

# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

## North Dakota Department of Health

Audit Report for the Biennium Ended June 30, 2019

Client Code 301





### WHAT WE LOOKED AT

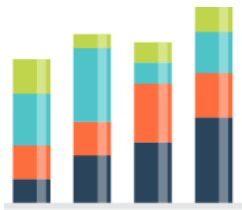
Our team audited the North Dakota Department of Health which included reviewing financial transactions, expenditures and blanket bond coverage.

### WHAT WE FOUND

Supporting documentation used to calculate the Emergency Medical Services grant funding was not retained and spreadsheet errors resulted in \$39,995 of improperly distributed funds.

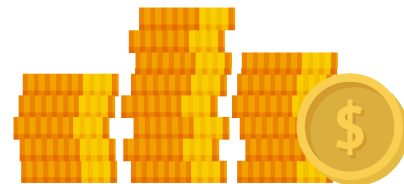
The North Dakota Department of Health appeared to overspend their Environmental and Rangeland Protection Fund appropriation by \$2,995.

### AUDIT REPORT HIGHLIGHTS



The North Dakota Department of Health did not retain supporting documentation for the population statistics used to calculate **funding** for the emergency medical services (EMS) grant distribution. In addition, **calculation errors** occurred making the grant distribution inaccurate.

*Read more page 4*



The North Dakota Department of Health appeared to **overspend** their appropriation from a special fund by **\$2,995**.

*Read more page 7*

# TABLE OF CONTENTS

**INTRODUCTION** ..... 2

    Terms Used in Report ..... 3

## AUDIT RESULTS

Objective ..... 4

***Improper Distribution of  
Rural Emergency Medical Services Grant*** ..... 4

Conclusion ..... 4

Background ..... 4

Funding Award Phases ..... 5

***Appropriation Exceeded*** ..... 7

Conclusion ..... 7

Background ..... 7

Internal Control ..... 8

## AUDIT PROCEDURES

Scope ..... 8

Methodology ..... 8

Statutory Criteria Selected ..... 9

Authority and Standards ..... 9

## LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Responses to LAFRC Audit Questions ..... 10

LAFRC Audit Communications ..... 11

## FINANCIAL STATEMENTS

Statement of Revenues and Expenditures ..... 12

Statement of Appropriations ..... 14

## KEY PERSONNEL

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## HAVE QUESTIONS? ASK US.

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# Introduction

## North Dakota Department of Health

February 12, 2020

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We are pleased to submit this audit of the North Dakota Department of Health 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. Additionally, 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 Ms. Tufte and her staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

**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 (Peoplesoft):** 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.

**Emergency Medical Services Advisory Council (EMSAC):** This advisory council is a collaboration of individuals established through N.D.C.C. section 23-46-02 to foster communication between the EMS provider community, state agencies, and the consumers.

**Emergency Medical Services (EMS) Funding Area:** A geographic area eligible for state assistance and includes one or more licensed ambulance operations.

**Geographic Information System Mapping (GIS):** Process used by the Department to layer populations with EMS funding area boundaries for gathering, managing, and analyzing data.

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

**Licensed Ambulance Operation:** Entity that provides EMS to the citizens of North Dakota.

**Performance Audit:** Engagements that provide objective analysis, findings, and conclusion 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.

**Run Volumes:** The number of times a licensed ambulance operation is dispatched excluding dispatch types of standby, not applicable, not provided and not known.

**Rural EMS Assistance (REMSA):** A subcommittee of the North Dakota EMS Advisory Council (EMSAC).

**Speed Chart:** Preset codes within ConnectND for frequently used chartfield combinations to increase data efficiency by reducing the number of keystrokes necessary to input financial transactions.

# Audit 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. Our team also evaluated blanket bond coverage.

volumes, however now funding formulas are being utilized. Additionally, this is one of the grant programs with the most overall grant expenditures.

## BACKGROUND

During the 2017 –2019 biennium, the North Dakota Department of Health awarded \$6,875,000 in grants to EMS funding areas. The funding from the Department of Health was awarded in three phases as highlighted in the box on the following page.

North Dakota law (N.D.C.C. 23-46-04) stipulates the North Dakota Department of Health determines the allocation amount of state financial assistance for each EMS funding area on an annual basis. The intent of the funding is not to financially sustain each ambulance service, but to provide emergency medical services at a reasonable cost to citizens across North Dakota.

Funding for rural EMS is awarded through grants that each EMS funding area applies to individually. A funding formula spreadsheet was created by the Rural EMS Assistance (REMSA) which is a subcommittee of the North Dakota EMS Advisory Council (EMSAC). The North Dakota Department of Health chose to use this funding formula spreadsheet to calculate the phase 3 distribution. The criteria included population, licensed ambulance operations budget based on run volumes, and estimated revenue. Licensed ambulance operations that had over 700 runs per year were not eligible for funding based on eligibility criteria.

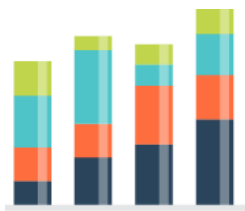
There were a total of 84 EMS funding areas that were included in the calculation for phase 3 funding. The Department's explanation of the phase 3 funding formula states that populations should be based on the 2010 census data. No criteria allowing the GIS mapping to alter the 2010 census data was identified.

FINDING  
2019-01

## Improper Distribution of Rural Emergency Medical Services Grant

### CONCLUSIONS

The North Dakota Department of Health did not retain supporting documentation for the population statistics used to calculate funding for the emergency medical services (EMS) grant distribution. In addition, calculation errors occurred making the grant distribution inaccurate. This grant distribution was chosen for review because a new distribution process was used during the audit period. In the past, distribution was calculated only on run



The North Dakota Department of Health did **not retain** supporting documentation for the population statistics ... calculation **errors occurred** making the grant distribution inaccurate.




There were three communities (City of Williston, City of Dickinson, and McKenzie County) where the estimated populations from the 2016 census were used because populations in these communities increased due to high oil field activity. However, the distribution did not change for these three communities because they had more than 700 runs per year which made them ineligible for funding.

The populations were determined by taking the 2010 census data and updating the population amounts using geographic information system (GIS) mapping that was completed during the 2012 – 2013 grant year. The Department did not retain supporting documentation of the GIS mapping data and adjustments to the total population used in the calculation.

When our team compared the total population used in the distribution with the census data, the amounts were inaccurate. The population used for the distribution was understated by 8,245 citizens compared to the 2010 census with 2016 adjustments for oil impacted communities. Our team was not able to determine the effect on individual

distribution by licensed ambulance operations because the GIS mapping data was not retained.



Spreadsheet errors resulted in **\$39,995** of funds being **improperly distributed**

Additionally, formulas used on the Excel funding formula spreadsheet to calculate the distribution were not using the correct data cell references, which made the distribution inaccurate. The Department did not ensure a review was completed for the funding formula spreadsheet. Aside from the unsupported populations, spreadsheet errors resulted in \$39,995 of funds being improperly distributed to four licensed ambulance operations.

*Our team reviewed Phase 3 because it was the largest and most complex*

## FUNDING AWARD PHASES

### PHASE 1

*Funding period:*

*July 1, 2017 – June 30, 2018*

Amount awarded: \$2,943,475

This funding was based on each ambulance run (also known as run volumes) for each licensed ambulance operation running less than 700 runs per year.

### PHASE 2

*Funding period:*

*December 1, 2017 – June 30, 2019*

Amount awarded: \$664,865

This funding was a competitive grant process with the intent of filling gaps that may have been created through phase 1 funding. This funding was also intended to address critical sustainability issues for rural emergency medical services.

### PHASE 3

*Funding period:*

*July 1, 2018 – June 30, 2019*

Amount awarded: \$3,266,660

This funding was based on a funding formula that considers population, licensed ambulance operations budget based on run volumes, and estimated revenue.

This amount should have been distributed to the 80 other licensed ambulance operations. This includes one licensed ambulance operation that should have received an additional \$6,289 and another that should have received an additional \$5,686. For the remaining 78 licensed ambulance operations, each should have received an average of \$359 dollars.

According to the United States Government Accountability Office *Standards for Internal Control in the Federal Government*, management should clearly document all internal controls, transactions, and other significant events in a manner that allows the documentation to be readily available for examination. The State of North Dakota has general records retention provisions. Documentation and records are to be properly managed and maintained. (GAO-14-704G para 10.03)

#### **RECOMMENDATION**

We recommend the North Dakota Department of Health ensure the calculation of the rural emergency medical services grant distribution is correct and that all supporting documentation is retained.

#### **NORTH DAKOTA DEPARTMENT OF HEALTH**

#### **RESPONSE**

The North Dakota Department of Health agrees with the recommendation. Procedures and additional internal controls have been added to verify information utilized to calculate grant payments. Additionally, staff communications will be updated emphasizing the importance of maintaining supporting documentation for EMS payments.



# Appropriation Exceeded

## CONCLUSION

The North Dakota Department of Health appeared to overspend their appropriation from the Environment and Rangeland Protection Fund (special fund) authorized in the 2017 Session Laws by \$2,995.

## BACKGROUND

The North Dakota Department of Health was appropriated \$250,000 to spend from the special fund from the time period of July 1, 2017, to June 30, 2019. This was designated in the 2017 Session Law, chapter 29, section 4. The agency appeared to have overspent this appropriation by \$2,995. North Dakota law (N.D.C.C. 54-16-03) states that funds allocated may not be spent on other purposes without prior approval.



According to the United States Government Accountability Office *Standards for Internal Control in the Federal Government*, management should design appropriate types of controls activities to ensure accurate and timely recording of transactions. (GAO-14-704G para 10.03)

Predetermined coding, commonly referred to as “Speed Charts” is used in PeopleSoft to code expenditures. This

helps quickly allocate expenditures with predetermined numbers entered into PeopleSoft. Our team discovered that one Speed Chart was not closed promptly, which resulted in an expenditure being charged to the special fund when the appropriation was no longer available.

This led to potential noncompliance with appropriation limits set in state law.

## RECOMMENDATION

We recommend the North Dakota Department of Health ensure compliance with appropriation limits set by the North Dakota Legislature.

## NORTH DAKOTA DEPARTMENT OF HEALTH

### RESPONSE

North Dakota Department of Health agrees with the recommendation. Processes have been modified to prevent expenditures from being charged to funding sources that have reached their funding limits.

# Audit Procedures

## INTERNAL CONTROL

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.

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 identified 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 Finding 2019-01 and 2019-02.

## SCOPE

This audit of the North Dakota Department of Health is for the biennium ended June 30, 2019.

The North Dakota Department of Health has operations in the following locations. Each location was included in the audit scope:

- The central office in the State Capitol building has the following sections:
  - o Fiscal & Operations Section consisting of the following divisions: Accounting, Communications, Human Resources, Medical Marijuana, System & Performance, and Vital Records. The Office of the

State Epidemiologist and Field Medical Officer are also located here.

- o Healthy Resources Section consisting of the following divisions: Food & Lodging, Health Facilities, and Life Safety & Construction.

- o Healthy & Safe Community Section consisting of the following divisions: Community & Health Systems, Family Health & Nutrition, Health Promotion, Injury & Violence Prevention, and Special Health Services.

- The following divisions are at 2635 East Main – Bismarck, ND:

- o Disease Control
- o Microbiology Laboratory
- o Forensic Examiner
- o Chemistry

- The following divisions are at 918 East Divide – Bismarck, ND:

- o Air Quality
- o Municipal Facilities
- o Waste Management
- o Water Quality

- The Emergency Preparedness and Response Section is located at 1720 Burlington Drive, Bismarck, ND. The section consists of 4 divisions: Education Technology, Emergency Medical Systems, Hospital Preparedness & Response, and Public Health Preparedness & Response.

## METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the North Dakota Department of Health's processes and procedures.
- Queried the ConnectND (PeopleSoft) system for data analysis. Significant evidence was obtained from ConnectND.

- Inspected documentary evidence. (S.B. 2004)
- Performed detailed analytical procedures to identify high-risk transactions in the areas of expenditures, procurement and the health and consolidated lab fund revenue, and selected samples for testing.
  - 2017 North Dakota Session Laws Chapter 23 (H.B. 1024)
  - 2017 North Dakota Session Laws Chapter 198 (H.B. 1210)
  - 2017 North Dakota Session Laws Chapter 171 (S.B. 2344)
  - 2019 North Dakota Session Laws Chapter 4 (H.B. 1004)
  - NDCC 54-16-03, 44-08-05.1(1a), and 54-06-07
- Internal controls were tested including proper approval of expenditures, proper procurement training for individuals making the final determination of procurement, and a reconciliation of revenue in the health and consolidated lab fund between a North Dakota Office of Management and Budget revenue report and a North Dakota Department of Health revenue report.
- Non-statistical sampling was used, and the results were projected to the population.
- Reviewed adequacy of blanket bond coverage by comparing coverage to state bonding guidelines.
- Tested compliance with appropriation laws and regulations including expenditures, 2017 and 2019 Session laws, and Emergency Commission action. Where necessary, internal control was tested which included selecting representative samples to determine if controls were operating effectively and if laws were being followed consistently.
- Evaluated proper phase 3 grant distribution to rural emergency medical services and supporting documentation of populations used in the calculation.
- Blanket bond coverage maintained in accordance with state law and state guidelines. (NDCC 26.1-21-08, NDCC 26.1-21-10)
- Procurement in accordance with state law and state guidelines. (NDCC 54-44.4)
- Emergency medical services distribution of funds. (NDCC 23-46-04)

### **AUTHORITY AND STANDARDS**

This biennial performance audit of the North Dakota Department of Health 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* issued by the Comptroller General of the United States. 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 is 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).

### **STATUTORY CRITERIA SELECTED**

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 purposes.
  - 2017 North Dakota Session Laws Chapter 29



# Responses to LAFRC Audit Questions

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

Financial statements were not prepared by the North Dakota Department of Health 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?**

Other than the findings in this report, the North Dakota Department of Health was in compliance with significant statutes, laws, rules and regulations under which it was created and is functioning.

## **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?**

No. There were no indications of lack of efficiency in financial operations and management of the agency significant within the context of our audit objectives.

## **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.**

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 North Dakota Department of Health'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), and the Program Reporting System (PRS) are high-risk information technology systems critical to the North Dakota Department of Health. An exception was identified related to speed chart coding used in ConnectND Finance. See finding 2019-02.

# Financial Statements

## Statement of Revenues and Expenditures

REVENUES AND OTHER SOURCES	JUNE 30, 2019	JUNE 30, 2018
Federal Revenue	\$ 47,875,522	\$ 44,086,565
Women, Infant, Children Medication Rebates	3,408,354	4,080,943
Licenses, Permits, and Fees	2,272,661	1,945,747
Air Pollution Construction Permits	1,660,236	1,626,040
Radiation Health Permits	1,347,972	1,228,602
Oil and Gas Fines	1,306,056	3,838,558
Water Sample Analysis Fees	986,546	1,049,505
Medical Marijuana Fees	928,300	95,000
Vital Records Services Fees	593,335	525,104
Intergovernmental Revenue	378,841	570,941
Health Facilities Licensing Fees	185,543	190,341
Contributions and Private Grants	168,429	495,948
Transfers from Tobacco Settlement Trust Fund	18,646,084	34,349,508
Other Transfers In	3,976,583	3,505,620
<b>Total Revenues and Other Sources</b>	<b>\$ 83,734,462</b>	<b>\$ 97,588,422</b>

Source: ConnectND Financials

# Financial Statements

## Statement of Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2019	JUNE 30, 2018
Salaries and Benefits	\$ 31,554,480	\$ 30,206,132
Grants	29,964,095	28,902,393
Women, Infant, Children Benefits	8,601,580	8,995,723
Professional Fees and Services	7,083,920	6,007,059
Equipment	2,607,724	401,044
Information Technology	2,312,759	1,940,847
Medicine and Drugs	1,730,544	1,593,229
Rent	1,482,358	1,501,342
Travel	1,332,627	1,332,194
Lab and Emergency Supplies	1,239,903	1,494,550
Miscellaneous Expenses	1,164,460	1,214,797
Supplies	1,027,239	806,089
Repairs	963,857	747,401
Operating Fees and Services	664,824	630,496
Bond Payments	318,981	318,938
Transfers Out	1,616,438	485,296
<b>Total Expenditures and Other Uses</b>	<b>\$ 93,665,789</b>	<b>\$ 86,577,530</b>

Source: ConnectND Financials



# Statement of Appropriations

For the Biennium Ended June 30, 2019

EXPENDITURES BY LINE ITEM	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATION
Salaries and Wages	\$ 63,892,743	\$ 60,083,012	\$ 3,809,731
Operating Expenses	38,451,797	32,332,915	6,118,882
Capital Assets	3,743,740	2,805,948	937,792
Grants	59,883,941	52,626,017	7,257,924
Tobacco Prevention	13,646,704	13,344,083	302,621
Women, Infant, Children (WIC) Food Payments	20,200,000	17,428,772	2,771,228
Medical Marijuana	1,560,770	1,086,175	474,595
<b>Total</b>	<b>\$ 201,379,695</b>	<b>\$ 179,706,922</b>	<b>\$ 21,672,773</b>

EXPENDITURES BY SOURCE	FINAL APPROPRIATION	EXPENDITURES	TOTAL
General	\$ 43,564,460	\$ 41,887,422	\$ 1,677,038
Other	157,815,235	137,819,500	19,995,735
<b>Total</b>	<b>\$ 201,379,695</b>	<b>\$ 179,706,922</b>	<b>\$ 21,672,773</b>

Source: ConnectND Financials



NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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