



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Department of Commerce

For the Biennium Ended June 30, 2021

Client Code 601





WHAT WE LOOKED AT AND WHY

North Dakota state law (N.D.C.C. 54-10-01) requires that our team perform an audit once every two years. This includes a review of financial transactions and determining that expenditures are correct. Our audits report any errors, internal control weaknesses or potential violations of law identified in significant or high-risk functions of the agency.

WHAT WE FOUND

This audit did not identify any areas of concern.

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KEY PERSONNEL

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HAVE QUESTIONS? ASK US.

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Introduction

Department of Commerce

March 9, 2022

We are pleased to submit this audit of the Department of Commerce for the two-year period ended June 30, 2021. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

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

Allison Bader was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-1073. We wish to express our appreciation to the Department of Commerce staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

JOSHUA C. GALLION
NORTH DAKOTA STATE AUDITOR



TERMS USED IN REPORT

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

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

ConnectND: The accounting system for North Dakota.

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

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

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

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

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

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

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



Audit Results

PRIMARY OBJECTIVE

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

CONCLUSION

No areas of concern were identified.



Audit Procedures

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 U.S. Government Accountability Office.

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

- Segregated preparation and approval of expenditures is tested statewide in the State of North Dakota Annual Comprehensive Financial Report.
- Analyzed and selected a high risk and random sample of one-time payment expenditures to ensure the individual responsible for preparing one-time payments was segregated from the individual approving one-time payments.
- Selected a high risk and random sample of expenditures and verified procurement officers purchasing goods received the proper procurement level training for the types of purchases made.
- Selected a high risk and random sample of state purchase card expenditures and verified that purchases were approved by supervisors.

There were no deficiencies identified.

SCOPE

This audit of the Department of Commerce was for the biennium ended June 30, 2021.

The Department of Commerce's sole location is its Bismarck office which was included in the audit scope.

METHODOLOGY

To meet this objective, we:

- Used non-statistical sampling and the results were projected to the population where appropriate.
- Interviewed appropriate agency personnel.
- Observed the Department's processes and procedures.
- Inspected documentary evidence.
- Reviewed Department of Commerce policies.
- Reviewed adequacy of blanket bond coverage by comparing coverage to state bonding guidelines. Evaluated blanket bond coverage maintained in accordance with state law and state guidelines (N.D.C.C. 26.1-21-08, N.D.C.C. 26.1-21-10 (1)).
- Queried the ConnectND (PeopleSoft) system and performed detailed analytical procedures. These procedures were used to identify high-risk transactions and potential problems for additional testing. Significant evidence was obtained from ConnectND.
- Analyzed and selected a high-risk and random sample of expenditures, including purchase card expenditures, to test accurate recording of payments in the state's accounting system related to appropriation class, funds, and account, and reasonableness of purchase (N.D.C.C. 54-44.1-09, N.D.C.C. 44-08-05).
- Analyzed and selected a high risk and random sample of purchase card expenditures to ensure receipts support individual purchase card charges and the purchase was reasonable related to the function of the agency.
- Analyzed and selected a sample of high risk and random procurement expenditures to determine if goods and services were properly procured in accordance with competitive purchasing requirements (N.D.C.C. 54-44.4,

N.D.A.C. Title 4-12, and OMB State Procurement Manual policies and guidelines).

- Analyzed and performed testing of a random sample of contract payments to ensure contract deliverables were met prior to issuing payment and that contract payments were properly supported.
- Analyzed and selected a high-risk and random sample of one-time payments to test accurate recording of payments in the state's accounting system related to appropriation class, funds, and account, and reasonableness of payments. Also, determined the one-time payments had the appropriate approval (N.D.C.C. 54-44.1-09; N.D.C.C. 44-08-05; Emergency Commission request #1993 (6/18/2020); Emergency Commission request #2026 (10/23/2020); Emergency Commission request #2031 (11/23/2020).
- Analyzed accounts charged to each appropriation class to determine the expenditures were not charged to an inappropriate class to circumvent appropriation spending authority (N.D.C.C. 54-16-03).
- Reviewed non-appropriated fund activity to ensure that Department of Commerce had legislative approval for non-appropriated expenditures (N.D.C.C. 54-44.1-09):
 - Centers of Excellence Fund (N.D.C.C. 15-69-06).
 - Economic Development Fund (N.D.C.C. 10-30.5-10).
 - Internship Fund (N.D.C.C. 54-60-17.1).
 - Research ND Fund (N.D.C.C. 54-65-08).
 - Centers of Research Excellence Fund (N.D.C.C. 54-65-05).
 - Ethanol Production Incentive Fund (N.D.C.C. 17-02-05).
 - Energy Conservations Grant Fund (N.D.C.C. 54-44.5-5.1).
 - Innovation Loan Fund (N.D.C.C. 6-09.18-05).
- Analyzed and selected random and high-risk sample of expenditures related to special funds to ensure charges were in accordance with fund restrictions, accurate recording of payments in the state's accounting system related to appropriation class, funds, and account, and reasonableness of purchase. The tested legislatively restricted funds included:
 - Community Service Fund (N.D.C.C. 54-44.5-05).
 - Research ND Fund (N.D.C.C. 54-65-08).
 - Ethanol Production Incentive Fund (N.D.C.C. 17-02-05).
- Tested compliance with the documented intent of special appropriation laws including one-time funding items. Also, tested compliance with the documented intent of appropriation adjustments, including specific session laws with related emergency measure sections, Carryover Committee, and Emergency Commission requests.
- Analyzed and tested high risk and random expenditures to determine \$2,225,000 was used for unmanned aircraft systems (2019 Session Law, House Bill 1018, Section 2).
- Analyzed and tested expenditures to determine \$1,504,257 of the \$3,000,000 available was spent on an enhanced use lease grant. Further, confirmed prior audit enhanced use lease prepayments were supported with an invoice for completed work. (2017 Session Law, Senate Bill 2018, Section 10; 2019 Session Law, House Bill 1018, Section 2).
- Reviewed and tested expenditures to determine \$500,000 was spent on workforce grants to tribally controlled Community Colleges. (2019 Session Law, House Bill 1018, Section 2).
- Analyzed and tested high risk and random expenditures to determine \$961,004 of the \$1,000,000 available was spent on the Census 2020 program. (2019 Session Law, House Bill 1018, Section 2).
- Reviewed and tested expenditures to determine the \$1,000,000 available was spent on workforce safety grants. (2019 Session Law, House Bill 1018, Section 2).
- Reviewed and tested expenditures to determine \$975,000

- of the \$2,000,000 available was spent on entrepreneurship grants and vouchers. Additionally, confirmed \$900,000 of the funding was properly distributed equally between entrepreneurial centers located in Bismarck, Fargo, and Grand Forks. Further, verified the funding provided to the Jamestown center was matched dollar-for-dollar from a non-state funding source. Lastly, determined the Department of Commerce correctly established guidelines for providing grants to entrepreneurial centers and to award vouchers to entrepreneurs seeking assistance from or working with entrepreneurial centers (2019 Session Law, House Bill 1018, Section 2 and 10).
- Analyzed and tested expenditures to determine the \$75,000 available was spent on maintaining sculptures located adjacent to highways in North Dakota. In addition, reviewed documentation and ensured funds were only awarded for sculptures with current land leases. Finally, confirmed the Department of Commerce established guidelines which required a privately funded maintenance plan to be established for future maintenance costs of metal sculptures adjacent to highways in North Dakota (2019 Session Law, House Bill 1018, Section 2 and 16).
 - Reviewed and tested expenditures to determine \$9,000 of the \$800,000 available was spent on a non-resident nurse employment recruitment program. Additionally, reviewed written agreements to ensure nurses receiving incentive pay under the recruitment program agreed to work at least four years in a North Dakota license health care facility. Lastly, confirmed that health care facilities receiving funds under this program provided two dollars of matching funds for each dollar of funds provided by the Department of Commerce (2019 Session Law, House Bill 1018, Section 2 and 17).
 - Reviewed and tested expenditures to determine the \$200,000 available from the discretionary appropriation line was used to provide matching funds to an organization assisting in the recruitment, distribution, and supply, and enhancing the quality and efficiency of personnel providing health services in rural areas of North Dakota (2019 Session Law, House Bill 1018, Section 3).
 - Reviewed queried general ledger data to verify the Department of Commerce received an \$855,000 transfer to the operating appropriation line. Further, analyzed and tested a high risk and random sample of expenditures to determine \$840,741 of the available \$855,000 was used for administering the operation intern program (2019 Session Law, House Bill 1018, Section 7).
 - Analyzed and tested expenditures to determine the \$1,600,000 appropriation was paid to the North Dakota Trade Office. Additionally, it was verified that funds in excess of \$960,000 were matched dollar-for-dollar by the North Dakota Trade Office (2019 Session Law, House Bill 1018, Section 9).
 - Reviewed and tested expenditures to determine \$300,000 was spent on providing biotechnology grants to a local association with bioscience experience to promote bioscience and biotechnology research and business development in North Dakota agriculture and life and energy science industries (2019 Session Law, House Bill 1018, Section 11).
 - Analyzed and tested expenditures to determine \$20,082,109 of the available \$28,000,000 was spent on defraying expenses relating to the beyond visual line of sight unmanned aircraft system program. In addition, verified quarterly payments equal to three percent of gross income were not paid by the funding recipient due to the program not being operational for commercial use (2019 Session Law, House Bill 1018, Section 12 and 13).
 - Reviewed and tested expenditures to determine the Department of Commerce spent the \$200,000 available on matching funds to an organization that provides research-based literacy intervention services (2019 Session Law, Senate Bill 2265, Section 22).
 - Reviewed queried human resource data and applicable employee job information to ensure Emergency

Commission funding was used to pay a temporary employee to implement the Census 2020 program. As of June 30, 2021, the Department of Commerce had used the entire \$50,000 of the available funding (Emergency Commission Request #1943 (9/19/2019)).

- Analyzed covid funding available from the operating class to determine \$1,823,919 of the available \$2,250,000 was spent to respond to the covid-19 emergency for agency incurred necessary expenses, to facilitate telework, for support of small businesses, and solvency of the state unemployment insurance trust fund (Emergency Commission Request #1993 (6/18/2020)).
- Reviewed the \$1,689,800 carryover amount (\$535,628 for Unmanned Aircraft Systems (UAS), \$404,172 for Pre-K, and \$750,000 for ND Gorge Preservation). High risk and random expenditures were tested to determine the carryover funds were used for each purpose. During the audit period, the Department of Commerce spent \$102,415 on UAS, \$1,247,860 on Pre-K (carryover plus additional funding available in appropriation bill), and \$750,000 on ND Gorge Preservation (2019 Session Law, House Bill 1018, Sections 5, 8, and 19).
- Reviewed and tested a random sample of expenditures to determine the Department of Commerce spent 2021 emergency measure funds on travel agent and tour operator emergency resiliency grants. As of June 30, 2021, the Department of Commerce spent \$1,261,917 of the available \$2,000,000 for travel agent and tour operator emergency resiliency grants. (2021 Session Law, Senate Bill 2018, Section 8; 2021 Session Law, House Bill 1015, Section 46 (Declared emergency measure effective May 10, 2021)).
- Reviewed and tested a random sample of expenditures to determine the Department of Commerce spent 2021 emergency measure funds on event center emergency resiliency grants. As of June 30, 2021, the Department of Commerce spent \$1,848,428 of the available \$2,000,000 for event center emergency resiliency grants. (2021 Session Law, Senate Bill 2018, Section 8; 2021 Session

Law, House Bill 1015, Section 46 (Declared emergency measure effective May 10, 2021)).

- Reviewed and tested expenditures to determine the Department of Commerce spent 2021 emergency measure funds on a motion picture production and recruitment grant. As of June 30, 2021, the Department of Commerce spent the entire \$100,000 available for a motion picture production and recruitment grant (2021 Session Law, House Bill 1015, Section 46 (Declared emergency measure effective May 10, 2021)).
- Analyzed and tested a high risk and random sample of expenditures to determine the Department of Commerce spent Emergency Commission funds on the Northern Plains Unmanned Aircraft Systems Test Site. During the audit period, the Department of Commerce spent \$2,682,509 of the \$8,000,000 available for the Northern Plains Unmanned Aircraft Systems Test Site (Emergency Commission request #1986 (6/18/2020)).
- Reviewed and tested expenditures to determine the Department of Commerce provided funds to the North Dakota State College of Science to administer an apprenticeship program. As of June 30, 2021, the Department of Commerce had paid the North Dakota State College of Science \$115,720 of the 694,317 available from this Emergency Commission request for administration of an apprenticeship program (Emergency Commission request #1998 (8/3/2020)).
- Analyzed and tested a random sample of expenditures to determine the Department of Commerce used Emergency Commission requested funds on the Community Development Block Grant (CDBG) program, the Emergency Shelter Grant (ESG) program, and the Community Services Block Grant (CSBG) program. During the audit period, the Department of Commerce spent \$1,300,802 of the available \$5,303,030 from this Emergency Commission request on the CDBG, ESG and CSBG programs (Emergency Commission request #1983 (5/12/2020)).

AUTHORITY AND STANDARDS

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

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

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



Responses to LAFRC Audit Questions

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

Revenues, expenditures and appropriation information was not prepared by the Department of Commerce in accordance with generally accepted accounting principles so an opinion is not applicable. The agency's transactions were tested and included in the state's basic financial statements on which an unmodified opinion was issued.

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

Yes.

3. WAS INTERNAL CONTROL ADEQUATE AND FUNCTIONING EFFECTIVELY?

Yes. 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 Department of Commerce 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 Department of Commerce's revenues, expenditures and appropriation information does not include any significant accounting estimates.

9. IDENTIFY ANY SIGNIFICANT AUDIT ADJUSTMENTS.

Significant audit adjustments were not necessary.

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

None.

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

None.

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

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

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

None.

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

ConnectND Finance and Human Capital Management (HCM) are high-risk information technology systems significant to the audit objective.

Financials

Revenues and Expenditures

REVENUES AND OTHER SOURCES		JUNE 30, 2021	JUNE 30, 2020
Federal Revenue		\$ 16,585,858	\$ 15,756,531
Program Income		740,248	547,663
Loan Principal and Interest		696,593	1,100,823
Tourism Merchandise Sales		41,643	141,254
Interest on Investment		18,391	44,038
Miscellaneous Revenue		297,639	584,804
Transfers In		83,211,994	14,962,362
Total Revenues and Other Sources		\$ 101,592,366	\$ 33,137,475

Source: ConnectND Financials

Continued on the following page

Financials

Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2021	JUNE 30, 2020
Grants	\$ 113,596,178	\$ 30,715,251
Operating Fees and Services	28,070,621	9,255,081
Salaries and Benefits	5,951,383	5,663,063
Professional Fees and Services	700,014	909,265
Information Technology Data Processing, Communications, and Services	370,341	593,399
Rent	178,290	211,212
Printing and Postage	175,899	355,631
Professional Development	156,972	317,339
Supplies	147,592	116,468
Travel	84,399	247,697
Miscellaneous Expenses	71,470	44,403
Transfers Out	422,678	3,108,228
Total Expenditures and Other Uses	\$ 149,925,837	\$ 51,537,037

Source: ConnectND Financials

Appropriations

For the Biennium Ended June 30, 2021

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATION
Expenditures by Line Item			
Salaries and Wages	\$ 13,267,286	\$ 11,528,591	\$ 1,738,695
Operating Expenses	26,863,635	17,608,421	9,255,214
Grants	153,586,212	132,614,891	20,971,321
COVID-19 Response	56,234,176	-	56,234,176
Discretionary Funds	3,892,227	1,742,354	2,149,873
Unmanned Aircraft System	28,000,000	20,082,109	7,917,891
ND Trade Office	1,600,000	1,600,000	-
Partner Programs	1,562,531	1,562,531	-
Entrepreneurship Grants	3,981,777	2,480,591	1,501,186
Intermodal Container Shipping	1,300,000	-	1,300,000
CARES Act Funding - 2020	24,199,789	1,385,806	22,813,983
Totals	\$ 314,487,633	\$ 190,605,294	\$ 123,882,339

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATION
Expenditures by Source			
General	\$ 71,126,422	\$ 56,174,432	\$ 14,951,990
Other	243,361,211	134,430,862	108,930,349
Totals	\$ 314,487,633	\$ 190,605,294	\$ 123,882,339

Source: ConnectND Financials



Status of Prior Recommendations

Circumventing Procurement Guidelines (Finding 19-01)

Implemented

Recommendation: We recommend the Department of Commerce properly follow the Office of Management and Budget procurement requirements when making purchases of services.

Status: Implemented. A test of procurement was performed which determined the Department of Commerce is properly following state procurement procedures.

Violation of Appropriation Law (Finding 19-02)

Implemented

Recommendation: We recommend the Department of Commerce comply with all appropriation laws and Office of Management and Budget Policy.

Status: Implemented. The Enhanced Use Lease prepayment identified during the prior audit was found to be supported with an invoice for completed work during the current audit. Additionally, there were no errors noted in the testing of session laws identifying appropriations and appropriation adjustments.

Noncompliance with Contract Requirements (Finding 19-03)

Implemented

Recommendation: We recommend the Department of Commerce ensure all contract requirements are performed and supported prior to issuing contract payments.

Status: Implemented. A test of contract payments was performed without any exceptions which determined contract deliverables were met prior to issuance of payment and contract payments were properly supported.



Status of Prior Recommendations

Lack of Internal Control Surrounding Appropriations (Finding 19-04)

Implemented

Recommendation: We recommend the Department of Commerce strengthen internal controls to ensure expenditures are charged to the proper biennial appropriations.

Status: Implemented. Expenditures, session laws, and appropriation adjustments were tested without error. Based on positive overall results, it was determined internal controls are in place to ensure expenditures are charged to the proper biennial appropriations.




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