

# Performance Audit Report

NORTH DAKOTA STATE COLLEGE OF SCIENCE  
DIVISION OF WORKFORCE AFFAIRS

Report No. NP-017-18

March 26, 2019

**JOSHUA C. GALLION**  
**STATE AUDITOR**

Office of the State Auditor  
Division of NDUS Performance Audit



## Report Highlights

# North Dakota State College of Science Division of Workforce Affairs

April 15, 2019

Audit Period: July 2014 – June 2018

### Why We Conducted this Audit

The purpose of this audit was to determine if spending for the Career Workforce Academy was authorized and appropriate, if TrainND Southeast (TrainND SE) was meeting its identified goals, and if TrainND SE was reporting data accurately.

### What We Found

The North Dakota State College of Science Division of Workforce Affairs has engaged in inappropriate activities surrounding the Career Workforce Academy and is not meeting TrainND SE program goals nor is it accurately reporting its results. (see below example)



#### Inappropriate Activities Surrounding Career Workforce Academy

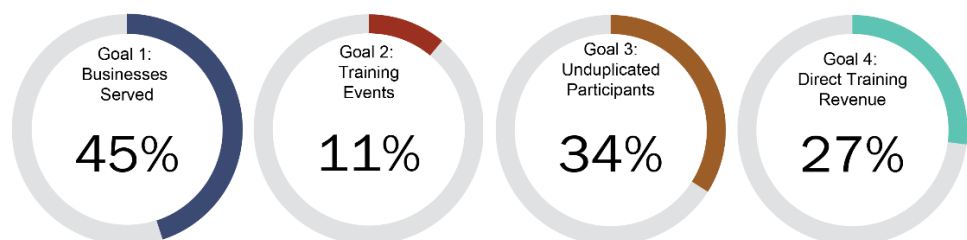
- Undisclosed conflict of interest
- Failure to provide information to the Office of the State Auditor
- Unauthorized and questionable spending of state and local funds
- Inappropriate methods used to obtain approval for Career Workforce Academy



#### Unmet TrainND SE Program Goals and Inaccurate Reporting

- Inadequate accountability for goals
- Ineffective controls related to reporting, leading to overstatement of results
- Actual results falling short of goals

#### FY18 TrainND SE Actuals as Percentage of Goals



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**Tammy Dolan, Vice Chancellor for  
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Lisa Johnson, Interim Vice Chancellor for  
Academic and Student Affairs  
John Richman, President, North Dakota  
State College of Science**

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FARGO, NORTH DAKOTA 58103

## *Transmittal Letter*

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April 15, 2019

State Board of Higher Education  
Members of the North Dakota Legislative Assembly

The subject matter of this audit included certain aspects of the Division of Workforce Affairs at North Dakota State College of Science.

We conducted this audit under the authority granted within North Dakota Century Code Section 54-10-30. Included in the report are the audit scope and objectives, findings and recommendations, and management responses.

The in-charge auditor for this audit was Brian Hermanson. Craig Hashbarger, CPA, CIA, CFE was the audit manager. Inquiries or comments relating to this audit may be directed to (701) 328-2241.

Respectfully submitted,

/S/

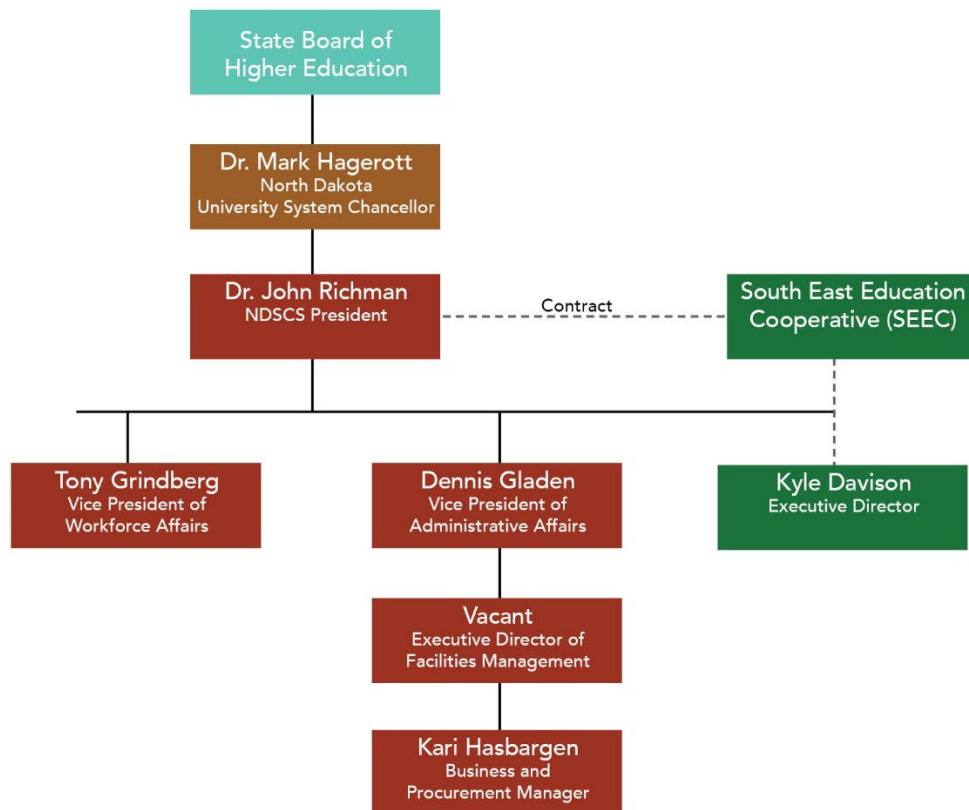
Joshua C. Gallion  
State Auditor

## Background Information

### NDSCS Division of Workforce Affairs

According to the North Dakota State College of Science (NDSCS) website, the Division of Workforce Affairs “is focused on providing comprehensive solutions to meet the workforce needs of both North Dakota and the Red River Valley.” The partial organization chart below shows where the Division of Workforce Affairs fits within the North Dakota University System (NDUS) and in relation to significant individuals identified in this report.

**Figure 1: NDSCS Abbreviated Organization Chart**



Three significant components of the Division of Workforce Affairs are:

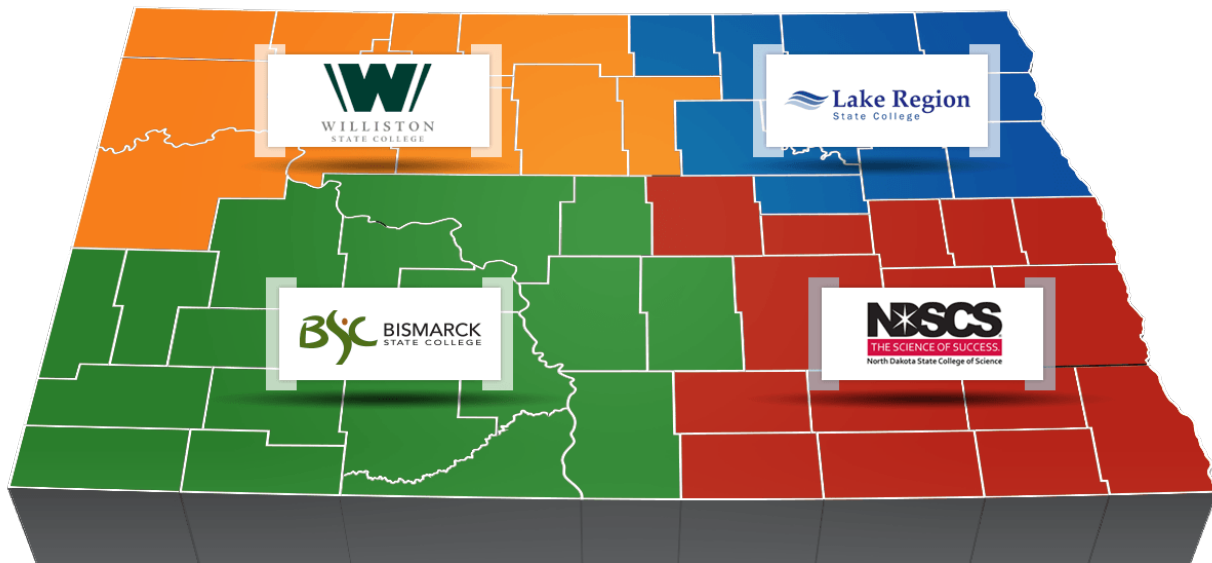
- TrainND SE
- ApprenticeshipND
- SkillsND

Also, Mr. Grindberg and other members of NDSCS management are participating in fundraising and strategic planning for a proposed Career Workforce Academy (Career Academy). The Career Academy would be a collaborative partnership that includes private sector companies, K-12 school districts in Cass and Clay Counties, other two-year educational institutions, and other local organizations. Objective 1 of this audit focuses specifically on the proposed Career Academy.

## ***TrainND***

TrainND is a statewide workforce training program established by the North Dakota legislature in 1999. Its stated mission is to “[Provide] training for North Dakota business and industry enhancing their ability to compete globally.” TrainND provides a variety of courses to enhance the skills and knowledge of employees and businesses. It is funded by a combination of state appropriations, service fees, institutional funds and grants.

TrainND is divided into four regional locations operated by NDUS’ community colleges. TrainND SE, the entity included in the scope of this audit, is operated by NDSCS. TrainND SE is the focus area of Objectives 2 and 3 of our audit.



## ***Workforce Career Academy***

According to the strategic plan for the proposed Career Academy:

“The Career Workforce Academy is a program initiated by NDSCS and the school districts of Fargo, West Fargo, Northern Cass, Central Cass, Kindred and Moorhead. It is designed to deliver workforce training and education that is more responsive to changing employer and student needs. This plan will expand and enhance our ability to attract, retain and grow businesses and develop opportunities for student success in the workforce”.

# ***Audit Results – Objective 1***

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## ***Statement of Objective and Conclusion***

The first objective of our audit was to answer the following question:

Is NDSCS Career Workforce Academy spending authorized and appropriate?

We found spending for the Career Academy was not authorized nor appropriate. We also found other expenditures in which it is unclear whether they were authorized or appropriate.

## ***Scope***

The scope of this objective included the period from approximately July 1, 2016, through December 31, 2018.

## ***Methodology, Findings, Recommendations, and Responses***

### **Undisclosed Conflict of Interest**

Mr. Grindberg, NDSCS Vice President of Workforce Affairs, was directly involved in the procurement of consulting services from Flint Group without disclosing a conflict of interest in accordance with applicable policies. Mr. Grindberg is married to the Chief Financial Officer (CFO) of Flint Group. In fiscal year 2018, NDSCS paid \$39,500 in contracted consulting fees to Flint Group, an advertising consulting group.

According to State Board of Higher Education (SBHE) Policy 611.4, *Employee Responsibility and Activities: Conflict of Interest*:

“An employee of the Board may not have an interest in any contract involving the expenditure of public or institutional funds entered into by the institution that the employee serves or by the Board unless:

- NDCC Sections 12.1-13-03 and 48-02-12 do not apply; and
- The contract is approved by the institution’s chief financial officer or, if the employee in question is the chief financial officer or president of an institution or officer of the Board, by the Board, following full disclosure of the employee’s interest.”



**NDCC 12.1-13-03**

Public servant’s interest in public contracts, states, “Every public servant authorized to sell or lease any property, or to make any contract in his official capacity, alone or in conjunction with other public servants, who voluntarily becomes interested individually in the sale, lease, or contract, directly or indirectly, is guilty of a class A misdemeanor.”



NDSCS Conflict of Interest Policy approved June 11, 2015, which references SBHE Policy 611.4, states, in part [**emphasis added**]:

- "...it is necessary that employees identify for NDSCS any business entity in which they have a business interest and notify Purchasing anytime they are involved in a purchasing decision involving that entity, including preparation of product specifications."
- "...what is inappropriate is the failure to disclose a conflict, and once disclosed, the failure to provide appropriate supervision and management of the identified conflict."
- "College personnel are expected and required to take the initiative to report promptly, with sufficient detail, all activities or situations which may involve, or appear to involve, a conflict of interest. All employees who have a business interest in a business entity, **or whose spouse**, child, sibling, parent or relative-in-law has a business interest in a business entity that does or could potentially do business with the College must complete a "Notification of Business Interest" form and return it to Purchasing."
- "Business Interest means any degree of ownership..., **employment**, or other mutual agreement for economic gain, by the employee or any member of the employee's close family (**spouse**, child, sibling, parent, and relative-in-law)."



#### **Business Interest**

"Business Interest means any degree of ownership..., employment, or other mutual agreement for economic gain, by the employee or any member of the employee's close family (spouse, child, sibling, parent, and relative-in-law)."

Mr. Grindberg's Notification of Business Interest form (see page B-1 in the appendix) did not disclose his spouse's employment with Flint Group which is a violation of NDSCS' Conflict of Interest Policy and SBHE Policy 611.4. NDSCS' master list of business interest disclosures did not disclose the relationship between Mr. Grindberg and Flint Group.

The Notification of Business Interest form does not clearly identify that spouses and other close relatives may cause a conflict of interest. However, the form does provide a link to the actual policy which, as noted above, does clearly include spouses. Mr. Grindberg and President Richman were aware of the conflict of interest but did not follow the policy, based on our e-mail correspondence with Mr. Gladen (Vice President of Administrative Affairs).

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), one of the overarching principles of an organization's Control Environment (often also referred to as "tone at the top") states, "The organization demonstrates a commitment to integrity and ethical values." If top management does not demonstrate a commitment to integrity and ethical values through its behavior and attitudes, the remainder of the organization's internal controls surrounding achievement of its objectives related to operations, reporting and compliance are diminished.

#### **Recommendation 1-1**

**We recommend NDSCS take timely and appropriate steps to ensure compliance with its conflict of interest policies and procedures.**

**NDUS Response: See NDUS Chancellor's response at Appendix A**

## Procurement of Services from Flint Group and Failure to Provide Information

Management failed to provide information directly requested by the Office of the State Auditor related to this procurement process, which may be a violation of state law. Management asserted Mr. Grindberg had no direct involvement in the procurement of services from Flint Group. However, based on the information disclosed in this section, Mr. Grindberg was directly involved in the procurement process, and top management of NDSCS was aware of Mr. Grindberg's role in this procurement process as well as the existence of Mr. Grindberg's conflict of interest.



**NDCC 54-10-23**

Every person who, when required to do so, shall refuse or neglect to make any return or exhibit, or to make or give any information required by the auditor, or who willfully shall obstruct or mislead the auditor in the execution of the auditor's duties, or who in any manner shall hinder a thorough examination by the auditor, is guilty of a class C felony.



### **State Board of Higher Education Policy 803.1 Purchasing**

In effect as of December 7, 2017, the date NDSCS contracted with Flint Group, required the following for service contracts more than \$10,000 and less than \$50,000: "Informal quotes or proposals from more than one vendor shall be solicited, when feasible."

SBHE Policy 803.1, *Purchasing*, in effect as of December 7, 2017, the date NDSCS contracted with Flint Group, required the following for service contracts more than \$10,000 and less than \$50,000: "Informal quotes or proposals from more than one vendor shall be solicited, when feasible."

We inquired of management on several occasions regarding the procurement procedures followed with respect to Flint Group. A timeline of our information request can be found in Figure 2 on page 8. Our initial client information request was submitted on October 15, 2018, to Ms. Hasbargen, Business and Procurement Manager, with President Richman and Mr. Gladen copied on the request; the response was received on October 23, 2018. We made a follow-up inquiry of Ms. Hasbargen; response was received November 9, 2018.

In these responses, management stated, "NDSCS followed...NDUS policy which was in effect at the time the contract was signed" (see page B-4 in the appendix). Management provided a link to a policy which was not the correct policy as of that date. The primary difference is, the policy cited by management stated informal quotes "should be" from more than one vendor when feasible, and the actual policy states that informal quotes from more than one vendor "shall be solicited, when feasible."

In our follow-up question, management stated, "No informal quotes were requested," but referenced and provided copies of e-mail correspondence between Mr. Grindberg and Pam McGee, a potential vendor, who had declined to provide the services which were ultimately provided by Flint Group (see pages B-3 and B-4 in appendix). In response to our inquiry regarding who was involved in the decision-making process for contracting with Flint Group, management stated, "President Richman" (see page B-4 in appendix).

On February 15, 2019, we sent another follow-up request, this time addressed directly to Mr. Grindberg, copying Mr. Gladen and President Richman, requesting management "provide all correspondence related to the selection of Flint Group as a consultant on the Workforce Career Academy initiative." Mr. Gladen responded on Mr. Grindberg's behalf on February 15, 2019, copying

Mr. Grindberg and President Richman on the response, and simply referred us to the previous response provided by Ms. Hasbargen referenced above. (see page B-7 and B-8 in appendix).

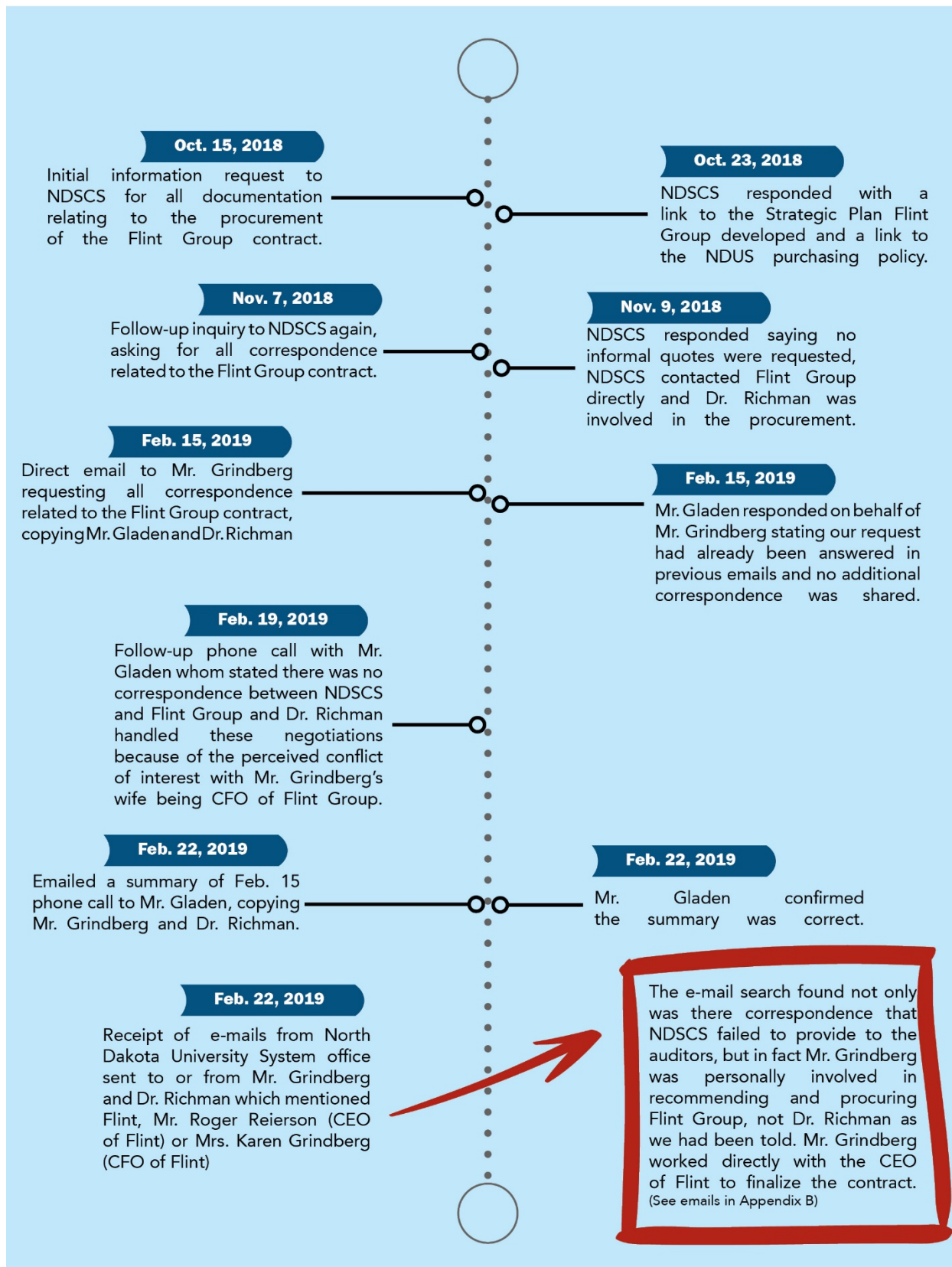
We followed up with Mr. Gladen via phone on February 19, 2019, to get further clarification regarding the lack of procurement-related correspondence between NDSCS and Flint Group. We confirmed a summary of this call via e-mail, copying Mr. Grindberg and President Richman, on February 22, 2019 (see page B-11 in appendix). Mr. Gladen asserted to us there was no e-mail correspondence regarding a proposal or procurement of services for the Career Academy between NDSCS and Flint Group. Per Mr. Gladen after the negotiations with Ms. McGee didn't work out, President Richman personally reached out to Flint Group to discuss providing consulting services related to the Career Academy, and all correspondence was done by phone. Mr. Gladen also stated that President Richman personally handled these negotiations because of the actual or perceived conflict of interest with Mr. Grindberg's wife being CFO.

We requested, through the NDUS office, e-mails sent to or from Mr. Grindberg and President Richman, which mentioned Flint, Roger Reiersen (CEO of Flint) or Karen Grindberg (CFO of Flint). Our review of these e-mails and related attachments revealed the following:

- Mr. Grindberg was personally involved in recommending and engaging Flint Group for the consulting services related to the Career Academy (refer to e-mails starting on page B-14).
- Mr. Grindberg submitted a written Request for Proposal to Flint Group (see page B-22 in appendix).
- E-mail correspondence suggested Praxis, a strategic partner of Flint Group, would be a better candidate for this project than Flint Group; however, Mr. Grindberg stated he was hesitant to use Praxis (see pages B-16 and B-17 in appendix).
- Mr. Grindberg received a written proposal from Flint Group via e-mail (see page B-21 in appendix).
- Mr. Grindberg forwarded or copied President Richman on correspondence related to the Request for Proposal and forwarded a copy of the Flint Proposal. President Richman responded to Mr. Grindberg's correspondence. (see pages B-14, B-25, B-28 and B-32 in appendix).
- Mr. Grindberg proposed modifications to the proposal, including specific payment terms. (see page B-30 in appendix).
- Mr. Grindberg submitted the proposed contract to Flint Group's CEO (see pages B-30-31 in appendix).

Based on the evidence, Mr. Grindberg, even though he has an undisclosed business interest in violation of NDSCS policy, SBHE policy and possibly NDCC 12.1-13-03, was closely and directly involved in the procurement of consulting services from Flint Group, and President Richman was aware of Mr. Grindberg's involvement. This documentary evidence directly contradicts the multiple assertions previously made to us by management in response to our repeated inquiries. It indicates a possible attempt by management to conceal significant information directly requested by us pursuant to our audit, or to otherwise obstruct our audit efforts.

**Figure 2: Timeline of Information Request Related to Procurement of Flint Group**





## Recommendation 1-2

**We recommend the State Board of Higher Education and management take any and all necessary actions to prevent future efforts to obstruct or mislead the Office of the State Auditor in carrying out its statutory duties.**

**NDUS Response:** See NDUS Chancellor's response at Appendix A

### Payment for Services from Flint Group

The fund used to pay for the services from Flint Group violated either the SBHE authorization, or the terms of NDSCS' contract with the South East Education Cooperative (SEEC). The two payments totaling \$39,500 were disbursed from Fund 21380, the SEEC fund.

We reviewed Request for Payment forms used to authorize payments to Flint Group for the following vouchers:

- Voucher #130610 in the amount of \$24,500. Requested by Kyle Davison (SEEC Executive Director), Signed by John Richman and Keith Johnson (Chief Financial Officer)
- Voucher #129942 in the amount of \$15,000. Signed by Kyle Davison, John Richman, and Keith Johnson.

Per SEEC's website, SEEC is "one of eight Regional Education Associations in North Dakota." It consists of 36 public school districts and four private schools in southeastern North Dakota. We reviewed the contracts between NDSCS and SEEC for fiscal years 2015-2018 and noted the contracts provided a fixed amount for "salary and fringe benefits" to "provide an Executive Director and related services for SEEC." Other expenses are to be reimbursed to NDSCS by SEEC "monthly upon submission by NDSCS of an itemized statement of expenses."

Per review of the financial history for the SEEC fund at NDSCS, the cash receipts recorded by NDSCS were greater than the disbursements made from the same fund, and since 2005 the SEEC fund built an excess fund balance. These excess moneys from the SEEC fund were used to pay for the consulting arrangement with Flint Group, and there was no separate authorization given by the SEEC governing board to spend those amounts.

Per minutes from the June 27, 2017, SBHE meeting, the SBHE authorized NDSCS "to begin fund raising for a workforce academy, with [its] potential of development without any NDUS or state funds."

Management asserted that the SEEC fund balance met the definition of "local funds" able to be used at NDSCS' discretion. However, if the fund was deemed "local" NDSCS funds, it should not have been spent in this manner based on the restrictions imposed by SBHE on June 27, 2017, not to use NDUS or state funds. Also, management's assertion that the SEEC fund was a "local fund" appears to be contradicted by the fact the payment was requested by SEEC Executive Director Kyle Davison.

If the funds are not "local" funds, but rather funds attributable to NDSCS' obligations under its agreement with SEEC, then NDSCS may have improperly spent \$39,500 from the SEEC fund in payment of the Flint Group contract (in violation of its contract with SEEC) which was provided for "salaries and fringe benefits" and related expenses for SEEC's Executive Director.

### **Recommendation 1-3**

**We recommend management notify the South East Education Cooperative board of the excess funds remaining after paying the salary and fringe benefits of the Executive Director and determine proper disposition of those amounts on behalf of SEEC.**

**NDUS Response:** [See NDUS Chancellor's response at Appendix A](#)

### **Other Fundraising Expenditures for Career Academy**

NDSCS appears to be using state and local funds for the Career Academy initiative.

In the June 27, 2017 SBHE meeting, the SBHE authorized NDSCS “to begin fundraising for a workforce academy, with [its] potential of development without any NDUS or state funds.”

We reviewed a management-provided list of disbursements related to the proposed Career Academy. We reviewed supporting documentation for selected transactions from this list and agreed the fund and amounts for those disbursements. Additionally, we searched the PeopleSoft system for specific employees, vendors and keywords to search for potential transactions omitted from management's listing.

We reviewed supporting documentation for a sample of these transactions to determine the funding sources, approvals and amounts. We identified the following disbursements:

- \$1,490 paid from the Workforce Affairs Admin fund (local funds) for printing and supplies
- \$132 paid from the Institutional Support fund (state funds) for printing and supplies
- \$39,500 paid from the South East Education Cooperation fund to Flint Group to “develop a Program Strategic Plan” for the proposed Career Academy (as previously identified in Recommendations 1-2 and 1-3)

The postage and printing expenditures appear to have been paid out of local (NDUS) funds (\$1,490) and state funds (\$132), which violates the SBHE authorization not to spend state or local funds for Career Academy fundraising.

Management did not track or provide a schedule of salaries or benefits allocated to the fundraising effort. Mr. Grindberg's salary is paid primarily from two funding sources. Approximately 75% comes from state vocational workforce training grant funds, and approximately 25% from local funds. These funds are, by definition, state and local funds, and therefore not eligible to be applied toward Career Academy fundraising expenditures. Per discussions with management, Mr. Grindberg spends approximately 20-30% of his time on fundraising, strategic planning and other aspects of the proposed Career Academy. There is no specific NDSCS policy in place requiring Mr. Grindberg to track his hours by function, so this is only an estimate. We reviewed his Outlook calendar for fiscal years 2017-2018, and his schedule supports this assertion. Using 25% of Mr. Grindberg's time, multiplied by his salary and benefits of approximately \$178,000, equals an estimated \$44,500 annually of state- and locally-funded salary and benefits dollars expended toward the proposed Career Academy initiative. This too may be a violation of SBHE's directive not to use state or local dollars for fundraising for the Career Academy initiative.

## **Recommendation 1-4**

**We recommend management adopt appropriate internal controls to ensure expenditures are authorized in accordance with all applicable policies and procedures and SBHE authorizations.**

**NDUS Response:** See NDUS Chancellor's response at Appendix A

### **Strategic Planning and Related Expenditures for Career Academy**

NDSCS is diverting time and resources from existing academic programs for various strategic planning efforts without having first obtained clear authorization from the SBHE.

Of the Career Academy expenditures identified above, the Flint Group expenditures and Mr. Grindberg's salary and benefits were not exclusively direct fundraising expenditures. Based on our review of the Flint Group proposal and contract, the consulting arrangement with Flint Group was focused on developing a strategic plan for the proposed Career Academy. Based on discussions with management and review of documentation, Mr. Grindberg was involved with various aspects of strategic planning as well.

We inquired of management, "Has there been any means for tracking the costs incurred related to the "strategic planning" efforts, including the costs of related "input meetings?" Management responded, "There have been no additional costs."

Per review of correspondence between NDSCS management and faculty, as well as the Flint Group contract and final strategic plan, NDSCS held stakeholder input meetings in Fargo and Wahpeton involving NDSCS faculty and others. These meetings focused on "Curriculum Development and Implementation of the CWA [Career Academy] Strategic Plan." Faculty traveling to these meetings were instructed to "make your own travel arrangements."

We did not conduct a comprehensive search for travel and other expenses related to the Career Academy, nor did we attempt to allocate the cost in terms of faculty or management salaries and benefits allocated to attendance of "input meetings" or other Career Academy strategic planning-related expenditures. We searched the PeopleSoft system for reimbursements to individuals invited to the "input meetings," which specifically mentioned the Career Academy (or some variation thereof) in the underlying expense report. The total expenditures we identified based on this limited review were \$943 for mileage and meals.

Additionally, per our review of e-mail correspondence, management directed faculty to cancel their classes, if necessary, to attend at least one of these meetings. We did not attempt to calculate the direct or indirect cost to students of having classes cancelled for Career Academy planning purposes.

We reviewed SBHE Policies and NDUS Procedures to determine whether these expenditures were allowable. SBHE Policy 307.1, *Institutional Organization – Notice and Approval* requires SBHE approval to "create, discontinue or name a school, college, center or institute." NDUS Procedure 307.1 requires campuses to "file a request for a new center/institute, or a change in title with the vice chancellor for academic affairs, who shall review the request with the academic affairs council [AAC]." The request is supposed to be submitted electronically to the AAC listserv in a proposal format that includes, "The Academic Affairs Request Cover Page," a "one-page executive summary," and an "in-

depth review of the areas covered in the executive summary.” In addition, the procedure requires the following elements:

- Center Objectives
- Cost and Resources
- Relationship of the Center
- Need/Rationale for the Center/Institute
- Duplication
- Center/Institute Organization
- Viability
- Center/Institute Assessment/Evaluation

Per request of NDUS management, this has not yet been received.

We inquired of NDSCS management regarding whether and when approval was obtained to proceed with strategic planning, curriculum development, and other aspects of the proposed Career Academy. Management asserted approval was granted when the SBHE approved the Presidential Goals. We reviewed past SBHE minutes and found the referred-to Presidential Goals were approved by the SBHE on September 28, 2017. This approval was noted in the minutes via motion approving all the Presidential Goals for 10 of the 11 institutions. We reviewed the underlying goals attached to the Board minutes and found they were 225 pages, and per review of the meeting video, they were approved by motion and with minimal discussion. We did note two direct references to the Career Academy on page 118 of the Presidential Goals. A portion of page 118 extracted from the 225-page Presidential Goals document is included in Figure 3.



**Figure 3: Excerpt of NDSCS Presidential Goals**

Assessment Measures	
Date	Description
09/08/2017	<p>1.1 Develop and/or enhance 15 or more career awareness events highlighting under-capacity programs.</p> <p>1.2 Create one or more industry partnership(s) in an under-capacity academic program.</p> <p>2. Develop and complete program and curriculum plan in collaboration with multiple K-12 school districts.</p> <ul style="list-style-type: none"> <li>• Budget/Operations plan, January, 2018</li> <li>• Site Selection recommendations, December, 2017</li> <li>• Program committee, planning on going</li> </ul> <p>3. 1 Private Investment fund drive for development of Career Academy</p> <p>3.2 At least two new business, industry, or community partnerships are created.</p> <p>3.3 Community partnership created</p> <p>Goal – Fargo Adult Learning Center/Skills Development Project</p> <ul style="list-style-type: none"> <li>• Introduction to CAN class for English learning students to prepare them fro pre-CAN class through SkillsND</li> </ul> <p>Goal 20 students</p> <ul style="list-style-type: none"> <li>• Skills ND Educate/Train #58 New Americans-Manufacturing, Pre-CNA, CNA, Welding, CDL &amp; Computer</li> </ul> <p>4. Enroll a cohort of 20 or more students in AAS PN Outreach program offered at NDSCS-Fargo.</p> <p>5.1 Multi-disciplinary UAS users group established and actively functioning.</p> <p>5.2 UAS class offerings and activities baseline metrics established.</p>
Intended Results	
Date	Description
09/08/2017	<p>1. Improve enrollment in under-capacity programs.</p> <p>2. Comprehensive planning for career academy.</p> <p>3. Establish formal and informal business, industry, or community partnerships.</p> <p>4. Establish an Outreach AAS Practical Nursing cohort program at NDSCS-Fargo location.</p> <p>5.1 Develop capabilities and program offerings in the area of Unmanned Aerial Systems (UAS).</p> <p>5.2 Establish a multi-disciplinary UAS users group.</p> <p>5.3 Incorporate UAS technology instruction into academic programs and course offerings.</p>

Management asserted that the reference to the Career Academy in the “Assessment Measures” and “Intended Results” sections (outlined in red in Figure 3 above) constituted authorization of “NDSCS’s efforts with the CWA [Career Academy].”

SBHE Policy 307.1, *Institutional Organization – Notice and Approval* and related NDUS Procedure 307.1 create transparency and require specified information as NDUS institutions expand their operations. The above Presidential Goals provide neither the detail nor the transparency indicated under SBHE Policy 307.1/NDUS Procedure 307.1.

#### Recommendation 1-5

**We recommend management take steps to ensure timely appropriate requests and approvals for creation of a new “center or institute” are obtained under SBHE Policy 307.1 and NDUS Procedure 307.1. We recommend the SBHE consider clarifying the level of responsibility and authority it is granting in approving Presidential Goals, to avoid management assuming greater authority than granted.**

**NDUS Response: See NDUS Chancellor’s response at Appendix A**

## ***Audit Results – Objectives 2 and 3***

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### ***Statement of Objective and Conclusion***

The second and third objectives of our audit were to answer the following questions:

Objective 2: Is TrainND SE accomplishing its applicable goals and objectives?

Objective 3: Is TrainND SE reporting financial and non-financial data accurately?

Based on our procedures, TrainND SE is not meeting its identified goals and objectives and is not reporting financial and non-financial data accurately.

### ***Scope and Methodology***

For objective 2, we reviewed the legislative actions establishing the TrainND initiative, specifically House Bill 1443 from the 1999 Session. We discussed with management and reviewed documentation indicating levels of authority and responsibility for developing and carrying out the legislative requirements. We compared documented procedures to the enabling legislation and compared public reports to the documented procedures.

We also reviewed financial and non-financial information reported by TrainND SE related to selected objectives of TrainND SE. We compared selected data to underlying supporting documentation to determine if the underlying financial and non-financial data was accurate. We also compared the financial results to management's stated goals and objectives to determine whether the goals and objectives of TrainND SE are being met.

For objective 3, we reviewed supporting documentation, where available, for selected performance metrics to evaluate the accuracy of the data reported by management. We also performed a walkthrough to understand the internal controls in place to ensure accurate reporting.

The period of this analysis includes fiscal years 2015–2018.

### ***Findings, Recommendations, and Responses***

#### **TrainND Goals and Objectives**

In November 1998, a Task Force for Improving Workforce Development and Training issued *A Plan for Developing a World-Class Workforce Training System in North Dakota* (1998 Plan). The 1998 Plan included ten key recommendations, one of which was to establish a workforce training system separated into four service regions under the primary responsibility of North Dakota's two-year institutions.

Accordingly, TrainND was established by legislative action in the 1999 Legislative Session under House Bill (HB) 1443. The legislation, now included in NDCC 52-08, provided for each institution assigned workforce training responsibilities to establish a "division or other unit within the institution to serve the workforce needs of business and industry and to serve as a broker in arranging the delivery of training." It required each applicable institution to form a "workforce training board consisting of representatives from businesses, labor and industries located within the institution's delivery area."

Currently, TrainND provides both open-enrollment and customized training for the benefit of employers in business and industry. Per TrainND's website, it helps employers "assess and identify skill gaps, and then work with [employers] to deliver customized training that fills those gaps."

HB 1443 also established certain reporting requirements now included in NDCC 52-08. NDCC 52-08-10 requires the president of each TrainND institution to "prepare an annual business plan," subject to approval by the "workforce training board." NDCC 52-08-11 also requires the president of the institution to develop "performance measurements for work force training." The measurements are required to be "time-sensitive and results-oriented and must determine how well the training needs of business and industry are being met."



**NDCC 52-08-10**

Subject to state board of higher education policies, the president of an institution of higher education that is assigned primary responsibility for workforce training shall prepare an annual business plan that must include provisions for use of the training capacity of the tribal colleges within the designated region, in consultation with the workforce training board. The business plan may include participation as a community under the new jobs training program under chapter 52-02.1. The workforce training board shall approve the business plan and make recommendations for funding of the business plan to the state board of higher education. Any state funds received under this program by the institutions of higher education assigned primary responsibility for workforce training must be used for business and customized training activities. The state board of higher education may establish for each institution of higher education assigned primary responsibility for workforce training a revolving loan fund for workforce training program startups using the borrowing authority provided in section 15-10-16.1.



**NDCC 52-08-11**

Subject to state board of higher education policies, the president of an institution of higher education that is assigned primary responsibility for workforce training shall develop, in consultation with the workforce training board, performance measurements for workforce training. The measurements must include requirements for being time-sensitive and results-oriented and must determine how well the training needs of business and industry are being met.

## **Annual Business Plan**

As previously noted, NDCC 52-08-10 requires institutions to "prepare an annual business plan," approved by its workforce training board. We inquired of management regarding the procedures used by TrainND SE in determining applicable elements to include in its business plan. Management stated it follows a "Procedure Manual for the TrainND Regions," which was originally developed by the heads of the four TrainND regions and is periodically updated and revised.

We reviewed the business plans for fiscal years 2015-2018 to determine whether they met the following requirements:

- Elements identified in the Procedure Manual for TrainND Regions (Procedure Manual) included in the business plan
- Prepared annually as required by NDCC 52-08-10
- Approved by the workforce training board for the region as required by NDCC 52-08-10

The elements identified in the Procedure Manual were all included in the business plans. However, business plans were prepared biennially, not annually as required under NDCC 52-08-10. Per review

of the minutes of the TrainND SE Workforce Training Advisory Board, except for the fiscal years 2018-2019 business plan, the minutes did not reflect the Workforce Training Advisory Board having approved the business plans.

#### **Recommendation 2-1**

**We recommend management develop and implement procedures to submit the business plan annually as required by NDCC 52-08-10. We further recommend management follow its stated procedure to obtain approval by the Workforce Training Advisory Board, or if such approval is being obtained, document this action in the board meeting minutes.**

**NDUS Response: See NDUS Chancellor's response at Appendix A**

#### **Performance Measurements**

As previously noted, NDCC 52-08-11 requires the president of the institution to develop "performance measurements for work force training." Per discussion with management and review of the Procedures Manual, the Procedures Manual is also used to define performance measurements and related reporting requirements to satisfy NDCC 52-08-11.

The Procedures Manual requires two reports: A Performance Accountability Report and an Annual Report (also known as the Year-End Report). We reviewed these reports for fiscal years 2015-2018, comparing the performance metrics identified in the Procedures Manual to the performance measurements reported.

We noted two issues with these reports. First, there were four measurements described in the Procedures Manual which were not included in either the Annual Report or the Performance Accountability Report. Second, there were multiple measurements which were reported in both reports; also, both reports are due at approximately the same time and cover the same time periods. Given those similarities, absent a requirement to issue the separate reports, management should consider combining the two reports into one.

#### **Recommendation 2-2**

**We recommend TrainND update its Annual Report and Performance Accountability Report to include all measurements required under its existing Procedures Manual or update the Procedures Manual to reflect the necessary and appropriate performance measures. We also recommend management consider combining the two reports into one report to avoid duplicating effort.**

**NDUS Response: See NDUS Chancellor's response at Appendix A**

#### **Accomplishment of Stated Goals**

We inquired with management of TrainND SE regarding the process for setting goals and objectives as identified in the business plan. Sales staff meet with Mr. Grindberg to set their targeted sales goals for the year, and Mr. Grindberg summarizes the sales goals in a business plan-type format. Per management, the business plan goals are reviewed and approved by the Workforce Training Advisory Board; however, as noted in Recommendation 2-1, the minutes did not reflect approval of

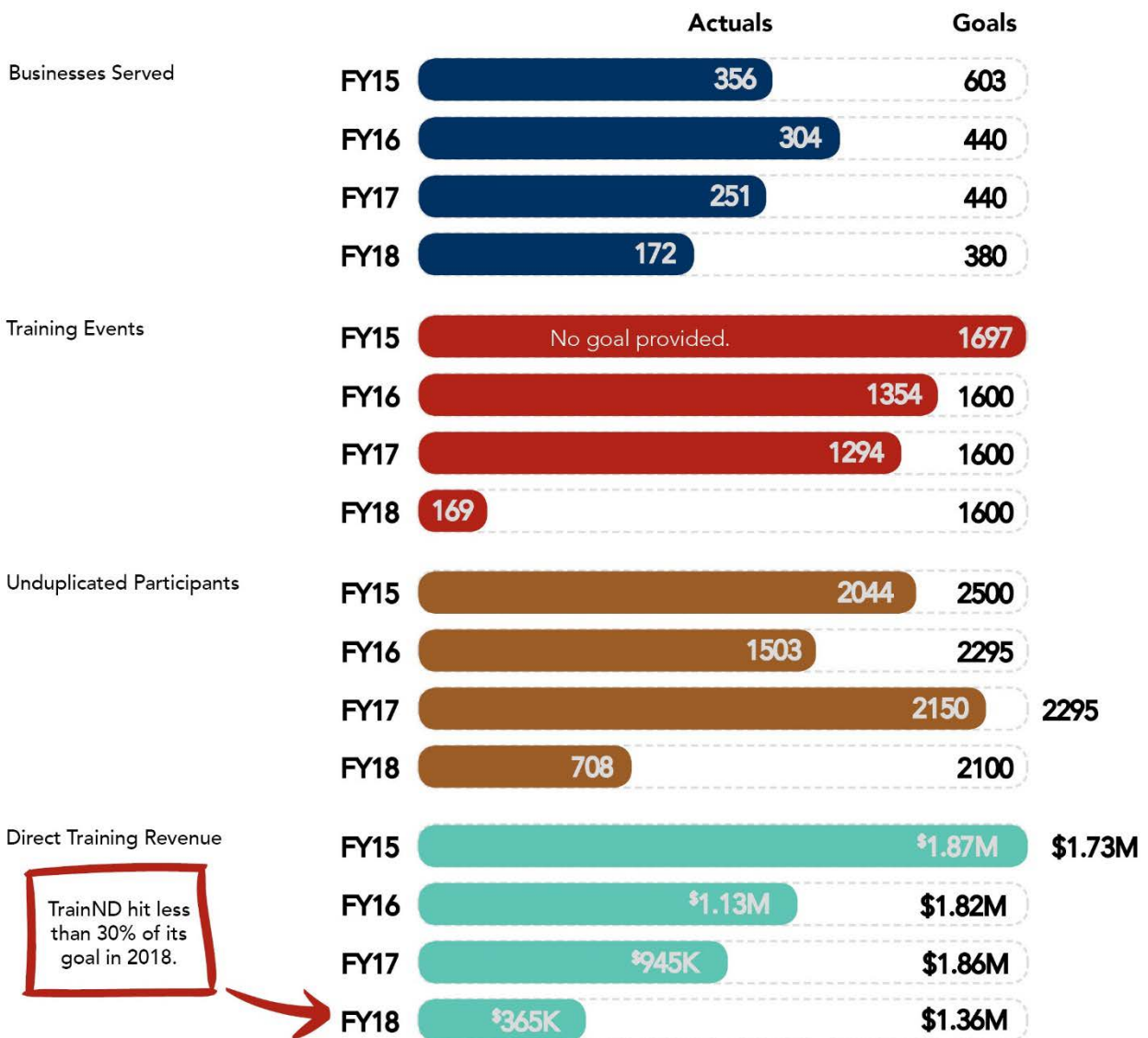
the business plan. The business plan is then sent to the NDUS system office and presented by the TrainND chair to the SBHE and the Career and Technical Education advisory board.

To evaluate whether TrainND SE is accomplishing its goals, we compared its budgets/goals per the business plans for fiscal years 2015-2018 to the actual results for those years. The metrics selected for testing were as follows:

- Businesses served – number of businesses benefitting from training
- Training events – number of training events held
- Unduplicated participants – number of employees attending training
- Direct training revenue – revenues generated from TrainND service fees

Results are as follows:

**Figure 4: TrainND SE Goals vs. Actuals for Fiscal Years 2015-2018**





In most instances, the actuals were below budget, except for the revenue for fiscal year 2015.

As noted, TrainND SE did not meet its goals during the audit period based on its reported actual results. Per inquiry and review of reports, we noted management does not publicly present actual amounts for each year next to the previously adopted financial and non-financial budgets and objectives for that year. Per discussion with management, there is currently no process for evaluating the reason for the failure to meet projections. Without accountability for the actual performance results versus projections, these results lose some of their value as a management decision-making tool.

### **Recommendation 2-3**

**We recommend TrainND present its actual results next to the approved budgets for each fiscal year. We recommend management use its results as a guide in its decision-making process.**

**NDUS Response:** See NDUS Chancellor's response at [Appendix A](#)

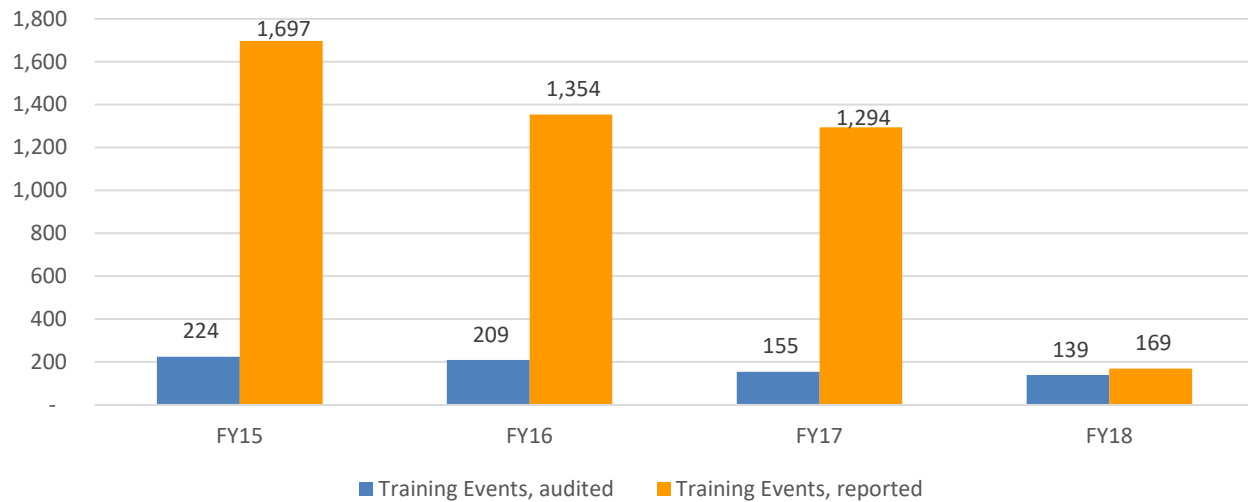
### **Accuracy of Reported Metrics**

We obtained and reviewed the supporting documents used to generate the Annual Reports and Performance Accountability Reports for fiscal years 2015-2018. The majority of the documents provided by management were in paper format because management did not have electronic versions available. We also generated reports from PeopleSoft Financials for revenue and expense data for the same time period. We identified inconsistencies and errors in the data provided by management. We recomputed the metrics to the extent possible, but due to incomplete data and errors in data provided, we were unable to calculate the number of businesses served, repeat business and unduplicated participants.

In the figures below, the data for fiscal years 2015 through 2017 significantly overstated the results of TrainND due to incorrectly including ApprenticeshipND data in its external reports. Per discussion with management and review of institution websites, ApprenticeshipND is a program unique to NDSCS, and its purpose differs from that of the enabling legislation for TrainND. It offers "a variety of non-credit correspondence courses for individuals in a vocational field who cannot attend regular college learning activities." Per management, typical apprentices in the program "take 6-15 courses over a period of 2-4 years." There is also a 24-month "Pharmacy Tech in Training" program, which is entirely self-funded.

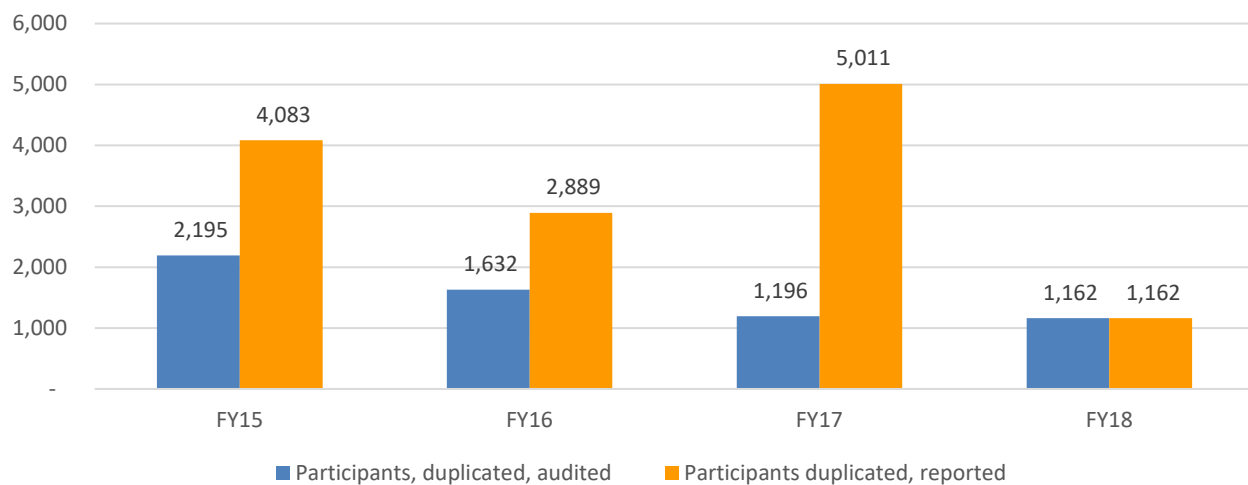
The following charts highlight the variances of the reporting metrics identified in our testing.

**Figure 5: TrainND SE Training Events Reported vs. Audited**



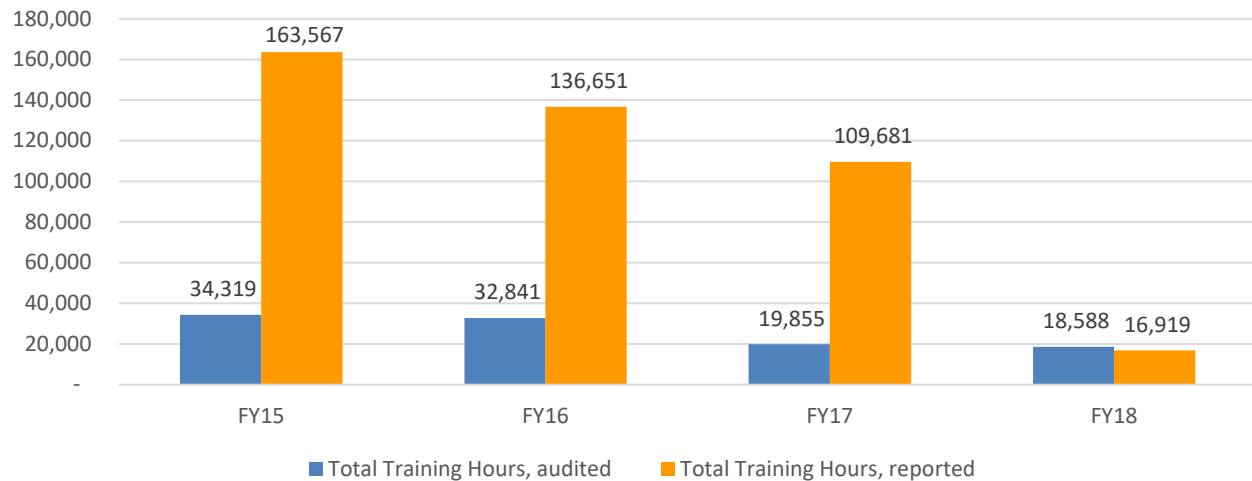
As shown in the first chart above, the audited number of training events is lower than that reported in each fiscal year. The vast majority of the difference in fiscal years 2015-2017 is due to TrainND's reports improperly including ApprenticeshipND information as previously mentioned. Management identified and corrected this error in fiscal year 2018. However, in 2018 we still identified a difference of approximately 12% due to errors.

**Figure 6: TrainND SE Duplicated Participants Reported vs. Audited**



The above chart shows the audited number of duplicated participants was lower for fiscal years 2015-2017 but matched the reported number in fiscal year 2018. The primary discrepancies in fiscal years 2015-2017 were due to improper inclusion of ApprenticeshipND in the results.

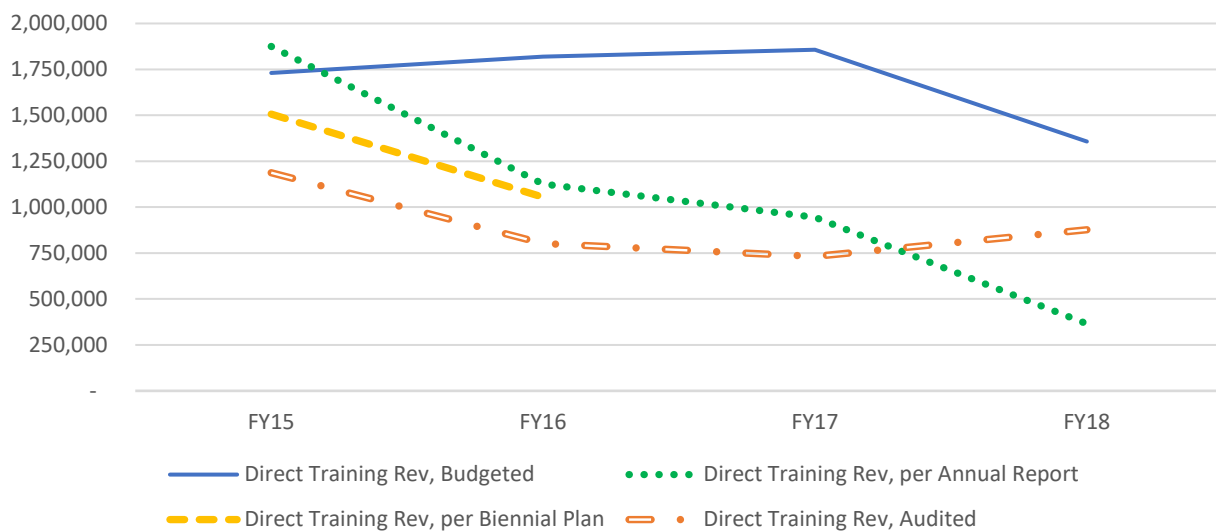
**Figure 7: TrainND SE Total Training Hours Reported vs. Audited**



The chart above shows the audited number of total training hours also was lower for fiscal years 2015-2017 but was higher than the reported number in fiscal year 2018. The primary discrepancies in fiscal years 2015-2017 were due to improper inclusion of ApprenticeshipND in the results. However, in 2018 we still identified a difference of approximately 9% due to errors.

The following two graphs compare actual results to budget. The most recent biennial plan includes actual data only through fiscal year 2016; therefore, there is no actual data per the biennial plan for fiscal years 2017-2018 included in either graph. This first graph presents direct training revenue. One item of note is management reported a different direct training revenue number in both fiscal years 2015 and 2016 in the annual report and the biennial plan.

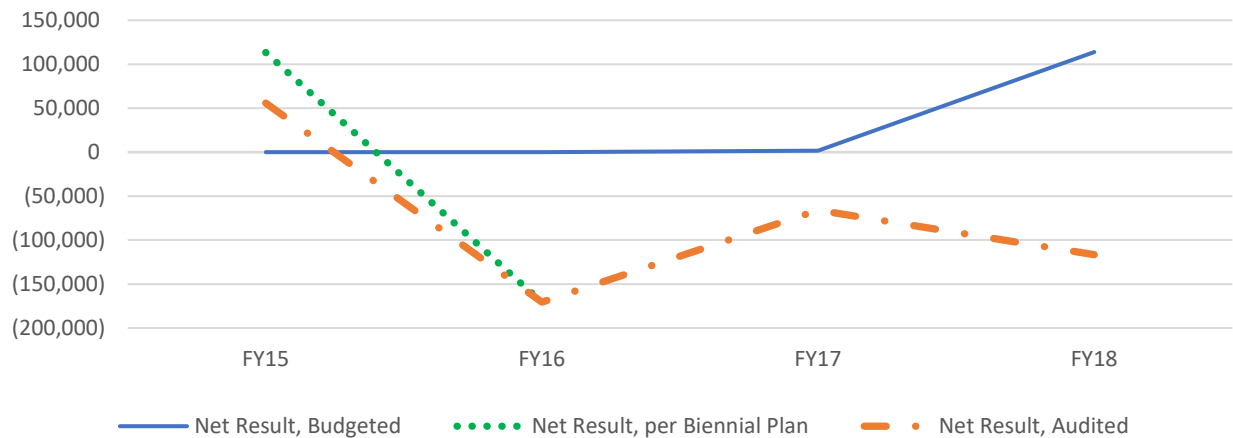
**Figure 8: TrainND SE Direct Training Revenue**





The following graph presents net result (i.e. program “net income” or “net loss”). The net results are only presented in the biennial reports.

**Figure 9: TrainND SE Net Result**



As noted above, TrainND budgeted either to break even or realize a small surplus from its operations each year. However, in every year after fiscal year 2015 it ran deficits. Part of the variance between reported and audited results can be attributed to including ApprenticeshipND numbers in the metrics for fiscal years 2015-2017. In fiscal year 2018, ApprenticeshipND was properly excluded from the reported metrics.

Based on a walkthrough of the current reporting process for TrainND SE, we identified several opportunities for improvement in internal controls over reporting which are outlined below.

There was recent staff turnover and the current staff did not receive formal training. In addition, there were no documented procedures regarding preparing data for the reporting process.

#### **Recommendation 2-4**

**We recommend management provide adequate training resources for the staff performing the TrainND SE reporting. The department should develop a procedure document that contains the data to be reported, clear steps on how to calculate the metrics, software reports to run including the report parameters, and any additional steps needed. The document should be reviewed at least annually and updated periodically or as needed. Also, a back-up person should be designated.**

#### **NDUS Response: See NDUS Chancellor’s response at Appendix A**

We observed the steps performed to generate the information for the fiscal year 2018 annual report. We noted the reporting process was mostly a manual process. Reports were generated from the registration system and printed to paper. The data was then manually transferred to another paper document. In the process, there was data that was not properly transferred between

documents. Using the handwritten data, the metrics were manually calculated or counted. Not only is this an error-prone process, but it is also less efficient than using automated means.

#### **Recommendation 2-5**

**We recommend management utilize the reporting capabilities within the registration software and other software (such as Excel) to correctly capture the data and calculate the metrics for TrainND SE. It may be appropriate to obtain training specific to the software so the functions of the software can be more fully utilized.**

**NDUS Response: See NDUS Chancellor's response at Appendix A**

There was also no evidence of management oversight or review of the metrics for accuracy prior to issuance, either by management or the NDUS system office.

#### **Recommendation 2-6**

**We recommend management designate an individual, separate from preparation of external reports, who has knowledge of the metrics and underlying data to perform a detailed review before external reports are published.**

**NDUS Response: See NDUS Chancellor's response at Appendix A**

The Procedure Manual for the TrainND regions includes provisions for three reports (Performance on Accountability, Annual Report, and Biennial Business Plan). However, the content terminology for the three reports is not consistent and not clearly defined. For example, the Performance Accountability report requires "revenue generated from training fees," whereas the Annual Report and Biennial Business Plan require "direct training revenue." It is not clear if the "revenue generated from training fees" is the same as "direct training revenue." For TrainND SE, the "direct training revenue" reported in the 2017-18 Annual Report didn't include room rental revenues, but the Biennial Business Plans for fiscal years 2014-2015, fiscal years 2016-2017 and fiscal years 2018-2019 did include room rental revenues.

Also, the reporting requirements do not provide sufficient detail to measure or calculate each metric. For example, there is no guidance on how to calculate "repeat" training. For fiscal years 2015-2017, TrainND SE calculated repeat business by subtracting the number of unduplicated businesses from the number of duplicated businesses. However, this overstated the number of companies requesting repeat business because many businesses send more than two employees to training each year.

#### **Recommendation 2-7**

**We recommend management review and update the TrainND procedure manual to provide consistent terminology and clearly defined reporting requirements.**

**NDUS Response: See NDUS Chancellor's response at Appendix A**

## Engagement of External Firm

In 2018, in response to concerns raised by various internal and external stakeholders, the NDUS engaged Forensic Strategic Solutions (FSS), who describes itself as a “full-service financial investigation firm” with practice areas including “fraud examination, investigative financial consulting...accounting malpractice and forensic technology.”

We reviewed the documentation supporting procurement procedures followed by the NDUS office prior to contracting with FSS. Based on a review of the documentation, it appears SBHE procurement policies and procedures were followed.

The service agreement stated, as its purpose, in part, “...to review allegations raised regarding operations at the North Dakota School of Science (NDSCS). For example, complaints were received about the financial statements of the TrainND program at NDSCS as well as the reporting of enrollment numbers and how space on campus was classified.” The total amount paid by NDUS for the services provided under this agreement was approximately \$79,000.

The service agreement required the following procedures:

- Review the last four fiscal years of financial statements and general ledger activity for the TrainND program at NDSCS and examine any irregularities in accuracy or accounting practices.
- Review space utilization data regarding NDSCS buildings and determine if the space classification provided by NDSCS is accurate.
- Review NDSCS enrollment documents for 2016-17 and 2017-18 to establish 1) how many students were enrolled in classes provided in Wahpeton, ND; and 2) how many students were enrolled in classes provided in Fargo, ND. Also, please determine how many of the enrolled students in the locations above completed their courses and how many classes were cancelled at each location.
- Review selected capital projects to determine the proper authorization and allocation of costs as well as the appropriate use of funds.
- Address any related concerns or issues that arise during the investigation. If additional areas of concern are identified during the investigation, FSS must notify NDUS, through their legal counsel, of the expanded scope.

The report issued by FSS classified the engagement as a “forensic investigation and review.” The documented approach stated the purpose of the forensic assessment “is to determine if sufficient predication exists to expand the scope of work and recommend a fraud examination.” This appears to contradict the elements described in the documented scope of the proposed engagement as well as the Services Agreement signed May 2018. In neither of those documents was the term “fraud” or “forensic” mentioned, except in the name of the contracted firm. As a result, there were concerns raised by internal and external stakeholders after the report was made public, whether the report addressed the original intent of the “external review.”

Also, we requested copies of all documentation retained by FSS with respect to the conduct of this engagement. FSS had retained no documentation of the nature, timing and extent of work performed, except for copies of interviews with various stakeholders. Therefore, we were unable to evaluate the scope of work performed by FSS in planning our performance audit.

We noted that the Services Agreement did not specify which professional standards were expected to be followed in the conduct of this engagement. If the engagement were conducted under a commonly accepted professional framework, such as the performance auditing standards included

in *Government Auditing Standards*, or AICPA Attestation Standards, there would have been specific requirements regarding elements to be included in the report, as well as detailed document retention requirements. This would have avoided many of the apparent discrepancies between the defined scope of service according to NDUS and the scope of service as reported by the outside firm. Also, while it may not have satisfied all stakeholders whose complaints led to this “external review,” the stakeholders would have had access to enough information to understand the nature, timing and extent of procedures performed and the basis for the underlying conclusions.

#### **Recommendation 2-8**

**We recommend, when retaining an outside entity to perform professional services, management consider applicable credentials and memberships which could serve as a source of quality control. Management should also include any desired applicable professional standards in its service agreement.**

**NDUS Response: See NDUS Chancellor’s response at Appendix A**

## *Purpose and Authority*

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This performance audit of the North Dakota University System has been conducted by the Office of the State Auditor pursuant to authority within North Dakota Century Code Section 54-10-30.

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so management and those charged with governance and oversight can use the information to improve performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. The purpose of this report is to provide analysis, findings and recommendations with respect to the audit objectives.

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.

## *Appendix A – NDUS Responses*

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Chancellor Mark Hagerott  
State Capitol - 600 E Boulevard Ave - Dept. 215  
Bismarck ND 58505 -0230  
Phone: 701.328.2960 Fax: 701.328.2961  
E-mail: [ndus.office@ndus.edu](mailto:ndus.office@ndus.edu) Web: [ndus.edu](http://ndus.edu)

April 12, 2019

Mr. Joshua Gallion  
State Auditor  
Office of the State Auditor  
600 East Boulevard Ave., 3rd Floor  
Bismarck, ND 58505-0060

Re: Performance Audit of North Dakota State College of Science

Dear Mr. Gallion:

Thank you for providing me with the opportunity to respond to the draft audit report you provided to the State Board of Higher Education's Audit Committee on March 27, 2019 regarding a performance audit of the North Dakota State College of Science (NDSCS). Pursuant to your letter to Ms. Kathleen Neset, Chair of the SBHE's Audit Committee, dated March 29, 2019, designating me as the responsible official to respond to the audit in lieu of the audited entity, this letter constitutes my response to the draft report. I appreciate the detailed and methodical work performed by your office in this audit, as well as the presentation Mr. Hashbarger made to the Audit Committee on March 27, 2019.

The North Dakota University System Office (NDUS Office) does not directly oversee the day-to-day operations on its campuses, and I do not have any way to meaningfully verify or controvert the factual findings set forth in the report based on information in the NDUS Office's possession. As a result, I have largely confined my responses to your office's recommendations in lieu of directly responding to the findings themselves.

My written responses to your office's recommendations are set forth below, and each response follows a reproduction of the recommendation to which it responds. In preparing these responses, I received support from members of my staff who were authorized by your office to assist.

**Recommendation 1-1: We recommend NDSCS take timely and appropriate steps to ensure compliance with its conflict of interest policies and procedures.**

**Chancellor's Response:** Agree. Based on the information in the draft report and the information received from the audited entity, it appears that while the spouse of the employee in questions was widely known to be involved with the vendor, the conflict was not properly documented. I agree that additional controls or education may assist with compliance

However, I have reviewed NDSCS's conflict of interest policy and consider it to be a robust policy. I also intend to recommend an accelerated review of *SBHE Policy 611.4 - Employee Responsibility and Activities: Conflict of Interest* as part of the SBHE's regular and ongoing policy review process in order to evaluate possible improvements. The NDUS Office provides mandatory annual training (per SBHE Policy 611.10) on theft, fraud, waste, abuse, and code of conduct which must be completed by all full-time, benefited employees.

**Recommendation 1-2: We recommend the State Board of Higher Education and management to take any and all necessary actions to prevent further efforts to obstruct or mislead the Office of the State Auditor in carrying out its statutory duties.**

**Chancellor's Response:** Agree, subject to the statement that my office cannot verify or contravene the findings giving rise to this recommendation. More specifically, I recognize the importance of the audit and compliance function, and have worked to establish a culture of responsiveness and willingness to work with the NDUS's auditors, whether internal, external, or from the Office of the State Auditor. I will continue to emphasize the importance of complying with requests for documents and information from the NDUS's auditors, and the NDUS office will continue to provide full cooperation with all audits. I will direct all NDUS institutions to fully comply with the State Auditor and other audits.

**Recommendation 1-3: We recommend management notify the South East Education Cooperative Board of the excess funds remaining after paying the salary and benefits of the Executive Director and determine proper disposition of those amounts on behalf of SEEC.**

**Chancellor's Response:** Agree. I will work with the audited entity to ensure that SEEC is notified of any excess funds and that full documentation exists for the proper disposition of the funds in question based on the agreement between SEEC and the audited entity.

**Recommendation 1-4: We recommend management adopt appropriate internal controls to ensure expenditures are authorized in accordance with all applicable policies and procedures and SBHE authorizations.**

**Chancellor's Response:** Agree. I will recommend that the leadership of the audited entity evaluate the existing internal controls related to ensuring that expenditures are properly authorized and make any necessary improvements. I will also instruct the staff of the NDUS office to review the provisions of relevant SBHE policies and NDUS procedures to ensure that sufficient processes and controls are in place at the system level.

**Recommendation 1-5: We recommend management take steps to ensure timely appropriate requests and approvals for creation of a new "center or institute" are obtained under SBHE Policy 307.1 and NDUS Procedure 307.1. We recommend the SBHE consider clarifying the level of responsibility and authority it is granting in approving Presidential Goals, to avoid management assuming greater authority than granted.**

**Chancellor's Response:** Agree. *SBHE Policy 307.1 - Institutional Organization., Notice and Approval* has existed since 2007, and was recently re-ratified by the Board in February 2019. However, I will recommend that the SBHE consider further revising Policy 307.1 to more clearly set forth the decision points at which SBHE approval is needed. This will assist my efforts to ensure that I receive timely information so as to make a recommendation to the SBHE.

Additionally, the presidential goals and strategic planning processes do not override the provisions of SBHE Policy, which I will emphasize with the presidents during the next presidential goals and strategic planning process. The goals process, and the letters from the Chancellor in response, are created using the Strategic Planning On-Line (SPOL) system, which contains large quantities of data related to campus and system-level strategic planning and facilitates the performance review process set forth in *SBHE Policy 604.1 - Performance Evaluations: Presidents*. This goals process permits the presidents to obtain top-level strategic guidance from the Chancellor, who approves the goals, which is then briefed to the SBHE in very general terms. However, nothing in the SPOL process or system, or the approval of presidential goals by the Chancellor or SBHE, substitutes for meeting the requirements of SBHE Policy 307.1.

**Recommendation 2-1: We recommend management develop and implement procedures to submit the business plan annually as required by NDCC 52-08-10. We further recommend management follow its stated procedure to obtain approval by the Workforce Training Advisory Board, or if such approval is being obtained, document this action in the board meeting minutes.**

**Chancellor's Response:** Agree. I will recommend that the directors of the TrainND program and the relevant campus presidents prepare an annual business plan in accordance with N.D.C.C. § 52-08-10. For the purposes of preparing a response to this recommendation, I assume that the "Workforce Training Advisory Board" referenced in the recommendation is the "Workforce training board" discussed in N.D.C.C. § 52-08-09. I will further recommend to the directors of TrainND that the additional review be documented in each advisory board's minutes in addition to final review and approval by the State Board of Higher Education.

**Recommendation 2-2: We recommend TrainND update its Annual Report and Performance Accountability Report to include all metrics required under its existing Procedures Manual or update the Procedures Manual to reflect the necessary and appropriate performance measures. We also recommend management consider combining the two reports into one report to avoid duplicating effort.**

**Chancellor's Response:** Agree. I will recommend that the TrainND directors work collaboratively to review the current performance measures and recommend appropriate changes, including revising current metrics, adding more applicable data points, or removing performance measures



which are no longer relevant. I will also recommend that the Train ND directors study whether efficiencies could be realized by combining the Annual Report and the Performance Accountability Report into a single document.

**Recommendation 2-3: We recommend TrainND present its actual results next to the approved budgets for each fiscal year. We recommend management use its results as a guide in its decision-making process.**

**Chancellor's Response:** Agree. While this recommendation will require further discussion with the TrainND directors, I will recommend the format changes discussed in the draft report, and, to the extent relevant, I will recommend that actual results be used in the decision-making process.

**Recommendation 2-4: We recommend management provide adequate training resources for the staff performing the TrainND SE reporting. The department should develop a procedure document that contains the data to be reported, clear steps on how to calculate the metrics, software reports to run including the report parameters, and any additional steps needed. The document should be reviewed at least annually and updated periodically or as needed. Also, a back-up person should be designated.**

**Chancellor's Response:** Agree. I will recommend that the audited entity ensure that adequate training resources are provided to facilitate accurate reporting, including a training manual on the metrics to be reported and the steps to accomplish required reporting. While this process is typically undertaken by the TrainND directors, who work cooperatively to develop and share materials of this type, I will work with the audited entity to provide any needed support for Train ND SE's reporting.

**Recommendation 2-5: We recommend management utilize the reporting capabilities within the registration software and other software (such as Excel) to correctly capture the data and calculate the metrics for TrainND SE. It may be appropriate to obtain training specific to the software so the functions of the software can be more fully utilized.**

**Chancellor's Response:** Agree. I will recommend that TrainND SE ensure that reporting and data collection is correctly captured, that software is being properly utilized, and that adequate training to support these functions is provided.

**Recommendation 2-6: We recommend management designate an individual, separate from preparation of external reports, who has knowledge of the metrics and underlying data to perform a detailed review before external reports are published.**

**Chancellor's Response:** Agree. I will recommend that TrainND SE identify and designate an individual to perform the recommended review.

**Recommendation 2-7: We recommend management review and update the TrainND procedure manual to provide consistent terminology and clearly defined reporting requirements.**

**Chancellor's Response:** Agree. I will recommend that a review of the TrainND procedure manual for consistency and other enhancements be undertaken.

**Recommendation 2-8: We recommend, when retaining an outside entity to perform professional services, management consider applicable credentials and memberships which could serve as a source of quality control. Management should also include any desired applicable professional standards in its service agreement.**

**Chancellor's Response:** Agree. I will recommend that the SBHE consider making enhancements to relevant SBHE Policies, and that my office consider improvements to any relevant NDUS procedures regarding retaining outside entities and preparing service agreements.

\* \* \*

Thank you again for the opportunity to provide a response to the audit recommendations. In addition to the above responses, I requested information from the audited entity relative to these recommendations. The letter I received is enclosed for your information.

Sincerely,



Mark R. Hagerott, Ph.D.  
Chancellor

## Appendix B – Audit-Related Documentation

### Notification of Business Interest Form

**NDSCS** Facilities Management  
Purchasing  
Patterson Maintenance Center | 701.671.2211 | Fax: 701.671.2148  
North Dakota State College of Science • 800 Sixth Street North • Wahpeton, ND 58075-0002 • 1.800.342.4325 • www.ndscs.edu

**NOTIFICATION OF BUSINESS INTEREST**  
**(To be filed annually)**

In compliance with the North Dakota State College of Science and Conflict of Interest Policy,  
I disclose and submit the following concerning my business interests.  
A failure to report a business relationship is in violation of College policy.

**Business Identification:**

Business Name GRINDBERG & ASSOCIATES  
Street Address 4755 Douglas Ave PO Box \_\_\_\_\_  
City, State, Zip Fargo, ND 58104  
Telephone (701) 232-4691 Fax N/A  
Describe Business Product or Service: Consulting

**Type of Business Entity (check one):**  
☒ Corporation ☐ Partnership ☐ Sole Proprietorship ☐ Other, Describe \_\_\_\_\_  
☐ No longer have relationship or financial interest in this business.

**Nature of Business Interest (complete those that apply):**

Personal Ownership	<input type="radio"/> No	<input checked="" type="radio"/> Yes	Percentage <u>50%</u>
Related to Owner	<input type="radio"/> No	<input type="radio"/> Yes	Relationship _____
Employment	<input type="radio"/> No	<input type="radio"/> Yes	Position _____

Other, Describe: \_\_\_\_\_  
(Ex: Investor, Director, etc.)

Name Tony Grindberg  
Department Wahpeton Maintenance Personnel  
Signature [Signature]  
Date 7/1/16

**SUBMIT**

© PURCHASING OVERSIGHT SYSTEMS BUSINESS INTEREST FORM 2014

Mr. Grindberg's Notification of Business Interest Form which should have disclosed his conflict of interest with Flint Group.

## Memo

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To: Kari Hasbargen, Business and Procurement Manager

Cc: John Richman, President  
Dennis Gladen, Vice President for Academic Affairs

From: Craig Hashbarger, Audit Manager

Date: October 15, 2018

Re: Information request for the performance audit of NDSCS

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In an effort to reduce audit costs and create efficiencies in our audits, we have prepared a list of items and schedules which we will need in order to complete your audit. Please provide me with the following information by October 24, 2018 (please contact me if you need additional time).

If you are aware of any further information or schedules which would be helpful or necessary for us to complete the audit, please prepare/provide them also.

If you have any questions or concerns, please feel free to contact Craig at 701-239-7274 or [chashbarger@nd.gov](mailto:chashbarger@nd.gov).

Thank you very much for your assistance!

Craig Hashbarger  
Audit Manager

*Documentation Request related to NDSCS Engagement:*

- 1) All contracts between NDSCS and Flint Communications in effect 7/1/2014 to 10/12/2018
- 2) Any procurement documentation related to the selection of Flint Communications related to contracts in effect 7/1/2014 to 10/12/2018

Hermanson, Brian J.

---

From: Hasbargen, Kari <kari.hasbargen@ndscs.edu>  
Sent: Friday, November 9, 2018 8:53 AM  
To: Hermanson, Brian J.  
Cc: Richman, John; Gladen, Dennis  
Subject: RE: NDSCS Audit Information  
Attachments: Initial Discussion with Pam McGee.pdf

CAUTION: This email originated from an outside source. Do not click links or open attachments unless you know they are safe.

Good Morning Brian,

In regards to your follow up questions, I have embedded my answers within your email below.

Please let me know if you have further questions.  
Have a good weekend!

Kari

---

**Kari Hasbargen**

Business and Procurement Manager | Facilities Management  
North Dakota State College of Science  
800 6<sup>th</sup> Street North | Wahpeton, ND 58076  
701.671.2211 | Office



---

From: Hermanson, Brian J. <bhermanson@nd.gov>  
Sent: Wednesday, November 7, 2018 2:24 PM  
To: Hasbargen, Kari <kari.hasbargen@ndscs.edu>  
Cc: Richman, John <john.richman@ndscs.edu>; Gladen, Dennis <dennis.gladen@ndscs.edu>  
Subject: RE: NDSCS Audit Information

Ms. Hasbargen,

I have a couple of follow-up questions:

- 1) In regards to the most recent contract between Flint Communications and NDSCS (contract in December of 2017). Did NDSCS request informal quotes or proposals from more than Flint Communications? If so, could you send the documentation received or sent for the informal quotes? **No informal quotes were requested, however, we initially started conversations with Pam McGee from MN State in June 2017 to develop our Workforce Academy Strategic Plan. Pam McGee ultimately decided not to take this initiative on via a phone call**

to NDSCS due to her workload at the time. NDSCS contacted Flint Communications and negotiated the contract with them which was sent previously to you. I am attaching the email correspondence with Pam McGee for you to reference.

- 2) Also, do you know who was involved in the decision making process for contracting Flint Communications to provide the contracted services in 2017? If so, could you provide me a listing of the individuals? **President Richman.**

Thanks Kari!

Brian Hermanson  
Auditor, Division of NDUS Performance Audit  
Office of State Auditor  
1655 43<sup>rd</sup> Street South, Suite 203  
Fargo, ND 58103  
Phone: 701-239-7269  
Fax: 701-239-7251  
Email: [bhermanson@nd.gov](mailto:bhermanson@nd.gov)

---

From: Hasbargen, Kari <[kari.hasbargen@ndscs.edu](mailto:kari.hasbargen@ndscs.edu)>  
Sent: Tuesday, October 23, 2018 9:55 AM  
To: Hermanson, Brian J. <[bhermanson@nd.gov](mailto:bhermanson@nd.gov)>  
Cc: Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)>; Gladen, Dennis <[dennis.gladen@ndscs.edu](mailto:dennis.gladen@ndscs.edu)>  
Subject: NDSCS Audit Information  
Importance: High

---

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---

Brian,

Per your request regarding Flint Communications, we sent them a Notice of Cancellation effective December 15, 2015 for the contract dated 8/13/12. (see attached Notice of Cancellation)

In December 2017, we contracted with Flint Communications to develop a Career Workforce Academy Strategic Plan which was completed May 9, 2018. (see link below)

<https://intranet.ndscs.edu/uploads/2018/07/27/1532716601-Career%20Workforce%20Academy%20Strategic%20Plan%20050918%20.pdf>

NDSCS followed the NDUS policy which was in effect at the time the contract was signed.

Please see the link below to the NDUS policy we followed:

<http://www.ndus.edu/uploads/resources/5682/sbhe-policy-803.1---purchasing.pdf>

This is the service policy we followed:

<b>Services - Current</b>		
Less than \$100,000	Purchased by negotiation, telephone, or informal quote. When feasible, should be from more than one vendor.	silent

If you have further questions, please contact me.

Kari

---

Kari Hasbargen  
Business and Procurement Manager | Facilities Management North  
Dakota State College of Science  
800 6<sup>th</sup> Street North | Wahpeton, ND 58076  
701.671.2211 | Office



From: Hermanson, Brian J. <[bhermanson@nd.gov](mailto:bhermanson@nd.gov)> Sent:  
Monday, October 15, 2018 10:51 AM  
To: Hasbargen, Kari <[kari.hasbargen@ndscs.edu](mailto:kari.hasbargen@ndscs.edu)>  
Cc: Gladen, Dennis <[dennis.gladen@ndscs.edu](mailto:dennis.gladen@ndscs.edu)>; Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)> Subject:  
PBC List for NDSCS Engagement

Hello Ms. Hasbargen,

To help create efficiencies in our engagement, I have attached a PBC list to this email with some documentation request related to our engagement of NDSCS. If possible, we would like to have the identified documentation to us by Wednesday October, 24<sup>th</sup>. If you need more time to gather the documentation in the PBC list please feel free to contact me. If you have any questions or concerns related to the documentation requested, please feel free to contact myself or my manager; Craig Hashbarger at [chashbarger@nd.gov](mailto:chashbarger@nd.gov) or by phone at 701-239-7274. We look forward to working with you in this engagement.

Thank you,

Brian Hermanson  
Auditor, Division of NDUS Performance Audit  
Office of State Auditor  
1655 43<sup>rd</sup> Street South, Suite 203  
Fargo, ND 58103  
Phone: 701-239-7269  
Fax: 701-239-7251  
Email: [bhermanson@nd.gov](mailto:bhermanson@nd.gov)

**Hashbarger, Craig A.**

---

**From:** Gladen, Dennis <dennis.gladen@ndscs.edu>  
**Sent:** Friday, February 15, 2019 2:49 PM  
**To:** Hashbarger, Craig A.; Grindberg, Tony  
**Cc:** Hermanson, Brian J.; Hewitt, Donal T.; Richman, John; Hasbargen, Kari; Johnson, Keith S.  
**Subject:** RE: Follow-up information request  
**Attachments:** Workforce Bus Plan Data 11.2018 2015.xlsx; Workforce Bus Plan Data 11.2018 2016.xlsx; Workforce Bus Plan Data 11.2018 2017.xlsx; Workforce Bus Plan Data 11.2018 2018.xlsx; Initial Discussion with Pam McGee.pdf

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Craig,

I will answer items 1, 2, and 4. Tony will answer item number 3. Please see my responses embedded into your email requests below.

Regards, Dennis



Dennis Gladen, Vice President  
Administrative Affairs  
Haverty Hall 138  
701-671-2217  
Dennis.Gladen@ndscs.edu

**From:** Hashbarger, Craig A. <chashbarger@nd.gov>  
**Sent:** Friday, February 15, 2019 11:51 AM  
**To:** Grindberg, Tony <tony.grindberg@ndscs.edu>  
**Cc:** Hermanson, Brian J. <bhermanson@nd.gov>; Hewitt, Donal T. <dhewitt@nd.gov>; Richman, John <john.richman@ndscs.edu>; Gladen, Dennis <dennis.gladen@ndscs.edu>; Hasbargen, Kari <kari.hasbargen@ndscs.edu>  
**Subject:** Follow-up request

Good morning Tony,

I hope everything is going well for you. We have a few follow-up requests in response to our analysis of the information you have provided to date.

1. Based on our review of the Workforce Affairs division financial activity, Flint Group was paid out of a SEEC- related fund. Does that mean SEEC is reimbursing NDSCS for the cost of those consulting services? **No, this is not a reimbursement account. Funds are provided by school districts on an annual basis. If you look, historically the local fund carries a positive balance.** If so, please provide a copy of the applicable contract/agreement between NDSCS and SEEC and any correspondence whereby this arrangement was discussed and approved by SEEC. **DNA** I know we have asked a couple of times about this particular fund and transaction and you have responded, but I still don't feel we have gotten a response that helps us understand what went on here. **It is local fund used to enhance K-12 through NDSCS.** If you feel you have already provided this information or need further clarification regarding what we need please give me a call.



2. Please provide all correspondence related to the selection of the Flint Group as a consultant on the Workforce Career Academy initiative. **I believe Kari Hasbargen answered this question on October 23, 2018 with follow up questions on November 9, 2018. Please see the email information copied below:**

**From:** Hasbargen, Kari <kari.hasbargen@ndscs.edu>  
**Sent:** Tuesday, October 23, 2018 9:55 AM  
**To:** Hermanson, Brian J. <bhermanson@nd.gov>  
**Cc:** Richman, John <john.richman@ndscs.edu>; Gladen, Dennis <dennis.gladen@ndscs.edu>  
**Subject:** NDSCS Audit Information  
**Importance:** High

Brian,

Per your request regarding Flint Communications, we sent them a Notice of Cancellation effective December 15, 2015 for the contract dated 8/13/12. (see attached Notice of Cancellation)

In December 2017, we contracted with Flint Communications to develop a Career Workforce Academy Strategic Plan which was completed May 9, 2018. (see link below)

<https://intranet.ndscs.edu/uploads/2018/07/27/1532716601-Career%20Workforce%20Academy%20Strategic%20Plan%20050918%20.pdf>

NDSCS followed the NDUS policy which was in effect at the time the contract was signed.

Please see the link below to the NDUS policy we followed:

<http://www.ndus.edu/uploads/resources/5682/sbhe-policy-803.1---purchasing.pdf>

is the service policy we followed:

Services - Current		
Less than \$100,000	Purchased by negotiation, telephone, or informal quote. When feasible, should be from more than one vendor.	silent

If you have further questions, please contact me.

Kari

---

**Kari Hasbargen**

Business and Procurement Manager | Facilities Management  
North Dakota State College of Science  
800 6<sup>th</sup> Street North | Wahpeton, ND 58076  
701.671.2211 | Office

**From:** Hasbargen, Kari <kari.hasbargen@ndscs.edu>  
**Sent:** Friday, November 09, 2018 8:53 AM  
**To:** Hermanson, Brian J. <bhermanson@nd.gov>  
**Cc:** Richman, John <john.richman@ndscs.edu>; Gladen, Dennis <dennis.gladen@ndscs.edu>  
**Subject:** RE: NDSCS Audit Information

Good Morning Brian,

*In regards to your follow up questions, I have embedded my answers within your email below.*

*Please let me know if you have further questions.  
Have a good weekend!*

*Kari*

---

**Kari Hasbargen**

Business and Procurement Manager | Facilities Management  
Dakota State College of Science  
800 6<sup>th</sup> Street North | Wahpeton, ND 58076  
701.671.2211 | Office



**From:** Hermanson, Brian J. <[bhermanson@nd.gov](mailto:bhermanson@nd.gov)>

**Sent:** Wednesday, November 7, 2018 2:24 PM

**To:** Hasbargen, Kari <[kari.hasbargen@ndscs.edu](mailto:kari.hasbargen@ndscs.edu)>

**Cc:** Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)>; Gladen, Dennis <[dennis.gladen@ndscs.edu](mailto:dennis.gladen@ndscs.edu)>

**Subject:** RE: NDSCS Audit Information

Ms. Hasbargen,

*I have a couple of follow-up questions:*

1. *In regards to the most recent contract between Flint Communications and NDSCS (contract in December of 2017). Did NDSCS request informal quotes or proposals from more than Flint Communications? If so, could you send the documentation received or sent for the informal quotes? **No informal quotes were requested, however, we initially started conversations with Pam McGee from MN State in June 2017 to develop our Workforce Academy Strategic Plan. Pam McGee ultimately decided not to take this initiative on via a phone call to NDSCS due to her workload at the time. NDSCS contacted Flint Communications and negotiated the contract with them which was sent previously to you. I am attaching the email correspondence with Pam McGee for you to reference.***
2. *Also, do you know who was involved in the decision making process for contracting Flint Communications to provide the contracted services in 2017? If so, could you provide me a listing of the individuals? **President Richman.***

Thanks Kari!

*Brian Hermanson*

3. Please provide a listing of all employees (including adjuncts) for fiscal years 2015, 2016, 2017 and 2018 and their corresponding job title, salaries, and FTE status.
4. Please provide the "actual" TrainND numbers which are or will be presented in the TrainND Business Plan for FYs 2017 and 2018. **I believe I answered this before to Brian on 11/14/2018. Please see the email information copied below and the corresponding attachments:**

**From:** Gladen, Dennis

**Sent:** Wednesday, November 14, 2018 3:11 PM

**To:** 'bhermanson@nd.gov' <[bhermanson@nd.gov](mailto:bhermanson@nd.gov)>

**Cc:** Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)>; Tony Grindberg <[tony@grindbergassociates.com](mailto:tony@grindbergassociates.com)>; Dolan, Tammy <[tammy.dolan@ndus.edu](mailto:tammy.dolan@ndus.edu)>; Keith Johnson ([keith.johnson@ndscs.nodak.edu](mailto:keith.johnson@ndscs.nodak.edu)) <[keith.johnson@ndscs.nodak.edu](mailto:keith.johnson@ndscs.nodak.edu)>  
**Subject:** FW: Additional Items for Train ND SE

Brian,

Since there was a fair amount of financial information requested, Tony asked me to respond. I have embedded into your email the responses to your questions.

Regards,

Dennis



**From:** Hermanson, Brian J. <[bhermanson@nd.gov](mailto:bhermanson@nd.gov)>

**Sent:** Wednesday, November 07, 2018 1:33 PM

**To:** Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>

**Cc:** Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)>; Dolan, Tammy <[tammy.dolan@ndus.edu](mailto:tammy.dolan@ndus.edu)>; Gladen, Dennis <[dennis.gladen@ndscs.edu](mailto:dennis.gladen@ndscs.edu)>

**Subject:** RE: Additional Items for Train ND SE

Hi Tony,

Thanks for the information. Could you please provide me the following:

- Meeting minutes and agendas for meeting regarding the career workforce academy during our audit period. **There were no agendas or minutes that were created for career workforce academy meetings per Tony Grindberg.**
- I have attached the 2018 and 2019 business plan for Train ND. On page 9 of the report, NDSCS reports a Statement of Revenues, Expenses and Funding Sources. Could you provide electronic PeopleSoft GL data to support all the amounts reported for each category listed? **Please see the attached documents. Please note for FY15 – FY17, the Apprenticeship activity is included in the data that matched the Business Plan, for FY18, the Apprenticeship activities were excluded.**
- Also in the business plan, FY15 and FY16 have actual numbers (expenditures, revenues) identified, could I get those exact same statements for FY17 and FY18 with the electronic support. **Please refer to comments above and the attached documents.**
  - o Who is in charge of preparing those statements? **The budget is created by the Workforce Affairs Division. The actuals are prepared by the Business Affairs Office.**

Thanks for your help so far Tony!

Brian

If you have further questions on any of these, please feel free to give me a call. Also, I do understand it's a busy and stressful time for everyone with session, so we'll do whatever we need to do to be flexible on the timing of this.

Kind regards,

Craig

Craig Hashbarger, CPA, CIA, CFE  
Audit Manager  
**NORTH DAKOTA STATE AUDITOR'S OFFICE**

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**Hashbarger, Craig A.**

---

**From:** Gladen, Dennis <dennis.gladen@ndscs.edu>  
**Sent:** Friday, February 22, 2019 3:24 PM  
**To:** Hashbarger, Craig A.; Grindberg, Tony  
**Cc:** Hermanson, Brian J.; Hewitt, Donal T.; Richman, John; Hasbargen, Kari; Johnson, Keith S.  
**Subject:** RE: Follow-up information request

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

---

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---

Craig,  
You have documented our phone conversation correctly, have a good weekend as well.  
Regards,  
Dennis

---

**From:** Hashbarger, Craig A. <chashbarger@nd.gov>  
**Sent:** Friday, February 22, 2019 3:20 PM  
**To:** Gladen, Dennis <dennis.gladen@ndscs.edu>; Grindberg, Tony <tony.grindberg@ndscs.edu>  
**Cc:** Hermanson, Brian J. <bhermanson@nd.gov>; Hewitt, Donal T. <dhewitt@nd.gov>; Richman, John <john.richman@ndscs.edu>; Hasbargen, Kari <kari.hasbargen@ndscs.edu>; Johnson, Keith <keith.johnson@ndscs.edu>  
**Subject:** RE: Follow-up information request

Hi Dennis,

Thanks again for all of the information, and in advance for helping us with our walkthrough next week!

I should have done this before, but I would like to recap what we discussed over the phone, and please correct me if I'm going wrong at all:

- The payments to Flint from the "SEEC" fund were excess fund balances from the fees paid to NDSCS over the years under the contract for various administrative services
- There was no e-mail correspondence regarding a proposal or procurement of services for the Workforce Career Academy between NDSCS and Flint Group. After the negotiations with Ms. McGee didn't pan out, Dr. Richman personally reached out to Flint Group to discuss providing consulting services related to the Workforce Career Academy, and all correspondence was done by phone. Dr. Richman personally handled these negotiations because of the actual or perceived conflict of interest with Tony's wife being CFO.
- The information you have previously provided in the excel spreadsheets provides the revenue and expense categories and totals that "would be" used in the "actual" columns in the TrainND business plan for 2017 and 2018
- Management is able to provide me the payroll data for the FTEs for the Workforce Affairs Division. It would be possible and NDSCS is willing to gather the compensation data for the adjuncts, but it would be a pretty significant burden on NDSCS. I stated I think we can do the necessary analysis with the data already gathered, and you subsequently provided it (thank you for that!)

Please let me know if I missed or am misstating anything from our conversation.

Thank you, and have a good weekend.

Kind regards,

Craig

Craig Hashbarger, CPA, CIA, CFE  
Audit Manager  
**NORTH DAKOTA STATE AUDITOR'S OFFICE**

1655 43rd St S Ste 203 | Fargo, ND 58104  
p: 701-239-7274 | [www.nd.gov/auditor](http://www.nd.gov/auditor)

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---

**From:** Hashbarger, Craig A.  
**Sent:** Tuesday, February 19, 2019 2:54 PM  
**To:** 'Gladen, Dennis' <[dennis.gladen@ndscs.edu](mailto:dennis.gladen@ndscs.edu)>; Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Cc:** Hermanson, Brian J. <[bhermanson@nd.gov](mailto:bhermanson@nd.gov)>; Hewitt, Donal T. <[dhewitt@nd.gov](mailto:dhewitt@nd.gov)>; Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)>; Hasbargen, Kari <[kari.hasbargen@ndscs.edu](mailto:kari.hasbargen@ndscs.edu)>; Johnson, Keith S. <[keith.johnson@ndscs.edu](mailto:keith.johnson@ndscs.edu)>  
**Subject:** RE: Follow-up information request

Hi Dennis,

Thanks to you too! It was great to get those couple of open questions cleared up in a quick phone call.

Thanks, too, for the payroll data. I'm glad you raised the concern regarding adjuncts so we could figure out a nice compromise; I think we can accomplish what we need to do with simply the listings as you provided.

Have a good week,

Craig

Craig Hashbarger, CPA, CIA, CFE  
Audit Manager  
**NORTH DAKOTA STATE AUDITOR'S OFFICE**

1655 43rd St S Ste 203 | Fargo, ND 58104  
p: 701-239-7274 | [www.nd.gov/auditor](http://www.nd.gov/auditor)

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## E-mail 4

**From:** [Richman, John](#)  
**To:** [Tony Grindberg](#)  
**Subject:** FW: Update-keeping everyone in the loop  
**Date:** Tuesday, November 7, 2017 2:38:00 PM

---

What is Pam's suggestion?

John Richman, PhD

-----Original Message-----

From: Craig Whitney [<mailto:CWhitney@fmwfchamber.com>] Sent:  
Tuesday, November 07, 2017 1:44 PM  
To: Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
Cc: Jim Gartin <[jgartin@gfmedc.com](mailto:jgartin@gfmedc.com)>; Richman, John <[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)>; Jeff Volk  
<[JVolk@mooreengineeringinc.com](mailto:JVolk@mooreengineeringinc.com)>  
Subject: Re: Update-keeping everyone in the loop

Pam has a suggestion as well

Craig Whitney  
President & CEO  
The Chamber<<http://www.fmwfchamber.com/>>  
218.233.1100<<tel:218.233.1100>> 1 218.233.1200<<tel:218.233.1200>> (f)

On Nov 7, 2017, at 1:30 PM, Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)<<mailto:tony.grindberg@ndscs.edu>>>  
wrote:

Thanks Jim!

Tony Grindberg  
Vice President for Workforce Affairs

1305 19th Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)<<mailto:tony.grindberg@ndscs.edu>>  
[www.ndscs.edu/training](http://www.ndscs.edu/training)<<http://www.ndscs.edu/training>>

<image001.gif>

From: Jim Gartin [<mailto:jgartin@gfmedc.com>]  
Sent: Tuesday, November 7, 2017 1:07 PM  
To: Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)<<mailto:tony.grindberg@ndscs.edu>>>  
Cc: Craig Whitney <[CWhitney@fmwfchamber.com](mailto:CWhitney@fmwfchamber.com)<<mailto:CWhitney@fmwfchamber.com>>>; Richman, John  
<[john.richman@ndscs.edu](mailto:john.richman@ndscs.edu)<<mailto:john.richman@ndscs.edu>>>; Jeff Volk  
<[JVolk@mooreengineeringinc.com](mailto:JVolk@mooreengineeringinc.com)<<mailto:JVolk@mooreengineeringinc.com>>>  
Subject: Re: Update-keeping everyone in the loop

Flint is working with us on the workforce study landing page, EDC Strategic Branding and new Investor Campaign that is getting ready to kick off.

I do not feel any of these areas would conflict with Flint/Praxis group helping you with curriculum strategies.

Jim  
Sent from my iPhone  
Jim Gartin GFMEDC

On Nov 7, 2017, at 11:46 AM, Grindberg, Tony <tony.grindberg@ndscs.edu<<mailto:tony.grindberg@ndscs.edu>>>  
wrote:

Jim & Craig,

Given Pam McGee with MSUM is not available for strategic planning, FYI, Denise Jonas mentioned Flint as a possible option for the Career Academy strategic plan. I started a conversation with Roger Reiersen accordingly.

I understand GFMEDC is using Flint for planning/development. Jim, would know more details on that Might be a nice tie if the decision is to use Flint.

Your thoughts?

Thank you.

Tony Grindberg  
Vice President for Workforce Affairs

1305 19th Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
tony.grindberg@ndscs.edu<<mailto:tony.grindberg@ndscs.edu>>  
[www.ndscs.edu/training](http://www.ndscs.edu/training)<<http://www.ndscs.edu/training>>

<image001.gif>

<Academy RFP.docx>

## E-mail 5

**From:** [Grindberg, Tony](#)  
**To:** [Roger Reiersen](#)  
**Subject:** Re: Academy RFP  
**Date:** Tuesday, November 7, 2017 11:02:03 AM

---

Thanks Roger. We should chat soon. I'm a little hesitant on Praxis I'll explain

Get [Outlook for iOS](#)

---

**From:** Roger Reiersen <roger.reiersen@flint-group.com>  
**Sent:** Tuesday, November 7, 2017 10:58:43 AM  
**To:** Grindberg, Tony  
**Cc:** Kimberly Wold Janke; Delore Zimmerman  
**Subject:** Re: Academy RFP

Tony,

As you saw in Kimberly's email. This really is a better fir for Praxis, but that is Praxis plus Roger. I do a lot of my facilitation work through Praxis. I will work with them on the response. This could be a fun and rewarding program.

*Roger*

---

**From:** "Grindberg, Tony" <tony.grindberg@ndscs.edu>  
**Date:** Monday, November 6, 2017 at 10:39 AM  
**To:** Kimberly Wold Janke <kimberly.janke@flint-group.com>, Roger Reiersen <roger.reiersen@flint-group.com>  
**Subject:** Academy RFP

Roger,

Attached is the RFP I mentioned this morning.

Kim, I can provide an overview if Flint is interested. Please call me cell: 261-4691 Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

**1305 19<sup>th</sup> Avenue North**  
**Fargo, ND 58102**  
**O: 701-231-6914**  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)

## E-mail 6

**To:** [Kimberly Wold Janke](#); [Roger Reiersen](#)  
**Cc:** Who from  
**Subject:** RE: Academy RFP  
**Date:** Tuesday, November 7, 2017 10:50:31 AM

---

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Kimberly Wold Janke [mailto:kimberly.janke@flint-group.com]  
**Sent:** Tuesday, November 7, 2017 10:41 AM  
**To:** Grindberg, Tony <tony.grindberg@ndscs.edu>; Roger Reiersen <roger.reiersen@flint-group.com>  
**Cc:** Delore Zimmerman <delore@praxisg.com>; Mark Schill <mark@praxisg.com>  
**Subject:** RE: Academy RFP

Good morning, Tony,

Praxis Strategy Group is interested in responding to your RFP. Delore or Mark will give you a call today to discuss.

Thanks for thinking of us!

**Kimberly\* Wold Janke SVP**  
**Client Services**

**Flint Group**  
P: 701-237-4850 | M: 701-388-2246  
101 10th St. N. | Suite 300 | Fargo, ND 58102

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[www.flint-group.com](http://www.flint-group.com)

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**From:** Grindberg, Tony [<mailto:tony.grindberg@ndscs.edu>]

---

**Sent:** Monday, November 06, 2017 10:39 AM

**To:** Kimberly Wold Janke <[kimberly.janke@flint-group.com](mailto:kimberly.janke@flint-group.com)>; Roger Reiersen <[roger.reiersen@flint-group.com](mailto:roger.reiersen@flint-group.com)>

**Subject:** Academy RFP

Roger,

Attached is the RFP I mentioned this morning.

Kim, I can provide an overview if Flint is interested. Please call me cell: 261-4691 Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North

Fargo, ND 58102

O: 701-231-6914

[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)

[www.ndscs.edu/training](http://www.ndscs.edu/training)



## E-mail 7

**From:** [Karen Grindberg](#)  
**To:** [Grindberg, Tony](#)  
**Subject:** RE: proposal  
**Date:** Wednesday, November 15, 2017 2:32:55 PM

---

Thanks☺

---

**From:** Grindberg, Tony [mailto:tony.grindberg@ndscs.edu]  
**Sent:** Wednesday, November 15, 2017 2:32 PM **To:**  
Vicki Holm <vicki.holm@flint-group.com> **Subject:**  
RE: proposal

Thank you Vicki!

We will not need hard copies. Pdf is fine.

See you soon.

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Vicki Holm [mailto:vicki.holm@flint-group.com]  
**Sent:** Wednesday, November 15, 2017 11:55 AM  
**To:** Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Subject:** proposal

Hi Tony,  
Here is the Flint-Group proposal. Let me know if you have any questions.

We also have a hard copy we can drop off. Where would you like me to drop it off at?

Thanks!

**Vicki Holm**  
**Flint Group**  
P: 701.499.2149 | F : 701.234.9680

101 10th St. N. | Suite 300 | Fargo, ND 58102

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[www.flint-group.com](http://www.flint-group.com)

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---



## E-mail 8

**From:** [Grindberg, Tony](#)  
**To:** [Vicki Holm](#)  
**Bcc:** [Karen Grindberg](#)  
**Subject:** RE: proposal  
**Date:** Wednesday, November 15, 2017 2:32:00 PM

---

Thank you Vicki!

We will not need hard copies. Pdf is fine.

See you soon.

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Vicki Holm [mailto:vicki.holm@flint-group.com]  
**Sent:** Wednesday, November 15, 2017 11:55 AM  
**To:** Grindberg, Tony <tony.grindberg@ndscs.edu>  
**Subject:** proposal

Hi Tony,  
Here is the Flint-Group proposal. Let me know if you have any questions.

We also have a hard copy we can drop off. Where would you like me to drop it off at?

Thanks!

**Vicki Holm**  
**Flint Group**  
P: 701.499.2149 | F : 701.234.9680  
101 10th St. N. | Suite 300 | Fargo, ND 58102

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notify the sender and delete it from your system. Thank you.

**From:** [Karen Grindberg](#)  
**To:** [Grindberg, Tony](#)  
**Subject:** RE: Academy RFP  
**Date:** Wednesday, November 15, 2017 2:26:04 PM

---

Tony do you need a hard copy of the RFP delivered to your office by 4 pm today or if the electronic version is acceptable...please confirm.

Thanks, Me

---

**From:** Grindberg, Tony [mailto:tony.grindberg@ndscs.edu]  
**Sent:** Monday, November 06, 2017 10:39 AM  
**To:** Kimberly Wold Janke <kimberly.janke@flint-group.com>; Roger Reiersen <roger.reiersen@flint-group.com>  
**Subject:** Academy RFP

Roger,

Attached is the RFP I mentioned this morning.

Kim, I can provide an overview if Flint is interested. Please call me cell: 261-4691 Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

**1305 19<sup>th</sup> Avenue North**  
**Fargo, ND 58102**  
**O: 701-231-6914**  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



## E-mail 9

**From:** Grindberg, Tony  
**To:** [Jim Gartin](#); [Craig Whitney](#); [Jeff Volk](#)  
**Cc:** [steveswiontek@gatecitybank.com](mailto:steveswiontek@gatecitybank.com)  
**Subject:** Career Academy K-12 Strategic Plan  
**Date:** Wednesday, November 15, 2017 2:14:00 PM  
**Attachments:** [proposal.pdf](#)

---

Jim, Craig & Jeff,

Attached is the Flint proposal for your review.

Flint proposal is in response to our Oct. 26<sup>th</sup> meeting/discussion regarding funding sources for the K- 12 strategic plan. Steve, I know you could not make our Oct. 26<sup>th</sup> meeting but am including you with thread to keep you informed.

Please review and I will contact Denise Jonas for next steps discussion for all of us. Thank

you.

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North

Fargo, ND 58102

O: 701-231-6914

[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)

[www.ndscs.edu/training](http://www.ndscs.edu/training)



## E-mail 10

**From:** Grindberg, Tony  
**To:** [Jonas, Denise](#)  
**Subject:** Proposal  
**Date:** Wednesday, November 15, 2017 2:10:00 PM  
**Attachments:** [proposal.pdf](#)

---

Hi Denise!

Please review attached proposal. I will give you a call tomorrow. Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



## E-mail 11

**From:** [Bernotas, Vivian](#)  
**To:** [Grindberg, Tony](#)  
**Subject:** RE: proposal  
**Date:** Wednesday, November 15, 2017 1:57:51 PM

---

Will do.

*Vivian Bernotas*  
Executive Assistant to the President  
  
North Dakota State College of Science

151 Haverty Hall 800  
6th Street North  
Wahpeton, ND 58076  
O: 701.671.2221 1.800.342.4325  
C: 701.403.5087  
F: 701.671.2316

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---

**From:** Grindberg, Tony  
**Sent:** Wednesday, November 15, 2017 1:56 PM **To:**  
Bernotas, Vivian <[vivian.bernotas@ndscs.edu](mailto:vivian.bernotas@ndscs.edu)>  
**Subject:** FW: proposal  
Hi Viv!

Please print off a copy and give to John.

Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



**From:** Vicki Holm [<mailto:vicki.holm@flint-group.com>]  
**Sent:** Wednesday, November 15, 2017 11:55 AM **To:**  
Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Subject:** proposal

Hi Tony,  
Here is the Flint-Group proposal. Let me know if you have any questions.

We also have a hard copy we can drop off. Where would you like me to drop it off at? Thanks!

**Vicki Holm**  
**Flint Group**

P: 701.499.2149 | F : 701.234.9680  
101 10th St. N. | Suite 300 | Fargo, ND 58102

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[www.flint-group.com](http://www.flint-group.com)

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---

## E-mail 12

**From:** [Vicki Holm](#)  
**To:** [Grindberg, Tony](#)  
**Subject:** proposal  
**Date:** Wednesday, November 15, 2017 11:54:58 AM  
**Attachments:** [proposal.pdf](#)

---

Hi Tony,

Here is the Flint-Group proposal. Let me know if you have any questions.

We also have a hard copy we can drop off. Where would you like me to drop it off at?

Thanks!

**Vicki Holm**  
**Flint Group**

P: 701.499.2149 | F : 701.234.9680  
101 10th St. N. | Suite 300 | Fargo, ND 58102

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---



## E-mail 13

**From:** [Grindberg, Tony](#)  
**To:** [Richman, John](#)  
**Subject:** FW: Career Academy Consultant Update  
**Date:** Saturday, December 9, 2017 7:22:37 AM  
**Attachments:** [FlintConsultingProposal-2017.pdf](#)

---

FYI

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue  
North Fargo, ND  
58102  
O: 701-231-6914  
[tony.grindberg@ndscs.ed](mailto:tony.grindberg@ndscs.ed)  
[u www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Jonas, Denise [mailto:[DJONAS@west-fargo.k12.nd.us](mailto:DJONAS@west-fargo.k12.nd.us)]  
**Sent:** Friday, December 8, 2017 5:28 PM  
**To:** Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Subject:** FW: Career Academy Consultant Update  
**Importance:** High

FYI

**Denise Jonas, Ed.D.**  
**Cass County CTE Director**  
**207 Main Avenue W, West Fargo, ND 58078**  
**Phone: 701-499-1008**  
**Fargo Public Schools**  
**415 4<sup>th</sup> St. N, Fargo, ND 58102**  
***"Innovative education to grow tomorrow's workforce!"***

---

**From:** Jonas, Denise  
**Sent:** Friday, December 8, 2017 4:16 PM  
**To:** 'Jeff Schatz' <[schatzj@fargo.k12.nd.us](mailto:schatzj@fargo.k12.nd.us)>; Robert Grosz <[groszr@fargo.k12.nd.us](mailto:groszr@fargo.k12.nd.us)>; Broc Lietz <[lietzb@fargo.k12.nd.us](mailto:lietzb@fargo.k12.nd.us)>; Flowers, David <[FLOWERS@west-fargo.k12.nd.us](mailto:FLOWERS@west-fargo.k12.nd.us)>; Burgad, Allen <[ABURGAD@west-fargo.k12.nd.us](mailto:ABURGAD@west-fargo.k12.nd.us)>; Lemer, Mark <[LEMER@west-fargo.k12.nd.us](mailto:LEMER@west-fargo.k12.nd.us)>; Cory Steiner <[cory.steiner@northerncassschool.com](mailto:cory.steiner@northerncassschool.com)>; Morgan Forness ([Morgan.Forness@k12.nd.us](mailto:Morgan.Forness@k12.nd.us)) <[Morgan.Forness@k12.nd.us](mailto:Morgan.Forness@k12.nd.us)>; [meidsness@moorheadschoools.org](mailto:meidsness@moorheadschoools.org)

**Subject:** Career Academy Consultant Update

**Importance:** High

Hello everyone!

As discussions continue around the potential for a regional Career Workforce Academy, recommendations have been made to secure a project consultant to guide us in the scope of work necessary toward a strategic direction and plan of action.

Based on an RFP released by NDSCS, the Flint Group has submitted a proposal outlining their steps to convene stakeholders, identify goals, and create an actionable plan for decision-making. Funding has been secured for the project by NDSCS and community stakeholders. Attached is the proposal for your review.

To begin the process, a meeting has been scheduled with the **Flint Team for Tuesday, December 12 from 9:30 – 10:30 am**. Confirmed Attendees: Roger Reiersen, Tony Grindberg, Harvey Link, Ken Kompelien, Morgan Forness, Denise Jonas. If others are interested in attending the meeting, please contact Denise to ensure we have room capacity.

Information from this meeting will be shared at the K-12 School meeting scheduled for Friday, December 15, 10:00 – 11:00 am at the Fargo Depot Room.

Have a terrific weekend everyone!

**Denise Jonas, Ed.D.**

**Cass County CTE Director**

**207 Main Avenue W, West Fargo, ND 58078 Phone:**

**701-499-1008**

**Fargo Public Schools**

**415 4<sup>th</sup> St. N, Fargo, ND 58102**

***“Innovative education to grow tomorrow’s workforce!”***

## E-mail 14

**From:** [Roger Reiersen](#)  
**To:** [Grindberg, Tony](#)  
**Subject:** Re: Here you go.  
**Date:** Tuesday, December 5, 2017 10:20:48 AM

---

yup

---

**From:** Tony Grindberg <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Date:** Tuesday, December 5, 2017 at 9:15 AM  
**To:** Roger Reiersen <[roger.reiersen@flint-group.com](mailto:roger.reiersen@flint-group.com)>  
**Subject:** RE: Here you go.

Roger, schedule below acceptable?

Payments:

January 15, 2018	\$20,000.00
March 1, 2018	\$15,000.00
May 1, 2018	\$4,500.00

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Roger Reiersen [<mailto:roger.reiersen@flint-group.com>]  
**Sent:** Monday, December 4, 2017 4:11 PM  
**To:** Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Subject:** Re: Here you go.

Looks good from our end.

---

**From:** Tony Grindberg <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Date:** Monday, December 4, 2017 at 1:38 PM  
**To:** Roger Reiersen <[roger.reiersen@flint-group.com](mailto:roger.reiersen@flint-group.com)>  
**Subject:** RE: Here you go.

Roger,

Draft agreement for your review. I yet need to have this draft reviewed on my end with administrative affairs.

Please review and send edits, etc. back to me by Friday. Let's target signatures next week. Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Roger Reiersen [<mailto:roger.reiersen@flint-group.com>]

**Sent:** Monday, December 4, 2017 11:27 AM

**To:** Tony Grindberg <[tonygrindberg1@gmail.com](mailto:tonygrindberg1@gmail.com)>; Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>

**Subject:** Here you go.

## E-mail 15

**From:** Richman, John  
**To:** Grindberg, Tony  
**Subject:** Re: Here you go.  
**Date:** Tuesday, December 5, 2017 7:39:41 AM

---

Awesome great job thanks

John Richman PhD

---

**From:** Grindberg, Tony  
**Sent:** Tuesday, December 5, 2017 7:34:29 AM  
**To:** Richman, John  
**Subject:** FW: Here you go.

FYI

**Tony Grindberg**  
**Vice President for Workforce Affairs**

1305 19<sup>th</sup> Avenue North  
Fargo, ND 58102  
O: 701-231-6914  
[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)  
[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Roger Reiersen [mailto:[roger.reiersen@flint-group.com](mailto:roger.reiersen@flint-group.com)]  
**Sent:** Monday, December 4, 2017 4:11 PM  
**To:** Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Subject:** Re: Here you go.

Looks good from our end.

---

**From:** Tony Grindberg <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>  
**Date:** Monday, December 4, 2017 at 1:38 PM  
**To:** Roger Reiersen <[roger.reiersen@flint-group.com](mailto:roger.reiersen@flint-group.com)>  
**Subject:** RE: Here you go.

Roger,

Draft agreement for your review. I yet need to have this draft reviewed on my end with administrative affairs.

Please review and send edits, etc. back to me by Friday. Let's target signatures next week. Thanks!

**Tony Grindberg**  
**Vice President for Workforce Affairs**

**1305 19<sup>th</sup> Avenue North**

**Fargo, ND 58102**

**O: 701-231-6914**

[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)

[www.ndscs.edu/training](http://www.ndscs.edu/training)



---

**From:** Roger Reiersen [<mailto:roger.reiersen@flint-group.com>]

**Sent:** Monday, December 4, 2017 11:27 AM

**To:** Tony Grindberg <[tonygrindberg1@gmail.com](mailto:tonygrindberg1@gmail.com)>; Grindberg, Tony <[tony.grindberg@ndscs.edu](mailto:tony.grindberg@ndscs.edu)>

**Subject:** Here you go.

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

(701) 328-2241