

# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

## Office of the Adjutant General

Audit Report for the Two-Year Period Ended June 30, 2022

Client Code 540





## WHAT WE LOOKED AT AND WHY

North Dakota state law 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 audit reports 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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## HAVE QUESTIONS? ASK US.

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# Introduction

## Office of the Adjutant General

July 10, 2023

We are pleased to submit this audit of the Office of the Adjutant General for the two-year period ended June 30, 2022. 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 Office of the Adjutant General 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.

**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 5-16.

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

**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.

**Purchasing Card:** The purchasing card is a credit card program administered by the Office of Management and Budget.

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

**FEMA:** Federal Emergency Management Agency is an agency of the United States Department of Homeland Security.



# 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?

## CONCLUSION

No areas of concern were identified.

# Audit Procedures

## Primary Objective

### INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentation and electronic data records. We planned our audit work to assess the design, implementation, and operating effectiveness of those internal controls that were significant to our audit objectives.

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

- Segregated preparation and approval of expenditures is tested statewide in the annual audit of the State of North Dakota Annual Comprehensive Financial Report.
- Selected a random sample of state purchasing card expenditures and ensured that receipts were required to support the expenditures, receipts were reconciled to the monthly individual purchasing card statements, and expenditures were approved by the appropriate individuals.
- Reviewed annual physical inventory records and ensured that the inventory process was observed by an individual who does not have access to the inventory.

There were no significant deficiencies identified.

### SCOPE

The Office of the Adjutant General's central office is at Fraine Barracks in Bismarck, North Dakota, with several military unit locations throughout the state. The financial data for these military unit locations is included in the scope of this audit.

### METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Adjutant General's processes and procedures.
- Inspected documentary evidence.
- Analyzed financial data in ConnectND to determine areas of risk.
- Used non-statistical sampling and projected the results to the population. Where applicable, populations were stratified to ensure that representative samples were obtained.
- Analyzed and tested significant and random expenditures to determine that the Office of the Adjutant General did not expend more than appropriated (N.D.C.C. 54-16-03).
  - 2019 Session Laws, Senate Bill 2016, Section 1.
- Analyzed accounts charged to each appropriation class to determine that expenditures were not charged to an inappropriate class to circumvent appropriation spending authority (N.D.C.C. 54-16-03).
- Analyzed and performed tests of significant and random expenditures to determine that Adjutant General properly accounted for expenditures using the correct account, fund, and class. Also, compared supporting documentation to the amounts paid and determined that the expenditures were reasonable (N.D.C.C. 54-44.1-09).
- Reviewed non-appropriated fund activity to ensure that the Adjutant General had legislative approval for non-appropriated expenditures (N.D.C.C. 54-44.1-09).
  - Veterans Cemetery Fund (N.D.C.C. 37-03-14).
  - Veterans Cemetery Trust Fund (N.D.C.C. 39-04-10.10).
  - State Disaster Relief Fund (N.D.C.C. 37-17.1-27).
  - National Guard Military Grounds Fund (N.D.C.C. 37-03-13).

- National Guard Service Member, Veteran, Family, and Survivor Support Fund (N.D.C.C 37-03-18).
- 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 significant and random expenditures to determine that the Adjutant General spent 2019 – 2021 one-time funding on emergency response equipment. During the biennium, the Adjutant General spent \$511,794 of the \$660,000 on emergency response equipment (2019 Session Laws, Senate Bill 2016, Section 2).
- Analyzed and tested expenditures to determine that the Adjutant General spent 2019 - 2021 one-time funding on the Camp Grafton expansion. During the biennium, the Adjutant General spent \$43,900 of the \$600,000 Strategic Investment and Improvements Fund appropriated for the Camp Grafton expansion. The Adjutant General received an exemption to carry forward the remaining \$556,100 into the 2021 – 2023 biennium. In fiscal year 2022, \$5,000 was spent on the expansion with \$551,100 available for fiscal year 2023 (2019 Session Laws, Senate Bill 2016, Section 2; 2019 Session Laws, Senate Bill 2016, Section 5; 2021 Session Laws, House Bill 1016, Section 14).
- Analyzed and tested expenditures to determine that the Adjutant General spent 2019 – 2021 one-time funding on uninterruptible power supply battery replacement. During the biennium, the Adjutant General spent \$18,902 of the \$20,000 on uninterruptible power supply battery replacement (2019 Session Laws, Senate Bill 2016, Section 2).
- Analyzed and tested random expenditures to determine that the Adjutant General spent 2019 - 2021 one-time funding on computer-aided dispatch (CAD) equipment. The Adjutant General also received increased spending authority from the Emergency Commission for a CAD upgrade. During the biennium, the Adjutant General spent \$419,864 of the \$735,586 appropriated on the CAD project. The Adjutant General received an exemption to carry forward \$315,387 into the 2021 – 2023 biennium. In fiscal year 2022, \$54,468 was spent on the CAD project with the remaining \$260,919 available for fiscal year 2023 (2019 Session Laws, Senate Bill 2016, Section 2; 2019 Session Laws, Senate Bill 2016, Section 5; Emergency Commission request #2005; 2021 Session Laws, House Bill 1016, Section 12).
- Analyzed and tested expenditures to determine that the Adjutant General spent 2019 – 2021 one-time funding on a message switch upgrade. During the biennium, the Adjutant General spent the allotted \$335,000 on the message switch upgrade (2019 Session Laws, Senate Bill 2016, Section 2; 2019 Session Laws, Senate Bill 2016, Section 5).
- Analyzed and tested random expenditures to determine that the Adjutant General spent 2019 – 2021 one-time funding on the dispatching service fee shortfall. During the biennium, the Adjutant General spent the allotted \$1,212,253 on the dispatching service fee shortfall (2019 Session Laws, Senate Bill 2016, Section 2; 2019 Session Laws, Senate Bill 2016, Section 5).
- Reviewed appropriation adjustments and determined that the Adjutant General notified the director of the Office of Management and Budget to transfer \$350,000 to the operating expenses line item for the maintenance and repair of state-owned armories during the 2019 – 2021 biennium. Analyzed expenditures to ensure that the transfer was properly spent (2019 Session Laws, Senate Bill 2016, Section 10).
- Analyzed revenues and expenditures to determine that the Adjutant General waived the \$550 burial fee and used the \$175,000 General Fund appropriation to defray costs of interring veteran's spouses and dependents eligible for internment at the Veterans Cemetery (2019 Session Laws, Senate Bill 2195, Section 1).



- Analyzed and tested expenditures to determine that the Adjutant General did not expend more than \$500,000 from the North Dakota National Guard Service Member, Veteran, Family, and Survivor Support Fund during the 2019 – 2021 biennium. Also, ensured the Adjutant General accurately reported fund expenditures for calendar years 2020 and 2021 to the Budget Section (2019 Session Laws, House Bill 1101, Section 1).
- Analyzed and tested random expenditures to determine that the Adjutant General spent 2019 – 2021 capital construction carryover on the Fargo Readiness Center. During the biennium, the Adjutant General spent \$27,205,259 of the \$31,414,754 on the Fargo Readiness Center. The remaining appropriation balance expired at the end of the biennium (CarryOver Committee approval of 2017 Session Laws, House Bill 1016, Section 3 (September 26, 2019)).
- Analyzed and tested random expenditures to determine that the Adjutant General used increased spending authority to accept federal funds to integrate next-generation 911 through the state. During the biennium, the Adjutant General spent \$228,009 of the \$1,473,805 on the integration. According to the Adjutant General, the remainder was built into its 2021 – 2023 budget bill (Emergency Commission request #1945).
- Analyzed and tested expenditures to determine that the Adjutant General used amounts carried over to 2019 – 2021 for adjusted compensation payments to veterans and that any unexpended funds were transferred to the Veterans Cemetery Trust Fund. During the biennium, the Adjutant General spent \$145,200 of the \$171,856 on adjusted compensation payments. However, the Adjutant General did not get the remaining balance of \$26,656 transferred prior to the close of the biennium. The Adjutant General has subsequently received emergency authority in 2023 Session Laws, Senate Bill 2016 to transfer the remaining balance before the end of the 2021 – 2023 biennium (2019 Session Laws, Senate Bill 2016, Section 13).
- Analyzed expenditures to determine that the Adjutant General used \$8,299,663 of the \$10,000,000 of Coronavirus Relief Funds appropriated for COVID-19 responses. The remaining amount was turned back to the Office of Management and Budget (Emergency Commission request #1993).
- Analyzed expenditures and reviewed FEMA's amendment to the Notice of Major Disaster Declaration to determine that the Adjutant General used increased spending authority to provide payments to entities in the specified counties. During the biennium, the Adjutant General spent \$7,699,357 of \$11,116,200 appropriated for the disaster (Emergency Commission request #1955).
- Analyzed expenditures and reviewed FEMA's Preliminary Damage Assessment Report, which says that Hazard Mitigation Grant Program is made available statewide after a declared disaster, to determine that the Adjutant General used increased spending authority to provide payments to entities in the specified counties. During the biennium, the Adjutant General spent \$8,349,658 of \$16,685,760 appropriated for the disaster (Emergency Commission request #1944).
- Analyzed expenditures and reviewed FEMA's amendment to the Notice of Major Disaster Declaration to determine that the Adjutant General used increased spending authority to provide payments to entities in the specified counties. During the biennium, the Adjutant General spent \$7,228,470 of \$11,414,160 appropriated for the disaster (Emergency Commission request #2012).
- Analyzed expenditures to determine that the Adjutant General used \$716,044 of the \$750,000 appropriated for loan interest repayment and \$2,234,455 of the \$3,134,540 for loan repayment (2021 Session Laws, House Bill 1025, Section 1).
- Analyzed expenditures to determine that the Adjutant General used increased spending authority to provide payments to entities in the specified counties. During the biennium, the Adjutant General spent \$1,669,341 of

\$3,025,440 appropriated for the disaster (Emergency Commission request #2030).

- Analyzed and tested significant expenditures to determine that the Adjutant General used amounts carried over to 2019 – 2021 to complete the state radio tower package or for technology upgrade costs required to implement the statewide interoperable radio network. During the biennium, the Adjutant General spent \$743,628 of the \$743,887 for completing these projects (2019 Session Laws, Senate Bill 2016, Section 11).
- Analyzed and tested expenditures to determine that the Adjutant General used amounts carried over to 2019 – 2021 and 2021 – 2023 for mobile repeaters and programming radios. As of June 30, 2022, the Adjutant General spent the allotted \$85,750 (2019 Session Laws, Senate Bill 2016, Section 14; 2021 Session Laws, House Bill 1016, Section 10).
- Analyzed and tested random expenditures to determine that the Adjutant General used amounts carried over to 2019 – 2021 to provide tuition assistance, recruiting, and retention incentives to eligible members of the North Dakota National Guard (2019 Session Laws, Senate Bill 2016, Section 12).
- Analyzed and tested significant expenditures to determine that the Adjutant General spent 2021 – 2023 one-time funding on Fargo Readiness Center equipment. As of June 30, 2022, the Adjutant General spent the allotted \$100,000 on the equipment (2021 Session Laws, House Bill 1016, Section 2).
- Ensured that \$1,000,000 was transferred from the Strategic Investment and Improvements Fund.
- Analyzed and tested significant expenditures to determine that the Adjutant General spent 2021 – 2023 one-time funding on National Guard deferred maintenance projects. As of June 30, 2022, the Adjutant General spent \$104,679 of the amount appropriated (2021 Session Laws, House Bill 1016, Section 2; 2021 Session Laws, House Bill 1016, Section 7).
- Inquired and reviewed expenditures as of June 30, 2022, to ensure that none of the 2021 – 2023 one-time funding has been utilized for the Fraine Barracks automation system, emergency response equipment and supplies, Dickinson Readiness Center project, or bridge training site (2021 Session Laws, House Bill 1016, Section 2).
- Inquired and reviewed expenditures as of June 30, 2022, to ensure that none of the \$1,750,000 transferred to the National Guard Training Area and Facility Development Trust has been utilized for the Camp Grafton expansion (2021 Session Laws, House Bill 1016, Section 3).
- Inquired and reviewed expenditures as of June 30, 2022, to ensure that no funds have been received or expended for the construction of a North Dakota military museum (2021 Session Laws, House Bill 1016, Section 4).
- Reviewed the promissory note to ensure that the Adjutant General borrowed no more than \$2.5 million from the Bank of North Dakota for fire emergency and wildfire response mutual aid. Also, analyzed and tested high-risk and random expenditures to ensure that the proceeds were properly used. As of June 30, 2022, \$1,027,183 was spent on fire emergency and wildfire response mutual aid (2021 Session Laws, House Bill 1016, Section 6).
- Inquired and reviewed expenditures as of June 30, 2022, to ensure that no land was purchased or leased during the audit period for the expansion of Camp Grafton (2021 Session Laws, House Bill 1016, Sections 15 & 16).
- Analyzed expenditures to determine that the Adjutant General used \$1,000,000 appropriated from Coronavirus Relief Funds to defray payroll expenses incurred from July through December 2021 (2021 Special Session Laws, House Bill 1505, Section 10).

- Compared ConnectND expenditure data to payment data from the Adjutant General’s grants management system (CIVIX) and information in FEMA’s grant portal to determine that FEMA reimbursed COVID-19 expenditures for the audit period (\$131.8 million) were approved by FEMA (Emergency Commission request #'s 1959, 1977, 2029, and 2047; 2021 Session Laws, House Bill 1394, Sections 1 and 2; 2021 Session Laws, House Bill 1395, Section 2).
- Analyzed and tested expenditures and reviewed FEMA’s amendment to the Notice of Major Disaster Declaration to determine that the Adjutant General used increased spending authority to provide payments to entities in the specified counties. As of June 30, 2022, the Adjutant General spent \$1,291,156 of the \$3,743,627 appropriated for the disaster (Emergency Commission request #2046).
- Analyzed and tested expenditures to determine that the Adjutant General used amounts carried over to 2021 – 2023 to provide tuition assistance, recruiting, and retention incentives to eligible members of the North Dakota National Guard (2021 Session Laws, House Bill 1016, Section 11).
- Analyzed and tested expenditures to determine that the Adjutant General spent 2021 – 2023 one-time Federal State Fiscal Recovery Funds to replace the state active-duty software and enhance housing at Camp Grafton. As of June 30, 2022, the Adjutant General spent \$156,638 of the \$450,000 to replace the software and \$265,818 of the \$2,000,000 to enhance housing (2021 Special Session Laws, Senate Bill 2345, Section 1).
- Selected a random sample of state-purchasing card expenditures to determine that receipts were present to support charges and purchases were necessary and reasonable. Also, determined that the Adjutant General properly accounted for expenditures using the correct account, fund, and class (N.D.C.C. 54-44.1-09; N.D.C.C. 44-08-05.1; Constitution Article X, Section 12; OMB Purchasing Card Manual).
- Tested high-risk general ledger correcting entries and determined correcting entries were in accordance with fund restrictions and appropriation acts and properly coded and supported (2019 Session Laws, Senate Bill 2016, Section 1; 2021 Session Laws, House Bill 1016, Section 1).
- Analyzed and selected a random and high-risk sample representative of expenditures paid out of legislatively restricted funds to ensure expenditures were within legal restrictions.
  - State Disaster Relief Fund (N.D.C.C. 37-17.1-27).
  - Radio Communications Fund (N.D.C.C. 37-17.3-08).
  - State Hazardous Chemicals Fund (N.D.C.C.37-17.1-07.1).
  - National Guard Fund (N.D.C.C. 37-01-38).
  - National Guard Maintenance Fund (N.D.C.C. 37-03-13).
  - Veterans Cemetery Maintenance Fund (N.D.C.C. 37-03-14).
  - National Guard Service Member, Veteran, Family, and Survivor Support Fund (N.D.C.C. 37-03-18).
- Reviewed annual physical inventory records to test compliance that annual physical inventories of fixed assets were conducted (N.D.C.C. 44-04-07; OMB Policy 205).

#### **AUTHORITY AND STANDARDS**

This biennial audit of the Office of the Adjutant General 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).

# Financials

## Revenues and Expenditures

REVENUES AND OTHER SOURCES	JUNE 30, 2022	JUNE 30, 2021
Federal Revenue	\$ 71,586,829	\$ 178,271,813
Intergovernmental Revenue	1,915,187	1,912,219
Loan Proceeds	903,315	1,626,008
Sales, Licenses, and Fees	872,087	903,944
Rent of Land and Buildings	172,487	202,389
Other Revenue	148,422	156,307
Refunds	45,881	190,339
Donations	-	185,000
Transfers In	22,493,210	5,331,883
<b>Total Revenue and Other Sources</b>	<b>\$ 98,137,418</b>	<b>\$ 188,779,902</b>

Source: ConnectND Financials

Continued on the following page

# Financials

## Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2022	JUNE 30, 2021
Salary and Benefits	\$ 19,457,947	\$ 20,087,966
Grants	17,817,511	29,872,277
Repairs	5,394,739	5,894,577
Utilities	3,599,413	2,820,987
IT Services and Supplies	3,000,977	3,914,299
Professional Fees and Services	2,903,347	3,444,974
Buildings and Other Capitol Projects	2,818,696	18,896,749
Supplies	1,180,186	654,946
Professional Development	821,110	1,659,636
Equipment Over \$5,000	804,794	2,158,813
Equipment Under \$5,000	713,104	544,493
Operating Expenses	624,000	4,773,254
Rent of Land, Buildings, Equipment	612,539	751,314
Travel	365,337	406,167
Transfers Out	25,134,740	102,756,670
<b>Total Expenditures and Other Uses</b>	<b>\$ 85,248,440</b>	<b>\$ 198,637,122</b>

Source: ConnectND Financials

# Appropriations

## For the Year Ended June 30, 2022

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
<b>Expenditures by line item</b>			
Salaries and Wages	\$ 20,382,729	\$ 7,990,246	\$ 12,392,483
Operating Expenses	10,654,386	4,491,695	6,162,691
Capital Assets	22,384,046	189,218	22,194,828
ND Military Museum	10,000,000	-	10,000,000
Camp Grafton Expansion	2,306,100	5,000	2,301,100
Grants	14,760,916	8,323,933	6,436,983
Disaster Costs	54,903,730	10,479,164	44,424,566
COVID-19 Response	88,495,148	24,566,602	63,928,546
Civil Air Patrol	309,125	156,036	153,089
Radio Communications	397,298	136,518	260,780
Tuition Fees	4,580,108	769,115	3,810,993
Air Guard Contract	8,490,161	3,275,854	5,214,307
Army Guard Contract	48,623,473	21,280,134	27,343,339
General Fund Transfers	1,750,000	1,750,000	-
American Rescue Plan Act	2,450,000	422,456	2,027,544
Reintegration Program	925,524	264,492	661,032
ND Veterans Cemetery	1,325,998	499,780	826,218
<b>Totals</b>	<b>\$ 292,738,742</b>	<b>\$ 84,600,243</b>	<b>\$ 208,138,499</b>

Source: ConnectND Financials

Continued on the following page

# Appropriations

## For the Year Ended June 30, 2022

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
<b>Expenditures by Source</b>			
General	\$ 26,403,844	\$ 11,266,523	\$ 15,137,321
Other	266,334,898	73,333,720	193,001,178
<b>Totals</b>	<b>\$ 292,738,742</b>	<b>\$ 84,600,243</b>	<b>\$ 208,138,499</b>

Source: ConnectND Financials



# Appropriations

For the Biennium Ended June 30, 2021

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
<b>Expenditures by Line Item</b>			
Salaries and Wages	\$ 17,820,197	\$ 13,542,301	\$ 4,277,896
Operating Expenses	12,499,632	10,171,400	2,328,232
Capital Assets	884,046	753,284	130,762
Construction Carryover	31,414,754	27,205,259	4,209,495
Camp Grafton Expansion	600,000	43,900	556,100
Grants	18,130,002	12,601,860	5,528,142
Disaster Costs	169,913,185	83,714,472	86,198,713
COVID-19 Response	149,554,540	75,238,937	74,315,603
Civil Air Patrol	305,134	298,938	6,196
Radio Communications	1,787,933	1,390,376	397,557
Tuition Fees	4,900,955	3,363,082	1,537,873
Air Guard Contract	8,571,129	6,152,037	2,419,092
Army Guard Contract	46,940,013	40,167,446	6,772,567
Reintegration Program	701,168	604,780	96,388
ND Veterans Cemetery	1,151,906	888,027	263,879
<b>Totals</b>	<b>\$ 465,174,594</b>	<b>\$ 276,136,099</b>	<b>\$ 189,038,495</b>
<b>Expenditures by Source</b>			
General	28,605,823	24,520,447	4,085,376
Other	436,568,771	251,615,652	184,953,119
<b>Totals</b>	<b>\$ 465,174,594</b>	<b>\$ 276,136,099</b>	<b>\$ 189,038,495</b>

Source: ConnectND Financials



Office of the  
State Auditor


NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION


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