditor's satisfaction relating to a financial accounting, reporting, or auditing matter that could be significant to the financial statements.*

None.

11. *Identify any serious difficulties encountered in performing the audit.*

None.

12. *Identify any major issues discussed with management prior to retention.*

This is not applicable for audits conducted by the Office of the State Auditor.

13. *Identify any management consultations with other accountants about auditing and accounting matters.*

None.

14. Identify any high-risk information technology systems critical to operations based on the auditor's overall assessment of the importance of the system to the agency and its mission, or whether any exceptions identified in the six audit report questions to be addressed by the auditors are directly related to the operations of an information technology system.

ConnectND Finance, Human Resource Management System (HRMS), and the AS400 (Business Registration and Accounting System) are high-risk information technology systems critical to the Secretary of State.

Audit Objectives, Scope, and Methodology

Audit Objectives

The objectives of this audit of the Secretary of State for the two-year period ended June 30, 2014 were to provide reliable, audited financial statements and to answer the following questions:

1. What are the highest risk areas of the Secretary of State's operations and is internal control adequate in these areas?
2. What are the significant and high-risk areas of legislative intent applicable to the Secretary of State and are they in compliance with these laws?
3. Are there areas of the Secretary of State's operations where we can help to improve efficiency or effectiveness?

Audit Scope

This audit of the Secretary of State is for the two-year period ended June 30, 2014. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Secretary of State has operations in the following locations. Each location was included in the audit scope:

- State Capitol
North Dakota Association of Counties Building - 1661 Capitol Way, Bismarck, ND

Audit Methodology

To meet the objectives outlined above, we:

- Prepared financial statements from the legal balances on the state's accounting system tested as part of this audit and the audit of the state's Comprehensive Annual Financial Report and reviewed management's discussion and analysis of the financial statements.
- Performed detailed analytical procedures including computer-assisted auditing techniques. These procedures were used to identify high-risk transactions and potential problem areas for additional testing.
- Tested internal control and compliance with laws and regulations which included selecting representative samples to determine if controls were operating effectively and to determine if laws were being followed consistently. Non-statistical sampling was used and the results were projected to the population. Where applicable, populations were stratified to ensure that particular groups within a population were adequately

- represented in the sample, and to improve efficiency by gaining greater control on the composition of the sample.
- Interviewed appropriate agency personnel.
 - Queried the ConnectND (PeopleSoft) system. Significant evidence was obtained from ConnectND.
 - Observed Secretary of State's processes and procedures.

In aggregate there were no significant limitations or uncertainties related to our overall assessment of the sufficiency and appropriateness of audit evidence.

Management's Discussion and Analysis

The accompanying financial statements have been prepared to present the Secretary of State's revenues and expenditures on the legal (budget) basis. The accompanying financial statements are not intended to be presented in accordance with generally accepted accounting principles (GAAP).

The following management discussion and analysis was prepared by the Secretary of State's management. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of this supplementary information to ensure it does not conflict with the knowledge we gained as part of our audit.

For the two-year period June 30, 2014, operations of the Secretary of State were primarily supported by appropriations from the state's general fund. This is supplemented by fees credited to the agency's operating fund.

Financial Summary

For the state's general fund, the agency received revenue related to its various administrative responsibilities including, but not limited to, documents pertaining to over 40 business categories; contractor licensing; registering charitable organizations and lobbyists; commissioning of notaries public; and the filing of security documents in the agency's central indexing system (CIS) concerning lending and other secured transactions, e.g., Uniform Commercial Code (UCC), agricultural products, livestock, and certain miscellaneous liens.

As allowed by the provisions of N.D.C.C. § 54-09-08, the revenue received for the sale of public information related to businesses is deposited into a special fund titled the General Services Operating Fund. It allows the agency to retain revenue to cover, in direct correlation to the demand, the expenses for providing the information.

The revenue generated from the Secretary of State's operations was approximately 4.6% higher for the fiscal year ended June 30, 2014, compared to fiscal year 2013. The combined revenue generated in the 2011-2013 biennium for the general and the special funds increased approximately 36% over the previous biennium.

According to the provisions of the Help America Vote Act of 2002 (HAVA), North Dakota is designated to receive up to \$20,000,000. The first installment of \$5,000,000 did not require a state match. The second and third installments of \$4,150,000 and \$7,446,803, respectively, appeared as revenue for the period ending June 30, 2005. For the period ending June 30, 2009 and June 30, 2010, the state received three additional HAVA allocations of \$575,000, \$500,000, and \$350,000, respectively. In fiscal year 2012, the state received additional funding of \$6,454.

As required by HAVA, the 2003 Legislative Assembly created an election fund in which funds received under the Act and the state's match are deposited. The funds remain in the account until the need exists to expend them. As required by HAVA, any interest earned on the unexpended funds is deposited back into the election fund. A portion of the federal funds are invested in certificates of deposit at the Bank of North Dakota to earn additional interest. The accumulated interest provides additional financial resources to fund election administration and

voter education. Additionally, it has extended the life of the election fund much longer by leveraging and earning interest off of the federal/state funds deposited into it.

According to the North Dakota HAVA State Plan adopted in 2004, after all of the requirements in HAVA are fulfilled, the remaining funds, plus interest earned, will be used to pay “on-going” election expenses. These expenses are identified in the state plan as, “To assist counties with programming expenses, maintenance, equipment replacement, and/or other election related projects or technology upgrades.”

On June 30, 2014, the balance in the election fund was approximately \$3.89 million. This amount included federal funds, interest earned, state matching funds, and other monies received from the state’s counties.

Agency Initiatives

To provide timely services to the public, the effective use of technology is important for the agency’s productivity and the fair administration of state laws, which are clear in their processes and purposes. Therefore, by building on significant advances reported during previous audit periods, the agency continues to place a priority on developing and improving services for its customers, taxpayers, and citizens through a variety of ways.

Through the legislative process, the agency supports and promotes the passage of legislation that clarifies, updates, or repeals obsolete sections of state law as they relate to each of the agency’s administrative functions.

A significant accomplishment is the successful ongoing implementation of the provisions of the Help America Vote Act of 2002 (HAVA). By collaborating with the North Dakota Association of Counties and county election officials, the state achieved a positive working relationship. It has resulted in elections held without incident.

The agency continues to enhance the Central Voter File, which is a comprehensive poll book of the state’s active voters. The agency also developed, implemented, and launched ND VOICES, which is an election administration tool allowing a single point of entry for all pertinent election data for election officials across the state and providing election results to the public through one portal for every contest listed on any ballot in the state. These two systems working in concert provide valuable information through the Secretary of State’s website to voters, candidates, political parties, and election officials.

To improve its services, productivity, efficiency, and provide electronic on-line filing of business registrations and annual reports, along with related fee payments, the agency is developing in partnership with the state’s Information Technology Department (ITD) a new software application. The new system will replace outdated filing systems on the state’s mainframe and AS/400.

Analysis of Significant Variances - Budgeted and Actual Expenditures

The unexpended appropriations of \$149,588 in the salary and wages line item is related to various vacant positions throughout the biennium. The agency experienced a relatively large amount of staff turnover in the 2011-2013 biennium. In addition, two positions were vacant for an extended period of time, which resulted in a considerable decrease in expenditures in the salary and wages line item.

The significant amount of unexpended appropriation for the operating expenses line is due to the fact that the funding for the agency's new software application was included in the operating line. Since the software application was still in progress at the end of the 2011-2013 biennium, the agency requested that approximately \$1.35 million be allowed as carryover into the 2013-2015 biennium to continue development of the software application.

The significant amount of unexpended appropriation for the election reform line (\$3,943,418) occurred because funding for the 2011-2013 biennium was requested based on the remaining balance of the HAVA funds and the possibility that several of the state's counties would enter into an agreement with the state to purchase electronic pollbooks. Since only a few counties have opted to purchase pollbooks to date, a significant portion of the authorization has not been used, which caused the appearance of a large unexpended appropriation in the election reform line.

Financial Statements

Statement of Revenues and Expenditures

| | <u>June 30, 2014</u> | <u>June 30, 2013</u> |
|---|----------------------|----------------------|
| <u>Revenues and Other Sources:</u> | | |
| Licenses and Fees | \$ 6,063,541 | \$ 5,864,005 |
| Sales and Services | 346,281 | 331,096 |
| Refunds | 185,414 | 51,324 |
| Program Revenue | 14,140 | 12,565 |
| Interest on Investment | 6,195 | 11,572 |
| Total Revenues and Other Sources | \$ 6,615,571 | \$ 6,270,562 |
| <u>Expenditures and Other Uses:</u> | | |
| ITD Data Processing, Communications, and Contractual Services | \$ 2,952,954 | \$ 2,342,477 |
| Salaries and Benefits | 2,277,781 | 2,177,421 |
| Professional Services | 635,364 | 219,994 |
| Equipment | 154,188 | 17,705 |
| Supplies | 128,424 | 67,229 |
| Postage | 121,493 | 118,442 |
| Miscellaneous Operating Expenses | 66,987 | 63,498 |
| Printing | 54,487 | 67,333 |
| Travel | 41,881 | 46,788 |
| Professional Development | 13,620 | 5,212 |
| Grants | 18,900 | 479,233 |
| Total Expenditures and Other Uses | \$ 6,466,079 | \$ 5,605,332 |

Statement of Appropriations

For The Year Ended June 30, 2014

| Expenditures by Line Item: | <u>Original Appropriation</u> | <u>Adjustments</u> | <u>Final Appropriation</u> | <u>Expenditures</u> | <u>Unexpended Appropriation</u> |
|---------------------------------------|-----------------------------------|---------------------|--------------------------------|---------------------|-------------------------------------|
| Salaries and Benefits | \$ 4,263,223 | | \$ 4,263,223 | \$ 2,187,129 | \$ 2,076,094 |
| Accrued Leave Payments | 82,831 | | 82,831 | 26,932 | 55,899 |
| Operating Expenses | 2,663,597 | \$ 1,430,375 | 4,093,972 | 2,529,870 | 1,564,102 |
| Capital Assets | 10,000 | | 10,000 | 0 | 10,000 |
| Petition Review | 8,000 | | 8,000 | 2,284 | 5,716 |
| Election Reform | 5,143,115 | | 5,143,115 | 1,498,924 | 3,644,191 |
| Public Printing- Operating | 320,500 | | 320,500 | 204,688 | 115,812 |
| Totals | <u>\$ 12,491,266</u> | <u>\$ 1,430,375</u> | <u>\$ 13,921,641</u> | <u>\$ 6,449,827</u> | <u>\$ 7,471,814</u> |
| Expenditures by Source: | | | | | |
| General Fund | \$ 6,646,849 | \$ 1,351,035 | \$ 7,997,884 | \$ 4,828,797 | \$ 3,169,087 |
| Other Funds | 5,844,417 | 79,340 | 5,923,757 | 1,621,030 | 4,302,727 |
| Totals | <u>\$ 12,491,266</u> | <u>\$ 1,430,375</u> | <u>\$ 13,921,641</u> | <u>\$ 6,449,827</u> | <u>\$ 7,471,814</u> |

Appropriation Adjustments:

The \$1,430,375 increase to the Operating Expenses line is made up of two separate adjustments. The first adjustment is a \$75,000 carryover approved by NDCC section 54-09-08. The second adjustment is \$1,355,375 for an ongoing information technology project to replace the AS400 and Central Indexing system. The adjustment was approved by NDCC section 54-44.1-11.

Expenditures Without Appropriations Of Specific Amounts:

The Athletic Advisory Board Fund has a continuing appropriation authorized by NDCC section 53-01-09 (\$16,789.51 of expenditures during the fiscal year).

Statement of Appropriations

For The Biennium Ended June 30, 2013

| Expenditures by Line Item: | <u>Original Appropriation</u> | <u>Adjustments</u> | <u>Final Appropriation</u> | <u>Expenditures</u> | <u>Unexpended Appropriation</u> |
|--|-----------------------------------|--------------------|--------------------------------|----------------------|-------------------------------------|
| Salaries and Benefits | \$ 3,423,343 | \$ 666,000 | \$ 4,089,343 | \$ 3,939,755 | \$ 149,588 |
| Operating Expenses | 6,164,989 | (367,474) | 5,797,515 | 4,343,000 | 1,454,515 |
| Petition Review | 8,000 | 15,000 | 23,000 | 22,369 | 631 |
| Election Reform Technology Carryover | 6,206,812 | 78,000 | 6,206,812 | 2,263,394 | 3,943,418 |
| Public Printing- Operating | 310,000 | | 310,000 | 261,500 | 48,500 |
| Totals | <u>\$ 16,113,144</u> | <u>\$ 391,526</u> | <u>\$ 16,504,670</u> | <u>\$ 10,908,018</u> | <u>\$ 5,596,652</u> |
| Expenditures by Source: | | | | | |
| General Fund | \$ 9,326,160 | \$ 93,000 | \$ 9,419,160 | \$ 8,019,624 | \$ 1,399,536 |
| Other Funds | 6,786,984 | 298,526 | 7,085,510 | 2,888,394 | 4,197,116 |
| Totals | <u>\$ 16,113,144</u> | <u>\$ 391,526</u> | <u>\$ 16,504,670</u> | <u>\$ 10,908,018</u> | <u>\$ 5,596,652</u> |

Appropriation Adjustments:

The \$666,000 adjustment to increase the Salaries and Benefits line was made up of three separate approved Emergency Commission requests. The first request was \$196,000 to pay overtime and temporary employees. The second adjustment was \$295,000 to add three full-time equivalent employees. The last adjustment was \$175,000 for temporary staff.

The \$367,474 adjustment to decrease the Operating Expenses line was a transfer to the Salaries and Benefits line authorized by the 2011 Legislative Assembly in Senate Bill 2002, section 4.

The \$15,000 adjustment to increase the Petition Review line was authorized by the Emergency Commission. The money was used to review a larger number of petitions than originally anticipated.

The 78,000 adjustment to increase the Technology Carryover line was authorized by the Carryover Commission.

Expenditures Without Appropriations Of Specific Amounts:

The Athletic Advisory Board Fund has a continuing appropriation authorized by NDCC section 53-01-09 (\$32,562.18 of expenditures for this biennium).

Internal Control

In our audit for the two-year period ended June 30, 2014, we identified the following areas of the Secretary of State's internal control as being the highest risk:

Internal Controls Subjected to Testing:

- Controls surrounding the processing of revenues.
- Controls surrounding the processing of expenditures.
- Controls effecting the safeguarding of assets.
- Controls relating to compliance with legislative intent.
- Controls surrounding the ConnectND (PeopleSoft) system.
- Controls surrounding the AS400 and Central Indexing information systems.

The criteria used to evaluate internal control is published in the publication *Internal Control – Integrated Framework* from the Committee of Sponsoring Organizations (COSO) of the Treadway Commission.

We gained an understanding of internal control surrounding these areas and concluded as to the adequacy of their design. We also tested the operating effectiveness of those controls we considered necessary based on our assessment of audit risk. We concluded internal control was adequate.

Auditors are required to report deficiencies in internal control that are significant within the context of the objectives of the audit. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect: (1) misstatements in financial or performance information; (2) violations of laws and regulations; or (3) impairments of effectiveness or efficiency of operations, on a timely basis. Considering both qualitative and quantitative factors, we did not identify any significant deficiencies in internal control.

Compliance With Legislative Intent

In our audit for the two-year period ended June 30, 2014, we identified and tested the Secretary of State's compliance with legislative intent for the following areas we determined to be significant and of higher risk of noncompliance:

- Proper reporting of credit card usage rates and credit card fees paid (2013 North Dakota Session Laws chapter 1002, section 7).
- Proper use of the following legally restricted funds:
 - Election Fund
 - Athletic Commission Fund
 - General Services Operating Fund
- Application of proper statutory rates relating to revenue:
 - Cooperatives (NDCC 10-15-36, subsection 5).
 - Corporation Operating with a Certificate (NDCC 10.19.1-142, subsection 4).
 - North Dakota Business Corporation Act (NDCC 10-19.2-147, subsections 1, 20, 24, and 26).
 - Limited Liability Corporation Act (NDCC 10-32-150, subsections 1, 12, 18, and 23).
 - Nonprofit Corporation Fees (NDCC10-33-140, subsection 1q).
 - Publicly Traded Corporations Franchise Fee (NDCC 10-35-28).
 - Nonprofit Limited Liability Company Act (NDCC 10-36-08, subsection 1o).
 - UCC Secured Transaction Fees (NDCC 41-09-96, subsections 1, 2, 4, 5, and 6).
 - Contractor License Fees (NDCC 43-07-07, subsections 1, 2, 3, and 4).
 - Contractor Renewal License Fees (NDCC 43-07-10, subsection 3).
 - Professional Employer Organizations (NDCC 43-55-04, subsections 1 and 2).
 - Notary Public Registration Fee (NDCC 44-06.1-20, subsection A).
 - Uniform Limited Partnership Act (NDCC 45-10.2-109, subsection 22).
 - Limited Liability Partnership (NDCC 45-22-22, subsections 1(a) and 1(c)).
 - Limited Liability Limited Partnership (NDCC 45-23-08, subsections 1 and 22(a)).
 - Trade Names Registration Fees & Renewals (NDCC 47-25-04).
 - Charitable Organizations (NDCC 50-22-04, subsection 1 and NDCC 50-22-02, subsection 2).
 - Secretary of State Fees (NDCC 54-09-04, subsections 4 and 7, and NDCC 54-09-11, subsection 1).
- Proper use of the State Treasurer (State Constitution, article X, section 12).
- Compliance with appropriations (2011 North Dakota Session Laws Senate Bill 2002 and 2013 North Dakota Session Laws House Bill 1002)
- Compliance with OMB's Purchasing Procedures Manual.
- Travel-related expenditures are made in accordance with OMB policy and state statute.
- Proper authority for investments of HAVA funds and interest being properly deposited into the Election Fund.

- Adequate blanket bond coverage of employees (NDCC section 26.1-21-08).
- Compliance with fixed asset requirements including record-keeping and annual inventory.
- Compliance with payroll-related laws including statutory salaries for applicable elected and appointed positions, and certification of payroll.

The criteria used to evaluate legislative intent are the laws as published in the *North Dakota Century Code* and the *North Dakota Session Laws*.

Government Auditing Standards require auditors to report all instances of fraud and illegal acts unless they are inconsequential within the context of the audit objectives. Further, auditors are required to report significant violations of provisions of contracts or grant agreements, and significant abuse that has occurred or is likely to have occurred.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. Thus, we concluded there was compliance with the legislative intent identified above.

While we did not find any items that were required to be reported in accordance with *Government Auditing Standards*, we noted certain inconsequential or insignificant instances of non-compliance that we have reported to management of the Office of the Secretary of State in a management letter dated July 13, 2014.

Operations

This audit did not identify areas of the Secretary of State's operations where we determined it was practical at this time to help to improve efficiency or effectiveness.

Management Letter (Informal Recommendations)

July 13, 2015

The Honorable Al Jaeger
Secretary of State
Office of the Secretary of State
600 E. Boulevard Avenue
Bismarck, ND 58505

Dear Mr. Jaeger,

We have performed an audit of the Office of the Secretary of State for the two-year period ended June 30, 2014, and have issued a report thereon. As part of our audit, we gained an understanding of the Office of the Secretary of State's internal control structure to the extent we considered necessary to achieve our audit objectives. We also performed tests of compliance as described in the same report.

Our audit procedures are designed primarily to enable us to report on our objectives including those related to internal control and compliance with laws and regulations and may not bring to light all weaknesses in systems and procedures or noncompliance with laws and regulations which may exist. We aim, however, to use our knowledge of your organization gained during our work to make comments and suggestions which we hope will be useful to you.

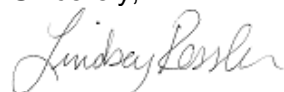
In connection with the audit, gaining an understanding of the internal control structure, and tests of compliance with laws and regulations referred to above, we noted certain conditions we did not consider reportable within the context of your audit report. These conditions relate to areas of general business practice or control issues that have no significant bearing on the administration of federal funds. We do, however, want to present our recommendation to you for your consideration and whatever follow-up action you consider appropriate. During the next audit we will determine if this recommendation has been implemented, and if not, we will reconsider its status. The following presents our informal recommendation.

Informal Recommendation 14-1: We recommend the Secretary of State improve documentation of their annual physical inventory of fixed assets in accordance with NDCC section 44-04-07.

Management of Office of the Secretary of State agreed with the recommendation.

I encourage you to call me or an audit manager at 328-2241 if you have any questions about the implementation of recommendations included in your audit report or this letter.

Sincerely,



Lindsey Ressler
Auditor in-charge

You may obtain audit reports on the internet at:

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or by contacting the
Division of State Audit

Office of the State Auditor
600 East Boulevard Avenue – Department 117
Bismarck, ND 58505-0060

(701) 328-2241