

MAYVILLE STATE
UNIVERSITY

MAYVILLE, NORTH DAKOTA

Audit Report

For the Biennium Ended June 30, 2013

ROBERT R. PETERSON
STATE AUDITOR



Office of the State Auditor
Division of State Audit

**LEGISLATIVE AUDIT AND FISCAL REVIEW
COMMITTEE MEMBERS**

***Representative Gary Kreidt – Chairman
Senator Ralph Kilzer – Vice Chairman***

Representatives

*Wesley R. Belter
Jeff Delzer
Ron Guggisberg
Patrick Hatlestad
Jerry Kelsh
Scot Kelsh
Keith Kempenich
Andrew G. Maragos
Bob Martinson
Corey Mock
Chet Pollert
Dan Ruby
Jim Schmidt
Robert J. Skarphol
Wayne Trottier*

Senators

*Judy Lee
David O'Connell
Terry M. Wanzek*

Contents

<i>Transmittal Letter</i>	<i>1</i>
<i>Executive Summary</i>	<i>2</i>
<i>Introduction</i>	<i>2</i>
<i>Responses to LAFRC Audit Questions</i>	<i>2</i>
<i>LAFRC Audit Communications</i>	<i>3</i>
<i>Audit Objectives, Scope, and Methodology</i>	<i>5</i>
<i>Discussion and Analysis</i>	<i>6</i>
<i>Financial Summary</i>	<i>6</i>
<i>Analysis of Significant Changes in Operations</i>	<i>6</i>
<i>Analysis of Significant Variances - Budgeted and Actual Expenditures</i>	<i>6</i>
<i>Financial Statements</i>	<i>7</i>
<i>Statement of Net Position</i>	<i>7</i>
<i>Statement of Revenues, Expenses and Changes in Net Position</i>	<i>8</i>
<i>Statement of Appropriations</i>	<i>9</i>
<i>Internal Control</i>	<i>10</i>
<i>Compliance With Legislative Intent</i>	<i>11</i>
<i>Management Letter (Informal Recommendations)</i>	<i>12</i>

STATE AUDITOR
ROBERT R. PETERSON



PHONE
(701) 328 - 2241
FAX
(701) 328 - 1406

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. BOULEVARD AVENUE - DEPT. 117
BISMARCK, NORTH DAKOTA 58505

Transmittal Letter

March 26, 2014

The Honorable Jack Dalrymple, Governor
Members of the North Dakota Legislative Assembly
North Dakota State Board of Higher Education
Dr. Gary Hagen, President, Mayville State University

We are pleased to submit this audit of Mayville State University for the biennium ended June 30, 2013. 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.

In determining the contents of the audits of state agencies, the primary consideration was to determine how we could best serve the citizens of the state of North Dakota. Naturally we determined financial accountability should play an important part of these audits. Additionally, operational accountability is addressed whenever possible to increase efficiency and effectiveness of state government.

The in-charge auditor for this audit was Cory Wigdahl, CFE. John Grettum, CPA was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 239-7289. We wish to express our appreciation to President Hagen and his staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Bob Peterson".

Robert R. Peterson
State Auditor

Executive Summary

Introduction

Since its establishment through the state constitution in 1889, Mayville State University is one of North Dakota's original colleges. Teachers Colleges (then called "Normal Schools") had grown rapidly since their introduction into the field of American higher education soon after the Civil War. The North Dakota Constitutional Convention of 1889 located sites for the nine original state institutions and funded them by a 30,000 acre land grant, leaving organization to the First Legislative Assembly. Classes of the Mayville Normal School began in 1890, with funds for a building ("Old Main") provided by the Second Legislative Assembly in early 1891, where classes were initially held in 1893. Since then, Mayville State has steadily grown and progressed. In 1925, the State Board of Higher Education (SBHE) authorized Mayville State to grant a Bachelor of Arts in Education. The Mayville Normal School thus became a "teachers college," providing general education and offering a four-year degree. Successive additions strengthened the curriculum and, as enrollment grew, new buildings appeared. The institution's present name, Mayville State University, was approved by the legislature in 1987.

The Legislative Audit and Fiscal Review Committee (LAFRC) requests that certain items be addressed by auditors performing audits of state agencies. Those items and the Office of the State Auditor's responses are noted below.

Responses to LAFRC Audit Questions

1. What type of opinion was issued on the financial statements?

The financial statements for Mayville State University were included in the Annual Financial Report of the North Dakota University System, 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?

Yes.

3. Was internal control adequate and functioning effectively?

Yes.

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?

There were no 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.*

Yes, a management letter containing three recommendations related to purchase card controls, code of conduct acknowledgement by employees, and allowance for doubtful accounts procedures was issued and is included beginning on page 12 of this report, along with management's response. Management agreed with all three recommendations.

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, no management conflicts of interest were noted, no contingent liabilities were identified or significant unusual transactions.

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 used by Mayville State University include the useful lives of capital assets and allowance for uncollectible receivables. Estimated useful lives are used to compute depreciation on capital assets. These estimates were determined to be reasonable. Management's estimate of the allowance for uncollectible receivables is based on aging categories. We evaluated the key factors and assumptions used to develop the allowances and determined they were not reasonable. For additional information, see Allowance for Doubtful Accounts on page 14.

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, Human Resource Management System (HRMS), and Campus Solutions are high-risk information technology systems critical to Mayville State University. No exceptions related to the operations of an information technology system were noted.

Audit Objectives, Scope, and Methodology

Audit Objectives

The objectives of this audit of Mayville State University for the biennium ended June 30, 2013 were to provide reliable, audited financial statements and to answer the following questions:

1. What are the highest risk areas of Mayville State University's operations and is internal control adequately designed in these areas?
2. What are the significant and high-risk areas of legislative intent applicable to Mayville State University and are they in compliance with these laws?
3. Are there areas of Mayville State University's operations where we can help to improve efficiency or effectiveness?

Audit Scope

This audit of Mayville State University is for the biennium ended June 30, 2013. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Methodology

To meet the objectives outlined above, we:

- Prepared condensed financial statements from the fiscal years 2013 and 2012 annual financial reports of the North Dakota University System and developed a discussion and analysis of the financial statements.
- Performed detailed analytical procedures including computer-assisted auditing techniques. These procedures were used to identify high-risk transactions and potential problem areas for additional testing.
- Tested compliance with laws and regulations which included selecting representative samples to determine if laws were being followed consistently. Non-statistical sampling was used and the results were projected to the population. Where applicable, populations were stratified to ensure that particular groups within a population were adequately represented in the sample, and to improve efficiency by gaining greater control on the composition of the sample.
- Reviewed segregation of duties in all program areas.
- Performed walkthroughs in all program areas documenting client procedures.
- Interviewed appropriate agency personnel.
- Queried the ConnectND (PeopleSoft) system. Significant evidence was obtained from ConnectND.
- Observed Mayville State University's processes and procedures.

In aggregate there were no significant limitations or uncertainties related to our overall assessment of the sufficiency and appropriateness of audit evidence.

Discussion and Analysis

The accompanying financial statements have been prepared in a condensed form to present Mayville State University's financial position and results of operations in a manner similar to that used for financial reporting in the private sector. Also, the related note disclosures have not been included in this report. Accordingly, the accompanying financial statements are not intended to be presented in accordance with generally accepted accounting principles (GAAP).

For the biennium ended June 30, 2013, operations of Mayville State University were primarily supported by appropriations from the state's general fund. This was supplemented by student tuition and fees, federal grants and contracts and auxiliary enterprises.

Financial Summary

All balances on the Statement of Net Assets remained fairly constant between fiscal years 2013 and 2012.

Revenues decreased \$741,000 in fiscal year 2013 primarily due to the timing of state appropriations. In fiscal year 2012 Mayville State University received the majority of state funding for the Education and Science Library and Agassiz Hall renovations.

Expenses for Mayville State University remained fairly constant for fiscal years 2012 and 2013.

Analysis of Significant Changes in Operations

Mayville State University received approval for a B.S Ed. in Special Education.

Analysis of Significant Variances - Budgeted and Actual Expenditures

Mayville State University had no significant budget to actual expenditure variances.

Financial Statements

Statement of Net Position

	June 30, 2013	June 30, 2012
ASSETS		
Cash and cash equivalents	\$ 3,416,438	\$ 3,030,596
Investments	492,356	492,355
Accounts receivable, net	581,590	611,420
Due from other NDUS institutions	26,514	10,608
Due from component units	22,109	23,209
Due from state general fund		70,201
Grants & contracts receivables, net	236,302	508,175
Inventories	247,748	238,805
Notes receivable, net	561,354	573,896
Other assets	99,751	142,172
Unamortized bond discount	100,951	107,038
Capital assets, net	24,724,464	25,163,753
Total assets	<u>\$ 30,509,577</u>	<u>\$ 30,972,228</u>
LIABILITIES		
Accounts payable	\$ 266,110	\$ 427,081
Accrued payroll	731,494	732,764
Unearned revenue	130,738	154,491
Deposits	196,460	221,538
Due to others	11,546,229	12,080,643
Total liabilities	<u>\$ 12,871,031</u>	<u>\$ 13,616,517</u>
NET POSITION		
Invested in capital assets	\$ 13,660,983	\$ 13,599,942
Restricted for:		
Nonexpendable:		
Scholarships and fellowships	17,524	17,524
Expendable:		
Scholarships and fellowships	5,793	8,049
Institutional	42,267	57,662
Loans	588,253	601,332
Debt service	113,723	110,887
Unrestricted	3,209,933	2,960,315
Total net position	<u>\$ 17,638,476</u>	<u>\$ 17,355,711</u>

Statement of Revenues, Expenses, and Changes in Net Position

	June 30, 2013	June 30, 2012
REVENUES AND OTHER ADDITIONS		
State appropriations	\$ 6,585,477	\$ 7,448,730
Student tuition and fees	4,078,772	3,927,988
Federal grants and contracts	4,368,667	4,762,474
Auxiliary enterprises	2,430,531	2,335,457
Gifts	720,778	607,154
Sales and services of educational departments	658,925	614,031
Tax revenues	227,591	206,118
Nongovernmental grants and contracts	143,126	40,000
Investments income	108,191	101,760
Other	26,804	(10,021)
Insurance proceeds	26,129	
State and local grants and contracts	20,000	25,881
Capital grants and gifts		76,500
Total revenues and other additions	<u>\$ 19,394,991</u>	<u>\$ 20,136,072</u>
EXPENSES AND OTHER DEDUCTIONS		
Salaries and wages	\$ 11,656,643	\$ 11,258,997
Operating expenses	3,599,914	3,477,122
Depreciation	1,071,637	1,053,909
Cost of sales and services	826,069	811,271
Interest on capital asset-related debt	652,535	666,275
Scholarships and fellowships	617,359	655,946
Other nonoperating expenses	492,914	407,134
Data processing	194,648	151,463
Loss on capital assets	504	204,878
Total expenses and other deductions	<u>\$ 19,112,223</u>	<u>\$ 18,686,995</u>
Revenue over expenses	<u>\$ 282,768</u>	<u>\$ 1,449,077</u>
NET POSITION		
Net position-beginning of the year	\$ 17,355,711	\$ 15,906,634
Net position-end of the year	<u>\$ 17,638,479</u>	<u>\$ 17,355,711</u>

Statement of Appropriations

For The Biennium Ended June 30, 2013

Expenses by line item	Original		Final		Unexpended Appropriation
	Appropriation	Adjustments	Appropriation	Expenses	
Operating Expenses	\$ 12,639,823	\$ 190,965	\$ 12,830,788	\$ 12,830,788	
Capital Assets	443,505		443,505	430,865	\$ 12,640
Capital Assets-Carryover		1,227,707	1,227,707	1,227,707	
Capital Proj-Off System - Carryover					
Northwest Hall Rehab		792,613	792,613	203,877	588,736
Agassiz Hall Renovation		120,032	120,032	100,693	19,339
Science Library Complex		95,000	95,000	89,527	5,473
Totals	\$ 13,083,328	\$ 2,426,317	\$ 15,509,645	\$ 14,883,457	\$ 626,188
Expenses by source					
General fund	\$ 13,083,328	\$ 1,418,672	\$ 14,502,000	\$ 14,489,360	\$ 12,640
Federal fund		76,500	76,500	76,500	
Special fund		931,145	931,145	317,597	613,548
Totals	\$ 13,083,328	\$ 2,426,317	\$ 15,509,645	\$ 14,883,457	\$ 626,188

Appropriation Adjustments:

Operating Expenses

The increase of \$190,965 is an equity transfer from the NDUS pursuant to 2011 HB1003, section 6.

Capital Asset-Carryover

The increase of \$1,227,707 is the unspent general fund from the prior biennium carried over pursuant to NDCC 54-44.1-11. Of this amount, \$858,667 is for the Science Library Complex.

Capital Project-Off System-Carryover

The \$792,613 adjustment for Northwest Hall Rehab is unspent special fund authority carried over from the prior biennium.

The \$120,032 adjustment for Agassiz Hall Renovation consists of \$13,532 unspent special fund authority from the prior biennium; \$76,500 federal funds from a Department of Commerce ARRA energy award approved by the Budget Section September 15, 2011; and \$30,000 special fund authority for closeout costs and general contractor items approved by the Budget Section March 13, 2012.

The \$95,000 for the Science Library Complex was a special fund authority increase approved by the Budget Section December 13, 2011 for additional project improvements.

Internal Control

In our audit for the biennium ended June 30, 2013, we identified the following areas of Mayville State University's internal control as being the highest risk:

Internal Controls Subjected to Review or Testing:

- Controls surrounding the processing of revenues.
- Controls surrounding the processing of expenditures.
- Controls effecting the safeguarding of assets.
- Controls relating to compliance with legislative intent.
- Controls surrounding the ConnectND (PeopleSoft) system.

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

We gained an understanding of internal control surrounding these areas and concluded as to the adequacy of their design. We also tested the operating effectiveness of those controls we considered necessary based on our assessment of audit risk. We concluded internal control was adequate.

Auditors are required to report deficiencies in internal control that are significant within the context of the objectives of the audit. 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: (1) misstatements in financial or performance information; (2) violations of laws and regulations; or (3) impairments of effectiveness or efficiency of operations, on a timely basis. Considering both qualitative and quantitative factors, we did not identify any significant deficiencies in internal control. However, we noted other matters involving internal control that we have reported to management of Mayville State University in a management letter dated March 26, 2014.

Compliance With Legislative Intent

In our audit for the biennium ended June 30, 2013, we identified and tested Mayville State University's compliance with legislative intent for the following areas we determined to be significant and of higher risk of noncompliance:

- North Dakota University System report to the appropriations committees of the sixty-third legislative assembly on the use of one-time funding for the biennium beginning July 1, 2011, and ending June 30, 2013 [11 HB 1003, chapter 3, section 2].
- Proper use/approval of clearing account and petty cash/till funds (NDCC 54-06-08.1, Attorney General's letter dated September 11, 1987 and Article X, Section 12, part 1 of ND constitution).
- BND used as credit card processing depository (NDCC 54-06-08.2).
- Deposit and expenses of gifts to a state institution (Article IX, section 1 of the North Dakota Constitution, Attorney General's opinion dated September 13, 1963, NDCC 1-08-02,15-10-12, 15-67-01, 15-67-02, 15-67-04, 15-67-05, and 15-67-07).
- Travel-related expenses (NDCC 44-08-04, 44-08-04.1, 04.2, 04.3, 04.4, 04.5 and 54-06-09).
- Conflict of interest (NDCC 12.1-13-03, 48-01.2-08, and 48-02-12).
- Carryover of unexpended appropriations (NDCC 54-44.1-11).
- Adequate blanket bond coverage (NDCC 26.1-21-08).
- Misapplication of entrusted property (NDCC 12.1-23-07).

The criteria used to evaluate legislative intent are the laws as published in the *North Dakota Century Code* and the *North Dakota Session Laws*.

Government Auditing Standards require auditors to report all instances of fraud and illegal acts unless they are inconsequential within the context of the audit objectives. Further, auditors are required to report significant violations of provisions of contracts or grant agreements, and significant abuse that has occurred or is likely to have occurred.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. Thus, we concluded there was compliance with the legislative intent identified above.

Management Letter (Informal Recommendations)

March 26, 2014

Mr. Steven Bensen
Vice President of Business Affairs
Mayville State University
330 Third Street NE
Mayville, ND 58257

Dear Mr. Bensen:

We have performed an audit of Mayville State University for the biennium ended June 30, 2013, and have issued a report thereon. As part of our audit, we gained an understanding of Mayville State University's internal control structure to the extent we considered necessary to achieve our audit objectives. We also performed tests of compliance as described in the same report.

Our audit procedures are designed primarily to enable us to report on our objectives including those related to internal control and compliance with laws and regulations and may not bring to light all weaknesses in systems and procedures or noncompliance with laws and regulations which may exist. We aim, however, to use our knowledge of your organization gained during our work to make comments and suggestions which we hope will be useful to you.

In connection with the audit, gaining an understanding of the internal control structure, and tests of compliance with laws and regulations referred to above, we noted certain conditions we did not consider reportable within the context of your audit report. These conditions relate to areas of general business practice or control issues that have no significant bearing on the administration of state or federal funds. We do, however, want to present our recommendations to you for your consideration and whatever follow-up action you consider appropriate. During the next audit we will determine if these recommendations have been implemented, and if not, we will reconsider their status.

The following present our informal recommendations.

LACK OF CONTROLS OVER PURCHASE CARDS

Condition:

During the test of purchase cards, we noted the following:

- 11 of 32 items tested related to meals or team travel which lacked proper documentation to support purchase card transactions.
- 5 of 32 items were not reviewed for proper coding or were not reviewed at all.

Criteria:

Committee of Sponsoring Organizations (COSO) of the Treadway Commission publication Internal Control - Integrated Framework: Proper design and implementation of internal control policies and procedures for performance measures, segregation of duties, approval, monitoring,

and verification methods are necessary to ensure objectives are effectively achieved. Internal controls provide reasonable assurance that risk of loss due to unauthorized purchases is minimized and financial statements are reliable. Management must implement internal controls to provide reasonable assurance that purchase cards are used properly and the transactions arising from purchase cards are reviewed and coded correctly.

NDUS Policy 806.1 Payment or Reimbursement of Meals, part 4, states: Documentation required for payment or reimbursement of meal expenses for a conference, seminar, or other meeting must include:

- Nature of event and purpose;
- Location;
- Date and approximate time;
- Meal served (i.e., breakfast, lunch, dinner);
- Receipt or invoice; and
- To the extent it is practical, a list of those in attendance.

Also, NDUS Human Resource Policy 31 Travel Expense, in part states: coaches and other authorized employees may detail and document athletic team and other organized group travel expenses, including expenses of coaches, trainers, and other employees, on a team or group travel expense report.

Cause:

MASU lacks management oversight and has inadequate controls relating to proper documentation for meals and team travel, and for ensuring that purchases are reviewed by an appropriate individual.

Effect or Potential Effect:

The risk of misstatement, fraud, and noncompliance is increased with inadequate reviews, inadequate or missing documentation, and lack of proper controls.

Informal Recommendation 13-1:

We recommend that management design and implement controls to provide reasonable assurance that they:

- Conduct and document a review for propriety and proper coding of all purchase card transactions, and
- Maintain proper documentation as to business purpose and people incurring charges for each purchase card transaction.

Mayville State University Response:

Agree. The Purchasing Card Procedures Manual was updated in February 2014, and cardholders were notified of changes at that time. The Department Administrator is responsible to ensure that cardholder monthly report coding is accurate and supporting documentation is appropriate prior to approving the report.

CODE OF CONDUCT

Condition:

We noted 24 employees out of 211 at the end of fiscal year 2013 had not submitted the annual signed or an electronic acknowledgement of MASU's Code of Conduct.

Criteria:

SBHE Policy 308.1 Institution Codes, part 13, states in part, The NDUS office and each NDUS institution shall adopt and implement a Code of Conduct consistent with this Code and Committee of Sponsoring Organization of the Treadway Commission (COSO) standards. The NDUS office and each institution shall require that each new employee review the Code of Conduct and sign a statement certifying the employee has read and agrees to comply with the Code. Further, all benefitted employees are required to annually certify in writing or electronically that they have read and are in compliance with the Code of Conduct.

Cause:

MASU did not follow up or verify that all employees had submitted or electronically acknowledged the annual code of conduct, indicating a lack of monitoring.

Effect or Potential Effect:

Non-compliance with SBHE policy 308.1.

Informal Recommendation 13-2:

We recommend MASU develop and implement monitoring procedures to ensure all employees annually sign and submit or electronically acknowledge MASU's code of conduct, as to comply with SBHE Policy 308.1.

Mayville State University Response:

Agree. The Code of Conduct and other campus policies are reviewed and acknowledged during the annual employee evaluation process. Supervisors will conduct employee evaluations during April and May 2014. Supervisors will be responsible for employee acknowledgement of the MaSU Code of Conduct.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

Condition:

MASU has been using percentages based on the aging category of the accounts receivable to estimate their allowance for doubtful accounts. In fiscal year 2013 and fiscal year 2012, the allowance for doubtful accounts was \$263,868 and \$243,420, respectively. However, we noted in fiscal year 2013 and fiscal year 2012, MASU only wrote off \$4,719 and \$3,039 of accounts receivable, respectively. It is our opinion that the estimate for the allowance for doubtful accounts is not based on prior results, percentages used are not relevant to the amounts actually written off, and/or accounts receivables are not being written off timely.

Criteria:

Generally accepted accounting principles dictate that the allowance for doubtful accounts should be based on relevant, sufficient, and reliable data. Also, an adequate review of the allowance calculation should be done to ensure the assumptions used to calculate the allowance are reasonable.

Cause:

Client has used the same percentages to record allowance for doubtful accounts for years, and has not re-evaluated the accuracy of the estimate.

Effect or Potential Effect:

Overstating the allowance for doubtful accounts and also misstating bad debt expense.

Informal Recommendation 13-3:

We recommend MASU re-evaluate the allowance for doubtful accounts to determine if the estimate is relevant, sufficient, and reliable.

Mayville State University Response:

Agree. Mayville State University will change procedures at fiscal year-end and write-off receivable balances as accounts are assigned to collection firms.

I encourage you to call me at 701-239-7296 or an audit manager at 701-239-7289 if you have any questions about the implementation of recommendations included in your audit report or this letter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cory Wigdahl', with a long horizontal flourish extending to the right.

Cory Wigdahl, CFE
Auditor in-charge

You may obtain audit reports on the internet at:

www.nd.gov/auditor/

or by contacting the
Division of State Audit

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

(701) 328-2241