



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

## Department of Corrections and Rehabilitation

Audit Report for the Biennium Ended June 30, 2019

Client Code 530





### WHAT WE LOOKED AT

Our team audited the Department of Corrections and Rehabilitation which included reviewing financial transactions, expenditures and blanket bond coverage. Our team also looked at inmate release dates, parole and probation supervision, and possible efficiencies regarding the collection of parole and probation supervision fees.

### WHY WE LOOKED AT THIS

The DOCR requested that our team review the parole and supervision fee collection process and identify potential cost-saving steps that could be taken.

We reviewed the release dates of inmates. In addition to the impact on public safety, if people were held beyond their release date there is a potential for legal action being taken against the state. Our team also reviewed the parole and probation supervision for the integration of offenders back into communities.

North Dakota state law (N.D.C.C. 54-10-01) requires that our team performs a post-audit of all financial transactions of state government, detecting and reporting any defaults, and determining that expenditures have been made in accordance with law and appropriation acts.

### WHAT WE FOUND

#### Collection of Supervision Fees



Our team found ways to potentially reduce the cost of collecting fees, and increase the collection rate of supervision fees.

*Read more on page 4*

#### Data Limitation



Because of overwritten supervision data, we were unable to make sure offenders were supervised at the proper level and frequency.

*Read more on page 10*

#### Offender Supervision



15 out of 15 supervision level overrides we looked at did not have evidence of approval.

*Read more on page 11*

#### Pharmacy Inventory



Our team found a 74% error rate when checking approvals of pharmacy adjustments.

*Read more on page 12*

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## HAVE QUESTIONS? ASK US.

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# Introduction

## Department of Corrections and Rehabilitation

March 13, 2020

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**W**e are pleased to submit this audit of the Department of Corrections and Rehabilitation for the biennium ended June 30, 2019. 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.

The primary consideration in determining the contents of these audits is to produce informative audits to improve government. Statutory audit requirements are an important part of these audits and are addressed by our standard audit objective. Whenever possible, additional audit objectives are included to increase responsiveness and effectiveness of state government.

Allison Bader 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 the Director, Leann Bertsch, and her staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

**JOSHUA C. GALLION**  
**NORTH DAKOTA STATE AUDITOR**

## TERMS USED IN REPORT

**Appropriation:** An amount authorized by the North Dakota Legislative Assembly to be spent for a specific purpose.

**Blanket Bond Coverage:** Insurance to state agencies for any default or wrongful act on the part of any public employee or public official.

**Conflict of Interest:** Situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.

**ConnectND:** The accounting system for North Dakota.

**Default:** Failures to do something required by duty or law.

**Emergency Commission:** Group of elected officials that have the authority to transfer or expend money appropriated by the North Dakota Legislative Assembly. Additional information can be found in N.D.C.C. Chapter 54-16.

**Internal Control:** Policies and procedures that ensure reliable financial reporting, safeguard assets, promote accountability and efficiency, and prevent fraud.

**JPay:** Private company that partners with correctional facilities across the country to provide payment solutions for offenders and their families.

**LSI-R Assessment:** The Level of Service Inventory – Revised (LSI-R) is a risk/needs assessment tool used to identify problem areas in an offenders life and predict their risk of recidivism.

**Noncompliance:** Failure to act in accordance with a wish or command.

**North Dakota Administrative Code (N.D.A.C.):** Codification of all rules of state administrative agencies.

**North Dakota Century Code (N.D.C.C.):** Collection of all the statutes passed by the North Dakota Legislative Assembly.

**Performance Audit:** Engagements that provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.

**Session Laws:** Published after each regular and special legislative session and contain the laws enacted during that session.

**SID Number:** A unique identification number assigned to an offender by the Department of Corrections and Rehabilitation.

# Audit Results

## Parole and Probation Supervision Fee Efficiency and Effectiveness Measures

### OBJECTIVE

Are there efficiencies that could reduce the cost of collecting parole and probation supervision fees?

### CONCLUSIONS

Our team identified methods that have the potential to reduce the cost of collecting supervision fees and potentially increase the collection of supervision fees.

### BACKGROUND

While some states have moved toward eliminating supervision fees, North Dakota law currently requires that offenders on parole and probation pay supervision fees. Reducing the cost of collection or increasing the effectiveness of collections will reduce the money required by taxpayers to subsidize the supervision of offenders.

Offenders on parole and probation are required by state law (N.D.C.C. Section 12.1-32-07) to pay a supervision fee of at least \$55 per month. The purpose of the fee, according to the DOCR, is to offset the cost of supervising offenders on parole and probation.

The DOCR spends resources to collect supervision fees from offenders on parole or probation. The DOCR requested that our team review the collection process to identify potential cost-saving measures. Our research reviewed the costs associated with billing and collection of supervision fees as well as the potential improvement to the billing process to decrease costs as the collection of these fees has been decreasing. Our team also researched practices used by other states related to supervision fees.

### OFFENDER INCOME

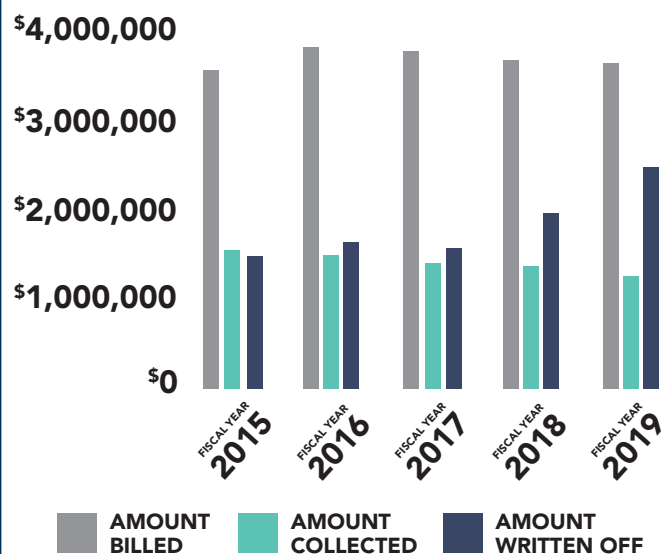
According to the Prison Policy Initiative,\* 77% of individuals on probation in North Dakota make less than \$20,000 per year. This could be an underlying factor for the low collection rate of supervision fees. In the 2017-2019 biennium, the DOCR billed \$7.32 million in supervision fees and only collected \$2.37 million.

### BILLING AND COLLECTION COST

The DOCR bills offenders semi-annually resulting in approximately 23,000 billing statements being mailed during the biennium. Of this amount, approximately 6,000 statements are returned to the DOCR because of incorrect mailing addresses.

### Collection for the Past Five Years

Year-after-year the collection rate is continuing to decrease and the amount the DOCR writes off increases.



Collections and writeoffs include amounts billed in prior years

Source: Amounts provided by DOCR, verified by ConnectND Financials

\*[prisonpolicy.org/blog/2019/04/09/probation\\_income](http://prisonpolicy.org/blog/2019/04/09/probation_income)



## Supervision Fee Billing and Collection Costs for the 2017-2019 Biennium

Fiscal Cost	
Paper	\$179
Envelopes	\$1,112
Postage	\$11,566
Central Printing Service	\$3,646
Account Staff	\$100,011
	<b>\$116,514</b>
Parole and Probation Cost	
Officers	\$390,045
<b>Total Cost</b>	<b>\$506,559</b>
<b>Billing &amp; Collection Per Statement</b>	<b>\$22.02*</b>

*Biennial costs estimated based on actual costs provided by the DOCR for one, six-month billing period, and multiplied by four. (February 2019 - July 2019)*

which requires extra pages for certain statements. A central printing service for state agencies stuffs the envelopes and mails the billing statements to the list provided by the DOCR. For them to properly stuff the statements, the DOCR must manually sort and separate the one-page statements and multi-page statements. The time spent sorting and the extra supplies required for the multi-page statements is an inefficient use of time. In addition, the DOCR prints the statements themselves because of the sorting that is required. If all the statements were one-page, the central printing service could print the statements, saving time and resources for the DOCR. Because of restrictions on the state accounting system, DOCR cannot move towards a one-page billing process because of the limits of the ConnectND format. Updating this would require the assistance of the Office of Management and Budget.

Our team looked at practices among other states to determine if methods existed to improve collection rates and decrease costs. The states researched were selected to obtain a variety of states charging monthly fees or lump sum supervision fee amounts. Those states included:

- New Mexico
- Rhode Island
- Idaho
- Georgia
- Michigan
- Delaware
- Minnesota
- Alaska
- Virginia
- Wyoming

Our research found several methods to potentially increase the collection of the supervision fee. Some of these methods would require North Dakota Legislative action for the DOCR to implement.

These returned statements are sorted and then given to the parole officers to hand-deliver to the individuals. The estimated cost related to billing and collection efforts totaled \$506,559 during the biennium.







This estimate is conservative as it does not take into account indirect costs such as facility and equipment costs. The DOCR indicated there is a slight increase in collections after the billing statements are sent out, however, the DOCR still wrote off or waived \$4.67 million in supervision fees during the 2017-2019 biennium.

### BILLING DETAILS

During the audit period, the DOCR indicated there were approximately 2,232 statements that were multiple-pages due to unpaid bills. The DOCR currently lists the current billing, along with itemized past due items on the statement

*\* By taking the total cost noted above, divided by the 23,000 statements mailed in the biennium, our team determined the estimated cost per statement is \$22.02. The cost estimates were developed by taking the costs for the six month billing period from February 2019 to July 2019 and multiplying that by four, as there were four billing periods within the biennium audited. Parole and Probation costs were calculated based on the estimated time spent by each parole & probation officer as a percentage of their total earnings, including benefits.*

# Methods Utilized by Other States

State(s)	Method	Details	North Dakota Legislative Action Required?
Rhode Island Delaware	Tax Intercept	When an individual has a state income tax refund, the amount is "intercepted" and used to pay debt obligations that a person owes.	 Yes
Idaho	Sanctions	Sanctions can include: <ul style="list-style-type: none"> <li>• Attending budgeting classes</li> <li>• Imposing a curfew</li> <li>• Revoking travel privileges</li> <li>• Sending warning letters</li> <li>• Increasing face-to-face reporting with parole officer</li> </ul>	 No
Idaho	One-page statement	Single page, rather than multiple pages being mailed. Example included on page 28 in appendix.	 No
Delaware	One-time fee	Delaware assesses a one-time fee of \$200 regardless of the offense.	 Yes
Minnesota	Graduated fee structure	Minnesota assesses fees based on a scale of \$300 per felony, \$200 per gross misdemeanor, and \$100 per misdemeanor.	 Yes
Alaska Virginia Wyoming	No charge for supervision	These states do not charge for supervision of individuals on parole or probation.	 Yes

While we identified additional methods DOCR could implement based on discussions and research of the other states, our audit also found that the DOCR currently has many procedures in place. These include:

- **Online Pay System, JPay**

DOCR accepts JPay as a form of payment for supervision fees. This provides offenders a convenient way to pay their fees online. In our research, we found that this was a common practice among other states, as well.

- **Twice a Year Billing Process**

While the supervision fee of \$55 is assessed every month, DOCR only sends bills to offenders once every six months. This saves significant DOCR resources.

- **Work for Pay**

DOCR accepts reasonable assigned work in lieu of payment as an option for some offenders, usually in the form of community service. This provides offenders that are unable to make payment an alternative that also benefits them financially.

- **Employment Coordinator Study**

DOCR indicated having an employment coordinator for offenders is part of a current study being conducted. If this were to be implemented, this would provide offenders additional help in obtaining a job. This would increase the likelihood that offenders would be capable of paying their supervision fees. This practice was seen among other states as well.



# Inmate Releases

## OBJECTIVE

Are inmates held until the expiration of the offender's sentence or until the offender is lawfully entitled to release?

## CONCLUSION

Inmates were held until the expiration of their sentence or until they were lawfully entitled to release.

## BACKGROUND

The director of the Department of Corrections and Rehabilitation (DOCR) is responsible for offenders committed to the legal and physical custody of the Department. This includes making sure each offender is held until the expiration of their sentence or until they are lawfully entitled to release. Releasing offenders prematurely could potentially impact public safety and keeping prisoners longer than their sentence could result in unnecessary costs to the state. Additionally, holding people beyond their release dates would be a violation of individual constitutional rights and could lead to legal action being taken against the state.

During the audit, our team tested several DOCR inmate release dates for accuracy including:

- Sampled 30 offender bookings out of approximately 3,040 admissions to the DOCR during the audit period.
- Sampled 25 offender releases out of approximately 3,150 inmates released or paroled.
- Sampled 5 offender bookings out of approximately 325 admissions occurring prior to July 1, 2017, where the offender remained incarcerated after the audit period.
- Sampled 20 release date adjustments out of approximately 2,147 loss of good time or meritorious conduct sentence reduction adjustments.

**5**  
**DAYS**

Inmates have an opportunity to earn **good time** for proper conduct, which equates to **five days per month** for each month of the sentence.

# Parole and Probation Supervision

## OBJECTIVE

Are individuals on parole and probation properly supervised?

## CONCLUSION

Audit evidence suggested that supervision was occurring. While many elements of supervision functioned properly, an error in the Parole and Probation's primary information technology system (known as "DOCSTARS") caused historical data to be overwritten. Our team was unable to check that supervision of offenders was occurring at the appropriate level and at the correct frequency. Additionally, there was a lack of supervision level override approvals and improper segregation of duties in the approval process.

## BACKGROUND

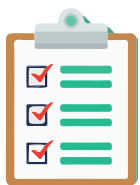
Parole and Probation is the division of the Department of Corrections and Rehabilitation responsible for offenders on parole or supervised probation in the community. During

our audit period (7/1/17 – 6/30/19), the per day offender body counts of individuals under Parole and Probation supervision ranged from 6,770 to 7,232. Because of the integration of parolees and probationers into communities, citizens may be interested in the effect on public safety and the adequacy of supervision being conducted in their communities.

When Parole and Probation is notified of an offender's parole or supervised probation requirements, a case is created. An initial intake is conducted which includes face-to-face contact with the offender and required initial assessments to assign the offender with a supervision level. Every individual on parole and probation receives an Level of Services Inventory–Revised (LSI-R) assessment. Sex offenders receive additional assessments. Based on the results of the assessments, and the required supervision conditions from the Parole Board or judicial system, a supervision plan is created for each offender. Parole and Probation is responsible for parole and supervised probation until the offender fulfills the sentence or is revoked for violating parole or probation.

Our team reviewed several elements of supervision, which had positive results. All supervised probation sentences from the Judicial Department's IT system known as Odyssey, were manually entered into the DOCR DOCSTARS system correctly. The Parole Board and judicial system required supervision conditions were correctly included in offenders' case plans.

Additionally, initial assessments were conducted timely, and LSI-R reassessments were completed at the correct frequency. The LSI-R is used to identify the risk factors associated with that inmate and is conducted with each offender. Those risk factors are then addressed in an effort to reduce the likelihood to re-offend. Based on the results of the LSI-R assessment, the offender is assigned a



## Parole and Probation Process

Parole and Probation is notified of an offender's parole or supervised probation requirements from the Parole Board or judicial system. Then:

### STEP

1

A case is created

### STEP

2

Initial intake, LSI-R and sex offender assessments conducted

### STEP

3

A supervision plan is created based on results and requirements

## Information System (DOCSTARS) Data Limitation

supervision level.

### CONCLUSION

The DOCSTARS only retains the most current supervision level override data from the most recent LSI-R assessment. Because the audit team was unable to access historical supervision level overrides we were unable to check for expected supervision activities including sex offender reassessments, face-to-face contacts, and home visits. This system error also directly impacts Parole and Probation's internal quality assurance reviews.

### BACKGROUND

#### DOCSTARS SYSTEM ERRORS

LSI-R assessments are updated at least every seven months according to the Department's policy. Although every historical LSI-R assessment is accessible, if the assigned supervision level is overridden or a new LSI-R assessment is completed, the historical overrides in supervision levels are not retained in DOCSTARS. Because of this, any individual needing to evaluate the historical supervision of an offender cannot rely on data from DOCSTARS.

#### AUDIT TESTING LIMITATIONS

As a result of the DOCSTARS system error, the audit team was unable to test for certain activities of supervision including sex offender reassessments, face to face contacts, and home visits. Additionally, the population for testing overrides was limited to the most recent override of the supervision level instead of all overrides that could have occurred during the audit period. Not only did this system error in DOCSTARS affect our ability to assess the objective, but it directly impacts Parole and Probation's internal quality assurance reviews. Internal control standards require that information systems be designed to ensure relevant, reliable data reasonably free from error and

### RECOMMENDATION

We recommend the Department update the DOCSTARS information system to retain the historical supervision level overrides.

### DEPARTMENT OF CORRECTIONS AND

#### REHABILITATION RESPONSE

The Department of Corrections and Rehabilitation agrees with the recommendation. The DOCRSTARS information system has been modified and now retains a chronological record of all supervision level overrides.

## No Segregated Override Approval

### CONCLUSION

15 out of 15 supervision level overrides we looked at did not have evidence of approval. We also found an inadequate approval process for overrides.

### BACKGROUND

#### OVERRIDES TO SUPERVISION FREQUENCY

Assigned supervision levels dictate the minimum frequency of contact an officer is required to have with an offender, which makes assigned supervision levels a key element of supervision. The Department's policy requires that overrides to assigned supervision levels need to be approved by a Program Manager or a Lead Officer. Supervision overrides were tested to ensure overrides included proper approval. Assigned supervision levels may be overridden to increase or decrease supervision levels.

#### IMPROPER ASSIGNMENT OF RESPONSIBILITIES

While the parole and probation officer is charged with obtaining supervisory approval for overrides, the same officer is also responsible for documenting that a supervisor's approval was obtained. This does not demonstrate proper segregation of duties. Internal control standards require that approval duties be segregated (GAO-14-704G §10.12). As a result of this weakness, there is potential that supervised individuals on parole and probation may not receive the proper level of supervision.

### RECOMMENDATION

We recommend the Department ensure supervision level overrides are approved by a Program Manager or a Lead Officer and documented by the individual approving instead of the individual seeking approval.

## DEPARTMENT OF CORRECTIONS AND REHABILITATION RESPONSE

The Department of Corrections and Rehabilitation agrees with the recommendation. Supervision level policy has been changed to require all supervision level overrides which are not driven by specific policy, to be staffed, approved and documented by either a program manager or a lead officer.

# Other Results

## OBJECTIVE

Are there any exceptions to report relating to statutorily required audit testing?

Statutorily required audit testing includes: performing the post-audit of financial transactions, detecting and reporting any defaults, determining that expenditures have been made in accordance with law, appropriation acts, and emergency commission action, and evaluating blanket bond coverage.

FINDING  
2019-03

## Inconsistent Approval of Pharmacy Adjustments

### CONCLUSION

Pharmacy inventory adjustments are not being signed by the individual performing the adjustment. The DOCR was unable to confirm with our auditors that all of the adjustments to pharmacy inventory made in the audit period were accounted for and provided to the auditors. Additionally, they are not consistently being reviewed and approved by an individual who did not initially prepare the adjustment.

### BACKGROUND

The Department of Corrections and Rehabilitation's operations include an onsite pharmacy. The pharmacy is staffed by two pharmacists and two pharmacy technicians. The pharmacy purchased approximately \$1.6 million worth of medicines and drugs during the audited period.

The pharmacy inventory is recorded and tracked in the Correctional Institution Pharmacy Software (CIPS) program. The pharmacy staff writes orders to dispense drugs, and then the processed orders signal the CIPS to

update the drug inventory. Pharmacy staff have access to medicines and drugs and can adjust records of pharmacy inventory in CIPS without consistent accountability. Inventory adjustments are performed for the following reasons:

- Medications need to be returned to the wholesaler.
- Monthly disposal of expired medications.
- Small offages noticed at the end of a medication cycle.
- Creation of solutions/compounds.

We performed a test of all the adjustments identified by the DOCR during two randomly selected months from our audit period. In that two month sample period, a total of 38 adjustments were completed by the DOCR with 28 of those adjustments not being approved. This is a 74% error rate. There should always be two signatures on an adjustment form to give increased accountability to the medication tracking system. The DOCR did not ensure proper approval procedures were in place with the implementation of the new CIPS inventory system.

The DOCR was unable to confirm with our auditors that all of the medical adjustments would be made available to our team in the audit period. This was because they maintain only a printed record of each adjustment and were



These include **medications** that treat anxiety, nerve pain, chest pain, mental disorders, blood pressure, seizures, irregular heartbeat, depression, stomach ulcers, and asthma.

unfamiliar with the new CIPS inventory system and unsure if a report could be generated to check the completeness of the adjustments.

Pharmacy personnel completing adjustments without a final review provides an opportunity for theft of medication. Lack of final review could also result in recurring errors in the future. Additionally, not being able to generate a report of all adjustments completed could result in adjustments being completed without another pharmacy employee knowing. Pharmacy employees could steal medication, make an adjustment, and not print the adjustment so no one else is aware.

Standards for Internal Control in the Federal Government (Green Book) requires management to design control activities for operational processes, which includes segregation of duties and approvals. (GAO-14-704G para 10.03, 10.10). Standard from Internal Control in the Federal Government (Green Book) requires management to design control activities over the information technology infrastructure to support the completeness, accuracy, and validity of information processing by information technology. (GAO-14-704G para 11.09)

#### **RECOMMENDATION**

We recommend the Department of Corrections and Rehabilitation implement procedures to ensure all pharmacy adjustments are accounted for and all adjustments are reviewed and approved by an individual who did not prepare the adjustment.

#### **DEPARTMENT OF CORRECTIONS AND REHABILITATION RESPONSE**

The Department of Corrections and Rehabilitation agrees with the recommendation. Processes have been modified to ensure a complete accounting of all pharmacy adjustments. All adjustments are now reviewed and approved by an individual not responsible for the preparation of the adjustment.





# Audit Procedures

## PAROLE AND PROBATION SUPERVISION FEE EFFICIENCY AND EFFECTIVENESS MEASURES

### INTERNAL CONTROL

When auditors conclude internal control is significant to audit objectives, auditors are required to disclose the scope of the work on internal control. Given the nature of this audit objective, we determined internal control was not significant to this audit objective.

### SCOPE

The processes and procedures implemented by the Department of Corrections and Rehabilitation related to the billing and collection of parole and probation fees during the audit period.

All financial data related to the cost of billing, collection, and write-off of supervision fees.

### METHODOLOGY

To meet this objective, we:

- Interviewed appropriate personnel.
- Inspected documentary evidence related to the billing and collection of supervision fees.
- Reviewed Department of Corrections and Rehabilitation accounts receivable data related to supervision fees.
- Research and contacted other states about their billing and collections processes for supervision fees.
- Researched national studies for possible efficiencies related to the billing and collection of supervision fees.
- Met with the Office of Management and Budget and the Department of Corrections and Rehabilitation to identify

potential efficiencies related to the billing and collection of supervision fees.

- Worked with DOCR staff to develop cost estimates related to supervision fees. These estimates were based on a six-month period and then projected to the entire twenty-four-month audit period.

## INMATE RELEASES

### INTERNAL CONTROL

As we determined internal control was significant to this audit objective, we assessed internal control by gaining an understanding of internal control and concluded as to the adequacy of the design of internal control and whether the applicable internal controls were implemented. We also tested the operating effectiveness of those controls we considered necessary to address our audit objective. The controls assessed were generally the key controls identified during the planning phase of the engagement, which may include controls at both the entity and transaction levels. We identified key controls significant to this audit objective related to the control activities component of internal control, specifically the principles related to the design of control activities and design activities for information systems. We also identified key controls significant to this audit objective related to the information and communication component of internal control, specifically the principle of using quality information. (GAO-14-704G §10, 11, 13)

Considering both qualitative and quantitative factors, we did not identify any deficiencies in internal control that were significant within the context of our audit objectives.

### SCOPE

The scope of this objective included adult offenders in the legal and physical custody of the Department of Corrections and Rehabilitation at any point during the period July 1, 2017, to June 30, 2019. These offenders could be held in DOCR facilities, contracted facilities, or transferred out-of-state.

### METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Department of Corrections and Rehabilitation's processes and procedures related to tracking offender sentences.

- Queried the Elite system, which is used to track offender sentences.
- Non-statistical sampling was used and the results were projected to the population.
- Tested the key controls considered significant within the context of our audit objective.
- Sampled 30 offender bookings out of approximately 3,040 admissions to the DOCR during the period from July 1, 2017, to June 30, 2019, for the following attributes:
  - o Sentence Release Date Calculation forms were signed by the individual who entered the information into the Elite System and also by an independent quality assurance reviewer.
  - o Offenders were admitted with a copy of a judgment and sentence of the court ordering the commitment to the custody of the Department and that the judgment/sentence was properly entered in the Elite system.
  - o Elite system properly calculated the good time sentence reduction.
- Sampled 25 offender releases out of approximately 3,150 inmates released or paroled during the period from July 1, 2017, to June 30, 2019, for the following attributes:
  - o Sentence Release Date Calculation forms were signed by the individual who entered manual adjustments occurring during the audit period into the Elite System and also by an independent quality assurance reviewer.
  - o Legal Records added the offender to the monthly discharge listing.
  - o Offenders released on parole had an Order for Parole signed by the Parole Board Clerk.

- o Offenders were held until the expiration of the offender's sentence or until the offender is lawfully entitled to release.

- Sampled 5 offender bookings out of approximately 325 admissions occurring prior to July 1, 2017, where the offender remained incarcerated after June 30, 2019, (not including offenders serving life sentences) for the following attributes:

- o Elite system properly calculated the good time sentence reduction.

- o Sentence information was properly entered into the Elite system.

- Sampled 20 offender adjustments out of approximately 2,147 loss of good time or meritorious conduct sentence reduction adjustments occurring during the period from July 1, 2017, to June 30, 2019, for the following attributes:

- o Sentence Release Date Calculation forms were signed by the individual who entered manual adjustments occurring during the audit period into the Elite System and also by an independent quality assurance reviewer.

- o Adjustments were properly supported and in accordance with applicable laws.

The criteria used to evaluate against related to this objective included laws as published in the North Dakota Century; policies of the Department of Corrections and Rehabilitations related to the computation of time served; and judgments and sentences of the Judicial System. The following laws were identified to be of higher risk of noncompliance:

- Offenders were held until the expiration of the offender's sentence or until the offender is lawfully entitled to release. (N.D.C.C 12-47-18)

- Offenders were delivered to the DOCR together with a copy of the judgment and sentence of the court ordering

the commitment to the custody of the Department. (N.D.C.C 12-47-17)

- Mandatory prison terms for armed offenders. (N.D.C.C 12.1-32-02.1)

- Sentencing of violent offenders. (N.D.C.C 12.1-32-09.1)

- Offenders eligible for sentence reduction were credited with the proper number of days good time per month based on the law in effect when the crime occurred. (N.D.C.C 12-54.1-01) Currently, the DOCR may credit an offender eligible for sentence reduction 5 days good time per month for each month of the sentence imposed.

- Loss of good time. (N.D.C.C 12-47-12)

- Meritorious conduct sentence reduction. (N.D.C.C 12-54.1-03)

- Inmates released on parole were granted parole by the Parole Board. (N.D.C.C 12-59-07)

## PAROLE AND PROBATION SUPERVISION

### INTERNAL CONTROL

As we determined internal control was significant to this audit objective, we assessed internal control by gaining an understanding of internal control and concluded as to the adequacy of the design of internal control and whether the applicable internal controls were implemented. We also tested the operating effectiveness of those controls we considered necessary to address our audit objective. The controls assessed were generally the key controls identified during the planning phase of the engagement, which may include controls at both the entity and transaction levels. We identified key controls significant to this audit objective related to the control activities component of internal control, specifically the principles related to the design of control activities and the implementation of the same. (GAO-14-704G §10)

Based upon the audit work performed, auditors are required to report deficiencies in internal control that are significant within the context of the audit objectives. A deficiency in internal control exists when the design, implementation, or operation of a control does not allow management or personnel to achieve control objectives and address related risks.

Considering both qualitative and quantitative factors, we identified two deficiencies in internal control that were significant within the context of our audit objectives and based upon the audit work performed. The deficiencies are identified in findings 2019-01 and 2019-02.

### SCOPE

The scope for this objective is the Department of Corrections and Rehabilitation's Parole and Probation and its 7 regions which includes 17 district offices. Additionally, "proper" supervision, as mentioned in the stated objective, refers to Parole and Probation supervising individuals based on the level of risk assigned to an offender. The level of supervision assigned to an offender through the intake assessments is determined by parole officers and was not evaluated within the scope of this objective.

The time period is our audit period (7/1/17 - 6/30/19).

During the performance of the audit, a data limitation was identified within Parole and Probation's primary information system (DOCSTARS) which significantly limited the ability to assess whether supervision was occurring at the appropriate level. As a result of the DOCSTARS system errors, the auditor was unable to test for certain activities of supervision including sex offender reassessments, face to face contacts, and home visits for which the frequency is based on supervision level. Additionally, the population for testing overrides was limited to the most recent override of the supervision level instead of all overrides that could have occurred during the audit period. This issue is identified in finding 2019-01.

### METHODOLOGY

To assess this objective, we:

- Interviewed management responsible for and knowledgeable of the Parole and Probation division of the Department of Corrections and Rehabilitation (DOCR).
- Reviewed Parole and Probation policies and procedures applicable to supervision.
- Obtained data from the Parole and Probation's primary information system, DOCSTARS.
- Non-statistical sampling was used and the results were projected to the population.
- Sampled 30 out of 3,675 offenders SID numbers to test initial assessments for compliance with Parole and Probation policy. The initial assessment population excluded offenders without a designated supervision level (i.e. Offender has a case in DOCSTARS prior to the initial assessments being administered) and offenders classified as interstate compact-out (i.e. Offender is transferred from ND to another state for supervision). The population was further limited to only offenders with initial assessments during our audit period.

- Sampled 40 out of 14,677 offenders SID numbers to test LSI-R reassessments for compliance with Parole and Probation policy. This testing population excluded offenders without a designated supervision level (i.e. Offender has a case in DOCSTARS before taking the initial assessments) and offenders classified as interstate compact-out (i.e. Offender is transferred from ND to another state for supervision)
- Sampled 15 out of 741 offenders SID numbers to test overrides of supervision levels (limited sample due to data limitation) for supervisory approval. This population was limited to offenders whose last LSI-R assessment occurred during our audit period. Additionally, this population was limited to offenders with supervision levels of Diversion, Minimum, Medium, and Maximum.
- Sampled 30 out of 14,677 offenders SID numbers and agreed offender case plans to court order and/or parole board conditions to ensure all required conditions were included in the supervision plan. This testing population excluded offenders without a designated supervision level (i.e. Offender has case in DOCSTARS prior to taking the initial assessments) and offenders classified as interstate compact-out (i.e. Offender is transferred from ND to another state for supervision)
- Tested 6 out of 53 offenders with supervised probation sentences in the Odyssey system of the ND Judicial Branch that did not appear within DOCSTARS to ensure these offenders were correctly not included in the DOCSTARS system.

While an understanding of Parole and Probation was obtained and various elements of its operations were tested, a significant information system limitation was identified that impacted our ability to obtain sufficient audit evidence to conclude on the stated objective.

## STATUTORY OBJECTIVE

### INTERNAL CONTROL

As we determined internal control was significant to this audit objective, we assessed internal control by gaining an understanding of internal control and concluded as to the adequacy of the design of internal control and whether the applicable internal controls were implemented. We also tested the operating effectiveness of those controls we considered necessary to address our audit objective. The controls assessed were generally the key controls identified during the planning phase of the engagement, which may include controls at both the entity and transaction levels. We identified key controls significant to this audit objective related to the control activities component of internal control, specifically the principles related to the design of control activities and the implementation of the same. (GAO-14-704G §10)

Considering both qualitative and quantitative factors, we identified a deficiency in internal control that was significant within the context of our audit objectives and based upon the audit work performed. The deficiency is identified in Finding 2019-03.

### SCOPE

This audit of the Department of Corrections and Rehabilitation is for the biennium ended June 30, 2019. The Department of Corrections and Rehabilitation has operations in the following locations. Each location was included in the audit scope:

- Youth Correctional Center – Mandan
- James River Correctional Center – Jamestown
- Missouri River Correctional Center – Bismarck
- North Dakota State Penitentiary – Bismarck
- Dakota Women’s Correctional Rehabilitation Center – New England
- Rough Rider Industries – Bismarck

- 7 Parole and Probation Regions including the 17 District Offices
  - o Region 1 – Fargo and Wahpeton
  - o Region 2 – Bottineau, Rolla, Devils Lake, Jamestown, and Oaks
  - o Region 3 – Bismarck and Washburn
  - o Region 4 – Mandan, Beulah, and Dickinson
  - o Region 5 – Williston, Watford City, and Minot
  - o Region 6 – Grand Forks and Grafton
  - o Region 7 – Statewide Drug Courts and Staff Development

During the performance of the audit, a data limitation was identified within CIPS that limited the ability to identify all adjustments made by pharmacy staff to the drug inventory. This issue is identified in finding 2019-03.

### METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Inspected documentary evidence.
- Observed the Department of Corrections and Rehabilitation’s processes and procedures.
- Queried the ConnectND system for data analysis. Significant evidence was obtained from ConnectND.
- 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 compliance with appropriation laws and regulations.
- Reviewed adequacy of blanket bond coverage by comparing coverage to state bonding guidelines.
- Non-statistical sampling was used and the results were



projected to the population.

- Performed analysis and selected a sample of high-risk expenditure transactions for further testing.
- Where necessary, internal control was tested which included selecting representative samples to determine if controls were operating effectively Internal control work included testing ConnectND budget limits, segregated payment approvals, approval of Pcard expenditures by a knowledgeable individual, procurements performed by an individual with the proper level of training, pharmacy inventory observed by an individual who does not have access to the inventory, and proper approval of adjustments made to the pharmacy inventory.

## STATUTORY CRITERIA

Agency management must establish and maintain effective internal control in accordance with policy of the Office of Management and Budget (OMB Policy 216).

The criteria used to evaluate legislative intent are the laws as published in the North Dakota Century Code and the North Dakota Session Laws. The following areas were identified to be of higher risk of noncompliance:

- Compliance with appropriations, adjustments, and related transfers in accordance with limits and purpose. (2017 North Dakota Session Laws Chapter 40 (S.B. 2015 Sec 6, 7), N.D.C.C. 54-16-03, N.D.C.C. 54-44.1-09)
- Blanket bond coverage maintained in accordance with state law and state guidelines. (N.D.C.C. 26.1-21-08, N.D.C.C. 26.1-21-10)
- Proper use of funds (State Constitution article 10 section 12, N.D.C.C. 44-08-05.1, N.D.C.C. 54-44.1-09, N.D.C.C. 54-44.1-10)
- Travel reimbursement in accordance with limits of state law and OMB policies. (N.D.C.C. 54-06-09, N.D.C.C. 44-08-03, N.D.C.C. 44-08-04)
- Goods, services, and public improvements procured in accordance with state law. (N.D.C.C. Chapter 54-44.4, N.D.A.C. Article 4-12)
- Completion of annual inventory. (N.D.C.C. 44-04-07)

## AUTHORITY AND STANDARDS

This biennial audit of the Department of Corrections and Rehabilitation has been conducted by the Office of the State Auditor pursuant to authority within North Dakota Century Code Chapter 54-10.

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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The standards used to evaluate internal control are published in the publication Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States (Green Book, GAO-14-704G).



# Responses to LAFRC Audit Questions

## **1. WHAT TYPE OF OPINION WAS ISSUED ON THE FINANCIAL STATEMENTS?**

Financial statements were not prepared by the Department of Corrections and Rehabilitation 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. The Department of Corrections and Rehabilitation was in compliance with statutes, laws, rules and regulations and we did not identify any deficiencies related to the scope, methodology, and criteria of this audit.

## **3. WAS INTERNAL CONTROL ADEQUATE AND FUNCTIONING EFFECTIVELY?**

Other than the findings of this report, we determined internal control was adequate and we did not identify any other deficiencies in internal control that were significant within the context of our audit objectives.

## **4. WERE THERE ANY INDICATIONS OF LACK OF EFFICIENCY IN FINANCIAL OPERATIONS AND MANAGEMENT OF THE AGENCY?**

There were not any indications of a lack of efficiency in financial operations and management of the Department of Corrections and Rehabilitation, although in our work we noted an area where greater efficiencies and effectiveness could potentially be achieved.

## **5. HAS ACTION BEEN TAKEN ON FINDINGS AND RECOMMENDATIONS INCLUDED IN PRIOR AUDIT REPORTS?**

The Department of Corrections and Rehabilitation has implemented the recommendation 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.**

No, a management letter was not issued.



# 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, management conflicts of interest, contingent liabilities, or significant unusual transactions identified.

## **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 Department of Corrections and Rehabilitation'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 Capital Management (HCM), DOCSTARS (parole and probation information), ELITE (inmate sentencing information), CIPS (Correctional Institution Pharmacy Software), and MACOLA (Rough Rider Industries accounting system) are high-risk information technology systems critical to the Department of Corrections and Rehabilitation. Two exceptions were identified related to the operations of the CIPS and DOCSTARS systems. See Findings 2019-01 and 2019-03.

# Financial Statements

## Statement of Revenues and Expenditures

REVENUES AND OTHER SOURCES	JUNE 30, 2019	JUNE 30, 2018
Rough Rider Industries Sales	\$ 7,538,402	\$ 6,673,361
Correctional Fees	3,288,288	3,357,678
Revenue from Federal Government	3,456,778	3,770,621
Intergovernmental Revenue	792,835	1,432,243
State Hospital Meals	463,613	431,023
Mineral Lease Royalties	50,000	-
Miscellaneous Revenue	243,298	272,415
Transfers-In	1,846,376	1,526,673
<b>Total Revenues and Other Sources</b>	<b>\$ 17,679,590</b>	<b>\$ 17,464,014</b>

Source: ConnectND Financials

Continued on following page

# Financial Statements

## Statement of Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2019	JUNE 30, 2018
Salaries and Benefits	\$ 67,096,917	\$ 66,816,707
Community Housing and Programming	11,700,868	11,769,538
Rough Rider Industries Expenses	6,893,982	6,260,183
Medical, Hospital, Dental, Optical	6,055,571	5,718,673
Dakota Women's Prison Contract	5,380,980	5,380,980
Professional Services and Supplies	4,979,266	1,747,410
Food and Clothing	3,421,002	3,505,318
Grants	3,248,863	2,953,721
IT – Services, Software, Equipment, Supplies	2,343,022	1,962,668
Bad Debt Expense	2,222,619	1,667,191
Building and Grounds	1,964,316	1,333,435
Utilities	1,862,592	1,868,460
Contract Housing	1,444,056	1,679,752
Travel	1,292,536	1,177,032
Repairs	985,368	628,797
Equipment	931,136	369,368
Rent of Building Space	728,610	708,438
Supplies	685,289	533,852
Inmate Wages	685,233	669,141
Bond Payments and Special Assessments	568,175	660,345
Building Purchases	-	844,000
Other Operating Expenses	943,565	825,756
<b>Total Expenditures and Other Uses</b>	<b>\$ 125,433,966</b>	<b>\$ 119,080,765</b>

Source: ConnectND Financials



# Statement of Appropriations

For the Biennium Ended June 30, 2019

EXPENDITURES BY LINE ITEM	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATION
Adult Services	\$ 222,860,355	\$ 211,902,187	\$ 10,958,168
Youth Services	30,740,509	28,722,734	2,017,775
<b>Totals</b>	<b>\$ 253,600,864</b>	<b>\$ 240,624,921</b>	<b>\$ 12,975,943</b>

EXPENDITURES BY SOURCE	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATION
General	\$ 214,336,704	\$ 208,313,044	\$ 6,023,660
Other	39,264,160	32,311,877	6,952,283
<b>Totals</b>	<b>\$ 253,600,864</b>	<b>\$ 240,624,921</b>	<b>\$ 12,975,943</b>

Source: ConnectND Financials



# Status of Prior Recommendations

## Lack of Authorization to Deposit Revenue into an Operating Fund (Finding 2017-1)

Implemented

**Recommendation:** We recommend the Department of Corrections and Rehabilitation obtain authorization to deposit revenues into the Department's operating Fund.

**Status:** Implemented. The 2019 North Dakota Session Laws Chapter 15 (H.B. 1015, section 7) gave authority for the Department of Corrections and Rehabilitation to deposit revenue into their operating fund.

# Appendix

## Idaho Department of Corrections Account Statement Example



www.idoc.idaho.gov

Contact your Probation & Parole Officer if you have questions about this statement.

### IDOC Account Statement

Statement Date: 3/1/2020  
Billing Period: 2/1/20 - 2/29/20  
Payment Due Upon Receipt

#### HOW TO PAY:



Kiosk: P&P Main District Offices  
Online: AccessCorrections.com  
Phone: (866) 345-1884



Kiosk: P&P Main District Offices  
Walk-In Retail Locations



Mail: money order or check  
(must use payment coupon below)

XXXXXXXX-DX-XXXXXXXX  
SMITH, OFFENDER  
123 MAIN ST  
CITY, ID 12345-1234

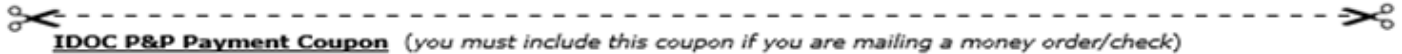
Description	Balance	Amount
<b>Cost of Supervision (COS) Fees</b>		
Previous Balance	\$X.XX	\$X.XX
Payment Received	\$X.XX	\$X.XX
COS Billing - Feb 2020	\$X.XX	\$X.XX
COS Credit Approved by IDOC	\$X.XX	\$X.XX
<b>COS Balance Due</b>		<b>\$X.XX</b>
<b>Presentence Investigation (PSI) Fees</b>		
Previous Balance (PSI fees incurred prior to 2/1/16)	\$X.XX	\$X.XX
Payment Received	\$X.XX	\$X.XX
PSI Credit Approved by IDOC	\$X.XX	\$X.XX
<b>PSI Balance Due</b>		<b>\$X.XX</b>
<b>Total Account Balance Due</b>		<b>\$X.XX</b>
<i>(payments/adjustments processed after the statement date are not included in this amount)</i>		
<b>Unapplied Payments (Credit Balance)</b>		<b>\$X.XX</b>

**ATTENTION:**

**Access Corrections** processes all payments for Interstate Compact Application fees, PSI fees, and COS fees.

- o If you use the Access Corrections website, you must select **IDDOC Secure Payments, Fees and Charges**. If you use the toll-free number, you must say that you want to **make a PAYMENT**.
- o When making a payment, you must add a zero or zeroes in front of your IDOC # to get your 7-digit Access Corrections ID #. (If your IDOC # is 12345, your Access Corrections ID # is 0012345. If your IDOC # is 123456, your Access Corrections ID # is 0123456.)
- o Payments will first be applied to outstanding Interstate Compact Application fees, then to outstanding PSI fees, then to outstanding COS fees.

**ATTENTION:**



**IDOC P&P Payment Coupon** (you must include this coupon if you are mailing a money order/check)

**Mail your payment to:** Secure Payments - Idaho DOC P&P, PO Box 12486, St. Louis, MO 63132

Make money order/check payable to **ACCESS CORRECTIONS**  
Note your name & IDOC number on the money order/check  
DO NOT mail cash

XXXXXXXX-DX-XXXXXXXX  
SMITH, OFFENDER  
123 MAIN ST  
CITY, ID 12345-1234

Amount of Payment: \$ \_\_\_\_\_

Sender's Name (if different than name on statement): \_\_\_\_\_

Sender's Address (if different than address on statement): \_\_\_\_\_

Sender's Date of Birth: \_\_\_\_ / \_\_\_\_ / \_\_\_\_      Sender's Phone Number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_

Sender's SSN (only required for payments of \$3,000 or higher, per IRS regulations): \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Sender's Email Address (a receipt will be emailed): \_\_\_\_\_




NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

**NORTH DAKOTA STATE AUDITOR'S OFFICE**

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