



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

North Dakota University System

Governance Communication Including the
Report on Internal Control, Compliance,
and Other Matters

Audit Report for the Year Ended June 30, 2021

Client Code: 220



Photo credit: North Dakota Tourism



Office of the
State Auditor

KEY PERSONNEL

Robyn Hoffmann
CPA, AUDIT MANAGER

Cory Wigdahl
CFE, LEAD AUDITOR

Travis Klinkhammer
CPA, SENIOR AUDITOR

Alex Mehring
CPA, SENIOR AUDITOR

Mary Feltman
CPA, AUDITOR

Grant Hermanson
M. ACC., AUDITOR

Jason Schwartz
AUDITOR



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STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
FARGO BRANCH OFFICE
1655 43rd STREET SOUTH, SUITE 203
FARGO, NORTH DAKOTA 58103

December 2, 2021

Members of the North Dakota Legislative Assembly

State Board of Higher Education

I am pleased to submit our report on internal control and compliance for the North Dakota University System. This report relates to the audit of the North Dakota University System's financial statements for the year ended June 30, 2021. This report on internal control and compliance has been completed in accordance with *Government Auditing Standards*, as issued by the Comptroller General of the United States.

Also enclosed you will find the audit finding, governance communication, and posted and passed audit adjustments. These communications are required by generally accepted auditing standards.

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

Respectfully submitted,

/S/

Joshua C. Gallion
North Dakota State Auditor

cc: Legislative Audit and Fiscal Review Committee
Chris Kadrmaz, Legislative Council Fiscal Analyst

Responses to LAFRC Audit Questions

The Legislative Audit and Fiscal Review Committee (LAFRC) requests that certain items be addressed by auditors performing audits of state institutions.

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

Unmodified on the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information.

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, except for Finding 2021-01, internal control was adequate and functioning effectively. For additional commentary see *Findings, Recommendations, and University System Responses* as listed in the table of contents.

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

No.

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

There were no findings and recommendations included in the prior audit.

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

No.

LAFRC Audit Communications

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

The most significant changes in accounting policies are related to the adoption the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. There were no management conflicts of interest or significant unusual transactions noted. The NDUS's commitments and contingent liabilities are reported in the notes to the financial statements, as listed in the table of contents of the fiscal year 2021 NDUS Annual Financial Report.

2. 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.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements:

- Fair value of investments
- Useful lives of capital assets
- Pension liability: \$281.8 million
- OPEB liability: \$7.1 million
- Scholarship allowance: \$69.6 million
- Allowance for uncollectible receivables:
 - Accounts: \$6.8 million
 - Loans and notes: \$3.3 million

The estimate for the fair value of investments is based on using quoted prices in active markets and discounted cash flow models. Management's estimate of the useful lives is based on the history of capital assets on each campus and is used to compute depreciation on capital assets. The estimate for the pension and OPEB liability is based on an actuary's calculation in accordance with employment contracts. The estimate for scholarship allowance is based on the difference between the tuition rates and charges and the amount actually paid by students and/or third parties making payments on behalf of students. The estimate for allowance for uncollectible receivables is based on aging categories and history. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

3. IDENTIFY ANY SIGNIFICANT AUDIT ADJUSTMENTS.

The Posted Audit Adjustments schedule, as listed in the table of contents, lists material misstatements detected as a result of audit procedures that were corrected by management.

The Passed Audit Adjustments schedule, as listed in the table of contents, summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

We are pleased to report that there were no significant disagreements during the course of our audit.

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

None.

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

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

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

None.

8. 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 Systems (HCM), and Campus Solutions are the most high-risk information technology systems critical to the North Dakota University System. There were no exceptions noted related to the operation of an information technology system.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Members of the Legislative Assembly

State Board of Higher Education

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information of the North Dakota University System as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the North Dakota University System's basic financial statements, and have issued our report thereon dated December 2, 2021. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the North Dakota University System's financial statements. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable non-compliance associated with the discretely presented component units.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the North Dakota University System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the North Dakota University's internal control. Accordingly, we do not express an opinion on the effectiveness of the North Dakota University System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's

financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the accompanying *Findings, Recommendations, and University System Responses* as Finding 2021-01 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the North Dakota University System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota

December 2, 2021

FINDINGS, RECOMMENDATIONS, AND UNIVERSITY SYSTEM RESPONSES

Finding 2021-01 – Mayville State University and North Dakota State College of Science – Improper Implementation of GASB 84

Condition

Mayville State University and the North Dakota State College of Science did not properly implement the Governmental Accounting Standards Board (GASB) Statement 84. Mayville State University did not remove all business-type activities (BTA) funds from the Statement of Fiduciary Net Position, therefore understating the Statement of Fiduciary Net Position by \$80,053. North Dakota State College of Science did not remove BTA funds from the Statement of Changes in Fiduciary Net Position, therefore overstating the Statement of Changes in Fiduciary Net Position by \$67,970.

Criteria

GASB Statement 84 paragraph 20 states in part: the Statement of Fiduciary Net Position should be used to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position of custodial funds.

GASB Statement 84 paragraph 23 states in part: the Statement of Changes in Fiduciary Net Position should be used to report additions to and deductions from custodial funds.

Effect

The Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position are materially misstated and do not provide accurate information to the users of the financial statements.

Cause

Mayville State University and North Dakota State College of Science did not implement proper procedures to ensure that only fiduciary activities were reported in the fiduciary statements.

Recommendation

We recommend that Mayville State University and the North Dakota State College of Science properly implement GASB Statement 84 and remove all business-type activities from the fiduciary statements.

North Dakota University System Response/Corrective Action Plan:

MaSU: Agree. MaSU will remove all business-type activities from the fiduciary statements in the future. This will be completed in preparation of the 6/30/2022 financial statements.

NDSCS: Agree. NDSCS will remove all business-type activities from the fiduciary statements in the future. This will be completed in preparation of the 6/30/2022 financial statements.



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December 2, 2021

State Board of Higher Education

Legislative Audit and Fiscal Review Committee

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units, and aggregate remaining fund information of the North Dakota University System for the year ended June 30, 2021 and have issued our report thereon dated December 2, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 7, 2021. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the North Dakota University System are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the North Dakota University System changed accounting policies related to fiduciary activities by adopting Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, in fiscal year 2021. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements:

- Fair value of investments
- Useful lives of capital assets
- Pension liability: \$281.8 million
- OPEB liability: \$7.1 million
- Scholarship allowance: \$69.6 million

- Allowance for uncollectible receivables:
 - Accounts: \$6.8 million
 - Loans and notes: \$3.3 million

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The Posted Audit Adjustments schedule, as listed in the table of contents, lists material misstatements detected as a result of audit procedures that were corrected by management.

The Passed Audit Adjustments schedule, as listed in the table of contents, summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 2, 2021.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information, except the Financial Information for Revenue Producing Buildings, to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the North Dakota State Board of Higher Education, the Legislative and Fiscal Review Committee, and management of the North Dakota University System and is not intended to be and should not be used by anyone other than these specified parties.

Regards,

A handwritten signature in cursive script that reads "Robyn Hoffmann".

Robyn Hoffmann, CPA
Audit Manager

Posted Audit Adjustments

DESCRIPTION		DR	CR	EXPLANATION/DISPOSITION
1. SNP				
DSU	Investments	1,500,000		To properly classify investments
	Other long-term investments		1,500,000	
2. SNP				
LRSC	Unrestricted net position	4,472,025		To remove trust investments that are not held in the institution's name
	Investments		4,472,025	
	SRECNP			
	Prior period net position adjustment	3,760,633		
	Endowment investment income	711,392		
	Net increase/decrease		4,472,025	
3. SNP				
WSC	Net investment in capital assets	1,613,613		To properly classify net position per GASB 34
	Expendable capital projects	1,123,822		
	Unrestricted net position		2,737,435	
4. SNP				
UND	Due to others - current	145,286		To remove ND Building Authority Bonds for the College of Business and properly record state capital appropriation revenue for the proceeds
	Due to others - noncurrent	6,028,479		
	Accounts payable and accrued liabilities	20,125		
	Capital assets, net		142,217	
	Net investment in capital assets		6,051,673	
	SRECNP			
	Net increase/decrease	6,051,674		
	Interest on capital asset-related debt		20,125	
	State appropriations-capital assets		6,000,000	
	Other nonoperating expenses		31,549	
5. SRECNP				
NDSU	Capital grants and gifts	24,729,712		To properly classify reimbursements from the ND Building Authority to state capital appropriations
	State appropriations-capital assets		24,729,712	
6. SNP				
NDSCS	Unrestricted net position	441,179		To properly classify deposits
	Deposits		441,179	
	SRECNP			
	Prior period net position adjustment	441,179		
	Net increase/decrease		441,179	

SNP – Statement of Net Position

SRECNP – Statement of Revenues, Expenses and Changes in Net Position

(continued)

Posted Audit Adjustments – Continued

	DESCRIPTION	DR	CR	EXPLANATION/DISPOSITION
7. SRECNP				
NDS	Prior period net position adjustment	67,970		To properly move business-type activity (BTA) funds onto the SRECNP
	Scholarships and fellowships	81		
	Operating expenses	142,047		
	Salaries and wages	22,971		
	Data processing		9,451	
	Gifts		27,464	
	Auxiliary enterprises		3,492	
	Sales and services of educational departments		113,948	
	Student tuition and fees		78,714	
8. SRECNP				
NDSU	Local appropriations	1,500,000		To reclassify revenue for campus network updates to state appropriations-capital assets
	State appropriations-capital assets		1,500,000	
9. SRECNP				
NDUS	Other nonoperating revenues (expenses)	16,317,218		To correct the elimination entry for Tier II, Tier III, and campus network upgrades
	State appropriations-capital assets		13,479,702	
	Local appropriations		1,500,000	
	Capital grants and gifts		603,068	
	Sales and services of educational departments		734,448	
10. SRECNP				
MASU	Federal grants and contracts	1,076,430		To reclassify revenue for Coronavirus Relief Funds as federal grants and contract stimulus
	State appropriations-capital assets	103,699		
	State appropriations	701,963		
	Federal grants and contracts stimulus		1,882,092	
11. SNP				
MASU	Deposits	80,053		To properly move loan funds into the BTA statements
	Cash and cash equivalents		80,053	
12. SFNP				
MASU	Cash and cash equivalents	80,053		To properly move loan funds from the fiduciary statements to the BTA statements
	Deposits		80,053	
13. SCFNP				
NDS	Student tuition and fees	78,714		To properly move BTA funds out of fiduciary funds to BTA statements
	Sales and services of educational departments	113,948		
	Auxiliary enterprises	3,492		
	Gifts	27,464		
	Data processing	9,451		
	Prior period net position adjustment		22,971	
	Scholarships and fellowships		142,047	
	Operating expenses		81	
	Salaries and wages		67,970	

SNP – Statement of Net Position

SRECNP – Statement of Revenues, Expenses and Changes in Net Position

SFNP – Statement of Fiduciary Net Position

SCFNP – Statement of Changes in Fiduciary Net Position

Passed Audit Adjustments

DESCRIPTION		DR	CR	EXPLANATION/DISPOSITION
1. SNP				
MASU	Unrestricted net position	493,646		To properly classify net position per GASB 34
	Net investment in capital assets		493,646	
2. SFNP				
VCSU	Restricted for fiduciary funds net position	3,308		To project a likely error, based on a sample, for a gift recorded in an incorrect fiduciary fund instead of a business type activities (BTA) fund
	Cash and cash equivalents		3,308	
	SCFNP			
	Gifts	3,308		
	Net increase/decrease		3,308	
3. SFNP				
DCB	Restricted for fiduciary funds net position	5,215		To project a likely error, based on a sample, for sales services of educational departments that were recorded incorrectly in fiduciary funds
	Cash and cash equivalents		5,215	
	SCFNP			
	Sales and services of educational departments	5,215		
	Net increase/decrease		5,215	
4. SRECNP				
BSC	Sales and services of educational departments	1,140,196		To project a likely error, based on a sample, for interdepartmental revenue that was incorrectly recorded as sales and services of educational departments
	Net increase/decrease		1,140,196	
5. SRECNP				
BSC, DCB, LRSC, MISU, NDS, UND, VCSU, WSC	Student tuition and fees	879,898		To project a likely error, based on a sample, for scholarship allowance that was incorrectly calculated
	Auxiliary enterprises		642	
	Scholarships and fellowships		879,256	
6. SCFNP				
VCSU	Prior period net position adjustment	18,196		To properly classify BTA funds
	Sales and services of educational departments		3,000	
	Operating expenses		15,196	
7. SCFNP				
WSC	Student tuition and fees	12,068		To properly classify BTA funds
	Gifts	648		
	Other nonoperating revenues (expenses)	480		
	Operating expenses		8,559	
	Prior period net position adjustment		4,637	

SNP – Statement of Net Position

SRECNP – Statement of Revenues, Expenses and Changes in Net Position

SFNP – Statement of Fiduciary Net Position

SCFNP – Statement of Changes in Fiduciary Net Position



Office of the
State Auditor

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

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