



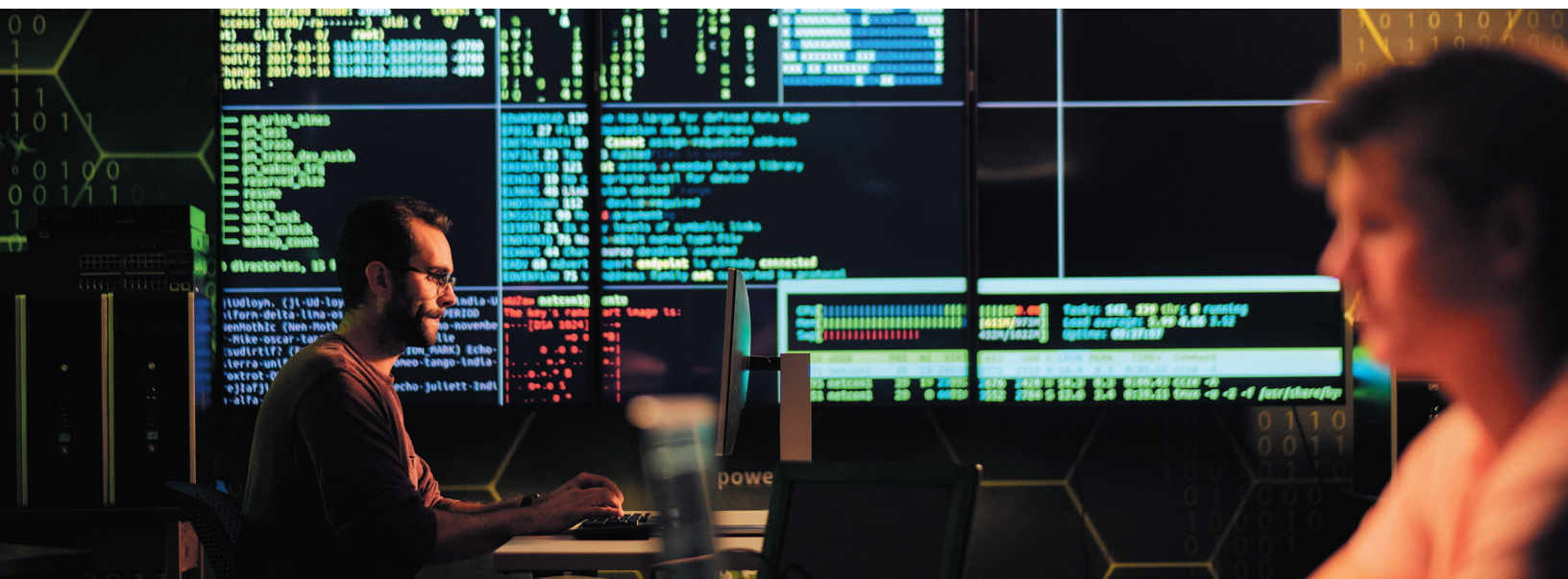
NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

North Dakota University System Office

Audit Report for the Two-Year Period Ended June 30, 2020

Client Code 215





WHAT WE LOOKED AT AND WHY

North Dakota state law requires our team to identify any errors, internal control weaknesses, or potential violations of law in high-risk or significant functions of the agency. We also reviewed the Perkins Loan electronic signature process for compliance with the U.S. Department of Education's Standards for Electronic Signatures in Electronic Student Loan Transactions.

State law (N.D.C.C. 54-10-01) requires that our team performs a post-audit of all financial transactions of the state government, detecting and reporting any defaults, and determining that expenditures have been made in accordance with law and appropriation acts. The Federal Perkins Loan Program Assignment and Liquidation Guide requires an audit of the electronic signature process if an electronically signed Perkins Loan is being assigned to the Department of Education.

WHAT WE FOUND



Lack of Appropriation Carryover Reporting

The North Dakota University System Office **did not report** to the Appropriations Committee of the 67th Legislative Assembly on their use of **\$5.5 million** in appropriations.

Read more on page 4

TABLE OF CONTENTS

INTRODUCTION

Terms Used in Report 3

AUDIT RESULTS

Primary Objective 4

Lack of Appropriation Carryover Reporting 4

Conclusion and Background 4

Electronic Signature Objective 5

Conclusion and Background 5

AUDIT PROCEDURES

Primary Objective 6

Electronic Signature Objective 8

Authority and Standards 9

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Responses to LAFRC Audit Questions 10

LAFRC Audit Communications 11

FINANCIALS

Revenues and Expenses 13

Appropriations 15

STATUS OF PRIOR RECOMMENDATIONS

All Recommendations 19

KEY PERSONNEL

Robyn Hoffmann
CPA, AUDIT MANAGER

Alex Mehring
CPA, LEAD AUDITOR

Cory Wigdahl
CFE, SENIOR AUDITOR

Grant Hermanson
M. ACC., AUDITOR

James Kary
SYSTEMS AUDITOR

Jason Schwartz
AUDITOR

HAVE QUESTIONS? ASK US.

NORTH DAKOTA STATE
AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117
Bismarck, North Dakota 58505

- 701-328-2241
- NDSAO@nd.gov
- ND.gov/Auditor
- Facebook.com/NDStateAuditor
- Linkedin.com/company/NDStateAuditor

Introduction

North Dakota University System Office

July 27, 2021

We are pleased to submit this audit of the North Dakota University System Office for the two-year period ended June 30, 2020. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

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

Robyn Hoffmann, CPA, was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 239-7291. We wish to express our appreciation to the North Dakota University System Office staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

JOSHUA C. GALLION
NORTH DAKOTA STATE AUDITOR

TERMS USED IN REPORT

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

Assignment (Assign): The process of transferring all rights and responsibility for servicing and collection on the loan to the United States government.

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

Campus Connection: The student information system used in conjunction with ConnectND to administer, track, and assist students in their education.

ConnectND: The accounting system for North Dakota.

Core Technology Services: The information technology division of the North Dakota University System Office. Core Technology Services provides secure information management and technology services to the North Dakota University System, linking academic and business services within the North Dakota University System community.

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

Loan Servicing: The administration of a loan, which includes the tracking, monitoring, billing, collecting payments, following up on late payments, etc., for a loan.

Master Promissory Note: A legal document in which you promise to repay your loan(s) and any accrued interest and fees.

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

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

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

Perkins Loan: A need-based low interest student loan that was subsidized by the federal government and administered by the educational institutions.

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

Student Loan Service Center: The North Dakota University System loan servicing center for all 11 North Dakota University System institutions. Servicing activities include monitoring, reporting, and collecting on loans in accordance with state and federal laws and regulations.

Audit Results

PRIMARY OBJECTIVE

Are there any errors, internal control weaknesses, or potential violations of law for significant or high-risk functions of the agency?



The North Dakota University System Office **did not report** to the Appropriations Committee of the 67th Legislative Assembly on their use of **\$5.5 million** in appropriations.

FINDING
20-01

Lack of Appropriation Carryover Reporting

CONCLUSION

The North Dakota University System Office did not report to the appropriations committee of the 67th Legislative Assembly on their use of \$5.5 million in appropriations that were carried over from the 2018-2019 biennium to the 2020-2021 biennium.

BACKGROUND

Without the mandatory appropriation carryover information, the North Dakota Legislature does not have all the necessary support to make an informed decision on the North Dakota University System Office's total appropriation amounts.

The North Dakota University System Office is required by state law (N.D.C.C. 54-44.1-11) and 2019 House Bill 1003, Chapter 3, Section 18, to report money carried over from the previous biennium to the subsequent appropriations committee of the legislative assembly.

During our testing of the reporting, we noted that the North Dakota University System office did not report to the 67th Legislative Assembly on the amounts and uses of funds carried over from the 2018-2019 biennium. This was an oversight by the North Dakota University System Office.

RECOMMENDATION

We recommend the North Dakota University System Office comply with the N.D.C.C. and report all appropriation carryovers to the subsequent appropriations committee of the legislative assembly.

UNIVERSITY SYSTEM OFFICE RESPONSE

The NDUS Office agrees with the recommendation and will include appropriation carryover amounts in written testimony provided to future legislative Appropriations Committees.

Audit Results

▼ ELECTRONIC SIGNATURE OBJECTIVE

Does the Student Loan Service Center, in conjunction with Core Technology Services, have adequate processes in place for Perkins Loans that are signed electronically to ensure they meet the U.S. Department of Education's Standards for Electronic Signatures in Electronic Student Loan Transactions?

CONCLUSION

The Student Loan Service Center in conjunction with Core Technology Services has adequate processes in place and follows the U.S. Department of Education's Standards for Electronic Signatures in Electronic Student Loan Transactions for Perkins Loans that are signed electronically.

BACKGROUND

The Student Loan Service Center provides loan servicing for the Perkins Loans and other institutional loans issued by the 11 state colleges and universities. For Perkins Loans, the borrower has the option of signing the Master Promissory Note either electronically or on paper. Once the Master Promissory Note is signed, the borrower is responsible for repaying the loan.

When a borrower fails to make a payment on a Perkins Loan, the Student Loan Service Center begins collection efforts. Once all efforts to collect have failed, and the Student Loan Service Center has determined the loan is uncollectible, they can assign the loan to the U.S. Department of Education. Once the loan is assigned, the Student Loan Service Center is no longer required to service the loan and all collection duties are transferred to the U.S. Department of Education.

To assign Perkins Loans that have been signed electronically, the Student Loan Service Center is required to have an audit that verifies the extent to which the electronic signature process meets the U.S. Department

Audit Procedures

Primary Objective

INTERNAL CONTROL

As required by auditing standards, we planned our audit work to assess the effectiveness of those internal controls that were significant to our audit objectives. Specifically, our work related to internal control included the following components and underlying principles based on guidance issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

COMPONENT: CONTROL ACTIVITIES

Principal: Management should design control activities to achieve objectives and respond to risks.

Principal: Management should design the entity's information system and related control activities to achieve objectives and respond to risks.

Principal: Management should implement control activities through policies.

The specific internal control testing completed for this audit objective is identified below:

- Verified expenses were properly approved.
- Verified that general and special grant expenses were properly approved.
- Verified that journal entries were prepared by an appropriate individual using proper support.
- Verified that journal entries were properly approved.

There were no deficiencies identified.

SCOPE

This audit of the North Dakota University System Office was for the two-year period ended June 30, 2020.

The North Dakota University System Office has operations in the following locations. Each location was included in the audit scope:

- The Bismarck office in the State Capitol.
- Core Technology Services in Grand Forks and Fargo.

METHODOLOGY

To meet this objective, we:

- Used non-statistical sampling and the results were projected to the population. Where applicable, populations were stratified to ensure that an appropriate sample was obtained.
- Interviewed appropriate agency personnel.
- Reviewed the North Dakota University System Office processes and procedures.
- Analyzed financial data in ConnectND to determine areas of risk.
- Inspected documentary evidence.
- Reviewed adequacy of blanket bond coverage (N.D.C.C. 26.1-21-08 and 26.1-21-10(1)).
- Tested compliance with appropriation laws and regulations. (2017 Senate Bill 2003, Chapter 28, Sections 3, 16, and 17, 2017 Senate Bill 2244, Chapter 127, Section 2, and 2019 House Bill 1003, Chapter 3, Section 18).
- Selected a random sample of expenses to ensure the transaction met the test of public purpose (N.D.C.C. 44-08-05.1).
- Selected a judgmental sample of purchases subject to procurement rules to ensure compliance with law (N.D.C.C. 54-44.4, N.D.C.C. 48-01.2, North Dakota University System procedure 803.1).
- Verified that all funds from credit card transactions are being deposited at the BND (N.D.C.C. 54-06-08.2).

- Verified that an annual inventory of fixed assets took place (N.D.C.C. 44-04-07).
- Verified compliance with carryover reporting (N.D.C.C. 54-44.1-11).
- Selected a random sample of journal entries to ensure supporting documentation was valid, properly coded and charged to the proper fiscal year.
- Selected a random sample of general and special grant expenses to determine the transaction was properly coded and in compliance with the grant for eligibility, purpose, and restrictions.
- Selected a random sample of rates charged to customers and verified that they were properly coded and were billed for the proper amount.

Electronic Signature Objective

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentations and electronic data records. We planned our audit work to assess the effectiveness of those internal controls that were significant to our audit objectives. Specifically, our work related to internal control included the following components and underlying principles based on guidance issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

COMPONENT: CONTROL ACTIVITIES

Principal: Management should design the entity’s information system and related control activities to achieve objectives and respond to risks.

COMPONENT: INFORMATION AND COMMUNICATION

Principal: Management should externally communicate the necessary quality information to achieve the entity’s objectives.

COMPONENT: MONITORING ACTIVITIES

Principal: Management should externally communicate the necessary quality information to achieve the entity’s objectives.

The specific internal control testing completed for this audit objective is identified below:

- Verified the online session where a promissory note will be executed is designed in a manner that would prevent the borrower from signing a note prior to consenting to using the electronic document.
- Verified the borrower’s identity is authenticated through an independent source.
- Verified that the process used to obtain the electronic signatures is designed to demonstrate that the borrower agreed to sign electronically.

- Verified the terms and conditions of the of the note are displayed to the borrower by means of a required click-through-page and are acknowledged by the borrower prior to electronically signing the note.
- Verified that Campus Connection is structured to prohibit changes to the authoritative promissory note. For other electronic records that relate to the student loan, ensure that Campus Connection maintains an audit trail to track any changes and that changes can only be made by authorized individuals.
- Verified that Campus Connection is designed to restrict access rights to borrowers, lenders, holders, or other parties, depending on their role in the loan transaction.

There were no deficiencies identified.

SCOPE

The scope of this audit was the Campus Connection electronic signature process used to sign the Perkins Mater Promissory Note for Perkins Loans active during fiscal years 2019 and 2020.

The scope of this audit contained the Student Loan Service Center and Core Technology Services.

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Reviewed department processes and procedures.
- Observed the electronic signature process in Campus Connection.
- Selected a random sample of active Perkins Loans during fiscal years 2019 and 2020 to ensure the electronically signed Master Promissory Notes could be recreated, had all the necessary information, and that no changes were made or if applicable, changes were tracked.
- Reviewed Campus Connection access roles to ensure access was limited.
- Verified that all sections of the U.S. Department of Education’s Standards for Electronic Signatures in Electronic Student Loan Transactions were in place and operating properly.

AUTHORITY AND STANDARDS

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

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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



Responses to LAFRC Audit Questions

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

The revenues, expenses and appropriation information for the North Dakota University System Office was obtained from the Annual Financial Report of the North Dakota University System; however, the related note disclosures are not included in accordance with generally accepted accounting standards, so an opinion is not applicable. An unmodified opinion was issued on the annual financial report of the North Dakota University System.

2. WAS THERE COMPLIANCE WITH STATUTES, LAWS, RULES, AND REGULATIONS UNDER WHICH THE AGENCY WAS CREATED AND IS FUNCTIONING?

Other than the finding 20-01 in this report, the North Dakota University System Office was in compliance with significant statutes, laws, rules, and regulations under which it was created and is functioning.

3. WAS INTERNAL CONTROL ADEQUATE AND FUNCTIONING EFFECTIVELY?

Yes. We did not identify any deficiencies in internal control that were significant within the context of our audit objectives.

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

No.

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

The North Dakota University System Office has implemented all recommendations included in the prior audit report.

6. WAS A MANAGEMENT LETTER ISSUED? IF SO, PROVIDE A SUMMARY BELOW, INCLUDING ANY RECOMMENDATIONS AND THE MANAGEMENT RESPONSES.

No, a management letter was not issued.



LAFRC Audit Communications

7. IDENTIFY ANY SIGNIFICANT CHANGES IN ACCOUNTING POLICIES, ANY MANAGEMENT CONFLICTS OF INTEREST, ANY CONTINGENT LIABILITIES, OR ANY SIGNIFICANT UNUSUAL TRANSACTIONS.

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

8. IDENTIFY ANY SIGNIFICANT ACCOUNTING ESTIMATES, THE PROCESS USED BY MANAGEMENT TO FORMULATE THE ACCOUNTING ESTIMATES, AND THE BASIS FOR THE AUDITOR'S CONCLUSIONS REGARDING THE REASONABLENESS OF THOSE ESTIMATES.

The most significant accounting estimates for the North Dakota University System Office includes the useful lives of capital assets, net pension liability and other post-employment benefits liability. Estimated useful lives are used to compute depreciation on capital assets and are based on industry standards and experience. The net pension liability and other post-employment benefits liability is based on the actuary's calculation based on plan provision and census data for plan participants. We evaluated the key factors and assumptions used to develop the estimated useful lives, net pension liability and OPEB liability in determining that they are reasonable in relation to the financial statements taken as a whole.

9. IDENTIFY ANY SIGNIFICANT AUDIT ADJUSTMENTS.

Significant audit adjustments were not necessary.

10. IDENTIFY ANY DISAGREEMENTS WITH MANAGEMENT, WHETHER OR NOT RESOLVED TO THE AUDITOR'S SATISFACTION RELATING TO A FINANCIAL ACCOUNTING, REPORTING, OR AUDITING MATTER THAT COULD BE SIGNIFICANT TO THE FINANCIAL STATEMENTS.

None.

11. IDENTIFY ANY SERIOUS DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT.

None.

12. IDENTIFY ANY MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION.

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

13. IDENTIFY ANY MANAGEMENT CONSULTATIONS WITH OTHER ACCOUNTANTS ABOUT AUDITING AND ACCOUNTING MATTERS.

None.

Continued on the following page

14. IDENTIFY ANY HIGH-RISK INFORMATION TECHNOLOGY SYSTEMS CRITICAL TO OPERATIONS BASED ON THE AUDITOR'S OVERALL ASSESSMENT OF THE IMPORTANCE OF THE SYSTEM TO THE AGENCY AND ITS MISSION, OR WHETHER ANY EXCEPTIONS IDENTIFIED IN THE SIX AUDIT REPORT QUESTIONS TO BE ADDRESSED BY THE AUDITORS ARE DIRECTLY RELATED TO THE OPERATIONS OF AN INFORMATION TECHNOLOGY SYSTEM.

ConnectND Finance, Human Capital Management (HCM) and Campus Connection are high-risk information technology systems critical to the North Dakota University System Office. None of the exceptions identified in the six audit report questions are directly related to these systems.

Finances

Revenues and Expenses

REVENUES AND OTHER SOURCES	JUNE 30, 2020	JUNE 30, 2019
Student Tuition and Fees	\$ 4,455,384	\$ 5,246,095
Sales and Services of Educational Departments	1,605,944	1,470,414
State Appropriations	58,221,370	51,583,518
Gifts	351,000	625,400
Endowment and Investment Income	33,210	23,315
Other Nonoperating Revenues	3,052,730	2,717,060
Total Revenue and Other Sources	\$ 67,719,638	\$ 61,665,802

EXPENSES AND OTHER USES	JUNE 30, 2020	JUNE 30, 2019
Salaries and Wages	\$ 16,960,611	\$ 16,170,791
Operating Expenses	14,113,711	12,628,310
Data Processing	3,515,634	3,504,273
Depreciation	1,659,323	1,568,164
Scholarships and Fellowships	17,857,519	16,225,214
Interest on Capital Asset-Related Debt	2,377	-
General and Special Grant Expenses	15,692,723	10,143,047
Transfer to Industrial Commission	2,487,638	7,849
Inter-institutional Transfers	5,984	3,046,740
Total Expenses and Other Uses	\$ 72,295,520	\$ 63,294,388
Revenue Under Expenses	\$ (4,575,882)	\$ (1,628,586)

Source: North Dakota University System Annual Financial Report

Continued on the following page

Finances

Revenues and Expenses

NET POSITION		JUNE 30, 2020	JUNE 30, 2019
Net Position-Beginning of the Year, as restated		\$ 14,068,993	\$ 15,697,582
Net Position-End of the Year		\$ 9,493,111	\$ 14,068,996

Source: North Dakota University System Annual Financial Report

Appropriations

For the Year Ended June 30, 2020

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATION
Expenses by Line Item			
Capital Assets	\$ 4,959,448	\$ 2,487,639	\$ 2,471,809
Tier III Capital Building Fund	9,000,000	-	9,000,000
Student Financial Assistance Grants	24,411,233	11,551,125	12,860,108
Veterans Assistance Programs	277,875	277,875	-
Scholars Program	2,186,330	835,797	1,350,533
Native American Scholarships	566,451	261,460	304,991
Technology	63,794,515	29,649,438	34,145,077
Education Challenge Fund	9,400,000	6,704,853	2,695,147
Education Incentive Program	510,000	510,000	-
Tribal Community College Grants	1,000,000	500,000	500,000
Academic and Technical Education Scholarships	15,260,278	7,377,673	7,882,605
Student Exchange	4,732,369	1,492,594	3,239,775
NASA EPSCOR	342,000	171,000	171,000
Student Mental Health	311,257	146,787	164,470
Competitive Research Program	5,685,750	2,842,875	2,842,875
Biennium Carryover	313,640	91,794	221,846
System Governance	8,737,867	3,593,812	5,144,055
Shared Campus Services	535,500	3,035	532,465
Totals	\$ 152,024,513	\$ 68,497,757	\$ 83,526,756

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Year Ended June 30, 2020

		FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATION
Expenses by Source				
	General	\$ 119,513,920	\$ 58,221,370	\$ 61,292,550
	Special	1,508,387	-	1,508,387
	Federal	31,002,206	10,276,387	20,725,819
	Totals	\$ 152,024,513	\$ 68,497,757	\$ 83,526,756

Source: ConnectND Financials

Appropriations

For the Biennium Ended June 30, 2019

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATION
Expenses by Line Item			
Capital Assets	\$ 6,605,326	\$ 6,518,100	\$ 87,226
Student Financial Assistance Grants	22,714,299	19,719,379	2,994,920
Veterans Assistance Programs	277,875	277,875	-
Scholars Program	2,073,945	1,694,731	379,214
Title II Grant	1,006,472	231,128	775,344
Native American Scholarships	561,134	549,726	11,408
Technology	61,527,347	56,031,328	5,496,019
Education Challenge Fund	2,000,000	1,997,995	2,005
Education Incentive Program	2,869,269	2,030,019	839,250
Tribal Community College Grants	600,000	600,000	-
Academic and Technical Education Scholarships	15,449,279	14,706,500	742,779
Student Exchange	4,472,798	3,346,433	1,126,365
Student Mental Health	325,439	289,724	35,715
Competitive Research Program	6,027,750	6,027,750	-
Biennium Carryover	592,553	465,628	126,925
Dual-Credit Pilot Program	200,000	197,344	2,656
System Governance	8,393,238	7,985,178	408,060
Two-Year Campus Study	40,000	33,753	6,247
Shared Campus Services	500,000	464,500	35,500
Totals	\$ 136,236,724	\$ 123,167,091	\$ 13,069,633

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2019

		FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATION
Expenses by Source				
	General	\$ 109,824,618	\$ 103,271,930	\$ 6,552,688
	Special	1,006,472	231,128	775,344
	Federal	25,405,634	19,664,033	5,741,601
	Totals	\$ 136,236,724	\$ 123,167,091	\$ 13,069,633

Source: ConnectND Financials



Status of Prior Recommendations

Noncompliance Surrounding Procurement (Finding 18-01)

Implemented

Recommendation: We recommend that Core Technology Services properly procure commodities and services in compliance with N.D.C.C. and North Dakota University System requirements.

Status: There were no errors noted during our test of Procurement.

Lack of Approval of General Ledger Transactions (Finding 18-02)

Implemented

Recommendation: We recommend that Core Technology Services review and approve journal entries before they are posted to the general ledger.

Status: Core Technology Service implemented a workflow process in ConnectND that routes all journal entries to the proper approver for approval.



NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

 [ND.gov/Auditor](https://nd.gov/Auditor)

 NDSAO@nd.gov

 701-328-2241

 Facebook.com/NDStateAuditor

 Linkedin.com/company/NDStateAuditor