

# North Dakota Department of Health

BISMARCK, NORTH DAKOTA

## **Audit Report**

For the Biennium Ended  
June 30, 2017



Office of the State Auditor  
Division of State Audit

# Report Highlights

**Internal Control:** We evaluated and tested high risk areas including: revenue, expenditures (including correcting entries and purchase card transactions), safeguarding assets, payroll, inventory, and receivables.

- We did not note any deficiencies that are required to be brought to the attention of those charged with governance.

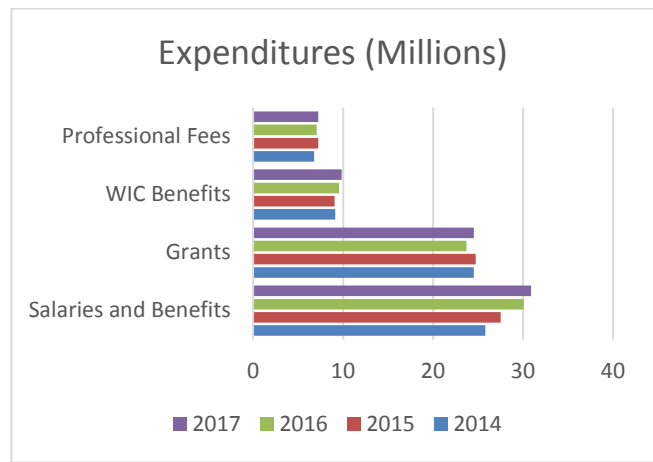
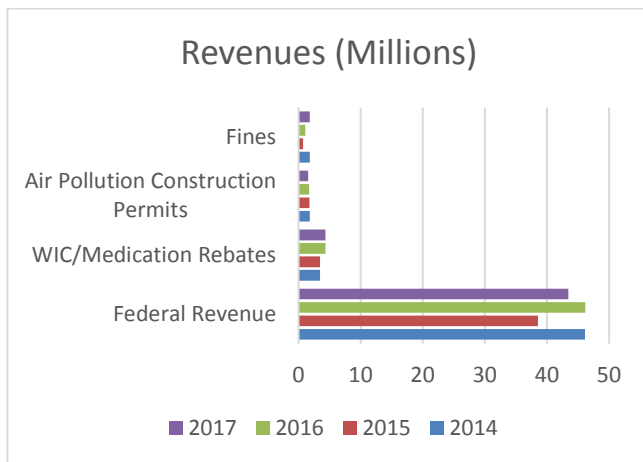
**Legislative intent:** We evaluated and tested high risk areas including proper use of restricted funds and appropriation laws.

- We concluded there was compliance with legislative intent.

**Operations:** We evaluated the following operational areas of the North Dakota Health Department and did not note any deficiencies that are required to be brought to the attention of those charged with governance:

- Basic Care Facilities
- Lodging Establishments and Assisted Living Facilities
- Ambulance Licensing
- State Funded Domestic Violence Grant

**Financial:** Revenues and expenditures during the audit period remain consistent for the major expenditure and revenue types. When compared to the previous biennium these revenue and expenditure accounts were also similar other than federal revenue. The decrease in federal revenue in fiscal year 2015 was due to a decrease in federal projects, decreased participation in the Women, Infants, and Children (WIC) program, and decreased federal funding for the Public Health Emergency Preparedness (PHEP), Hospital Preparedness Program (HPP), and Cancer Prevention and Control.



Source: ConnectND (state's accounting system)

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# Contents

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<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>4</i>
<i>Financial Statements</i>	<i>6</i>
<i>Statement of Revenues and Expenditures</i>	<i>6</i>
<i>Statement of Appropriations</i>	<i>7</i>
<i>Internal Control</i>	<i>8</i>
<i>Compliance with Legislative Intent</i>	<i>9</i>
<i>Operations</i>	<i>11</i>
<i>Basic Care Facilities</i>	<i>11</i>
<i>Lodging Establishments and Assisted Living Facilities</i>	<i>12</i>
<i>Ambulance Licensing</i>	<i>12</i>
<i>State Funded Domestic Violence Grant</i>	<i>13</i>



STATE OF NORTH DAKOTA  
**OFFICE OF THE STATE AUDITOR**  
STATE CAPITOL  
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BISMARCK, NORTH DAKOTA 58505

## *Transmittal Letter*

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December 14, 2017

The Honorable Doug Burgum, Governor  
Members of the North Dakota Legislative Assembly  
Ms. Mylynn Tufte, State Health Officer, North Dakota Department of Health

We are pleased to submit this audit of the North Dakota Department of Health for the biennium ended June 30, 2017. 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 Kristi Morlock. Elizabeth Rogers and Michael Schmitcke, CPA, were the staff auditors. Paul Welk, CPA was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-2241. We wish to express our appreciation to Ms. Tufte and her staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

Joshua C. Gallion  
State Auditor

# *Executive Summary*

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## *Introduction*

The North Dakota Department of Health is dedicated to ensuring North Dakota is a healthy place to live and that each person has an equal opportunity to enjoy good health. The Department of Health is committed to improving the health status of the people of North Dakota, improving access to and delivery of quality health care, preserving and improving the quality of the environment, promoting a state of emergency readiness and response, and achieving strategic outcomes with available resources.

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?*

Financial statements were not prepared by the North Dakota Department of Health 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.

*4. Were there any indications of lack of efficiency in financial operations and management of the agency?*

No.

*5. Has action been taken on findings and recommendations included in prior audit reports?*

The North Dakota Department of Health 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 North Dakota Department of Health's financial statements do 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, Human Resource Management System (HRMS), WICNet System, Inventory Control and Asset Management System (iCAM), and Program Reporting System (PRS) are high-risk information technology systems critical to the North Dakota Department of Health.

# ***Audit Objectives, Scope, and Methodology***

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## ***Audit Objectives***

The objectives of this audit of the North Dakota Department of Health for the biennium ended June 30, 2017 were to provide reliable, audited financial statements and to answer the following questions:

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

## ***Audit Scope***

This audit of the North Dakota Department of Health is for the biennium ended June 30, 2017. We conducted our 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.

The North Dakota Department of Health has operations in the following locations. Each location was included in the audit scope:

- The central office located in the State Capitol building.
- The following divisions are at 2635 East Main – Bismarck, ND:
  - Laboratory Services (Chemistry and Microbiology)
  - Disease Control
  - Medical Examiner
- The following divisions are at 918 East Divide – Bismarck, ND:
  - Environmental Health Section
    - Division of Air Quality
    - Division of Municipal Facilities
    - Division of Waste Management
    - Division of Water Quality
    - Environmental Chief's Office
- The Emergency Preparedness and Response Section is located at 1720 Burlington Drive, Bismarck, ND.



## ***Audit Methodology***

To meet the objectives outlined above, we:

- Prepared financial statements from the legal balances on the state's accounting system tested as part of this audit and the audit of the state's Comprehensive Annual Financial Report.
- 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 internal control and compliance with laws and regulations which included selecting representative samples to determine if controls were operating effectively and 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.
- Interviewed appropriate agency personnel.
- Queried the ConnectND (PeopleSoft) system. Significant evidence was obtained from ConnectND.
- Observed North Dakota Department of Health's processes and procedures.
- Performed a detailed review of the following North Dakota Department of Health Programs:
  - Basic Care Facilities
  - Lodging Establishments and Assisted Living Facilities
  - Ambulance Licensing
  - State Domestic Violence
- Performed follow-up on recommendations from prior audits for the following North Dakota Department of Health Programs:
  - North Dakota Pollutant Discharge Elimination System (NDPDES)
  - Food Inspections

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

# Financial Statements

## Statement of Revenues and Expenditures

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
<b><u>Revenues and Other Sources:</u></b>		
Federal Revenue	\$ 43,437,323	\$ 46,155,745
WIC/Medication Rebates	4,360,443	4,352,108
Dakota Access Pipeline Reimbursement	2,463,524	62,650
Fines	2,005,942	1,104,472
Air Pollution Construction Permits	1,546,279	1,716,241
Licenses, Permits and Fees	1,384,988	1,133,232
Radiation Health Permit	1,292,025	1,667,075
Water Sample Analysis Fees	1,259,798	1,032,674
Vital Records Services Fees	496,359	531,870
Health Facilities Licensing	185,624	187,553
Contributions and Private Grants	119,870	990,187
Other Revenue	169,921	142,354
Transfer from Tobacco Settlement Fund	2,019,675	2,026,644
Other Transfers In	3,832,113	3,205,609
<b>Total Revenues and Other Sources</b>	<b>\$ 64,573,884</b>	<b>\$ 64,308,414</b>
<b><u>Expenditures and Other Uses:</u></b>		
Salaries and Benefits	\$ 30,871,355	\$ 30,060,943
Grants	24,515,676	23,715,483
WIC Benefits	9,836,810	9,561,547
Professional Fees	7,224,218	7,052,252
Information Technology	2,822,678	2,856,902
Operating Fees	2,104,332	522,947
Equipment	1,712,191	938,675
Travel	1,498,134	1,438,741
Medicine and Drugs	1,473,253	2,448,493
Lab/Emergency Supplies	1,425,230	2,106,869
Rent of Buildings	1,339,146	1,273,255
Other Expenditures	1,271,142	1,196,130
Supplies	1,226,866	960,192
Repairs	697,489	644,398
Bond Payments	410,457	584,061
Transfers Out	647,418	688,338
<b>Total Expenditures and Other Uses</b>	<b>\$ 89,076,395</b>	<b>\$ 86,049,226</b>

## Statement of Appropriations

For the Biennium Ended June 30, 2017

<b>Expenditures by Line Item:</b>	<u>Original Appropriation</u>	<u>Adjustments</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Unexpended Appropriation</u>
Salaries and Benefits	\$ 62,191,360	\$ 1,466,188	\$ 63,657,548	\$ 60,088,320	\$ 3,569,228
Operating Expenses	42,200,445	2,865,170	45,065,615	38,503,120	6,562,495
Capital Assets	3,719,232		3,719,232	3,133,462	585,770
Capital Construction					
Carryover		253,876	253,876	231,016	22,860
Grants	57,096,760		57,096,760	48,074,729	9,022,031
Tobacco Prevention and Control	6,910,177		6,910,177	5,799,729	1,110,448
WIC Food Payments	20,200,000		20,200,000	18,868,331	1,331,669
<b>Totals</b>	<u>\$192,317,974</u>	<u>\$ 4,585,234</u>	<u>\$196,903,208</u>	<u>\$174,698,707</u>	<u>\$ 22,204,501</u>
<b>Expenditures by Source:</b>					
General Fund	\$ 48,147,010	\$ 724,558	\$ 48,871,568	\$ 48,171,491	\$ 700,077
Other Funds	144,170,964	3,860,676	148,031,640	126,527,216	21,504,424
<b>Totals</b>	<u>\$192,317,974</u>	<u>\$ 4,585,234</u>	<u>\$196,903,208</u>	<u>\$174,698,707</u>	<u>\$22,204,501</u>

### Expenditures without Appropriations of Specific Amounts:

Transfers out of the Abandoned Vehicle fund have a continuing appropriation authorized by North Dakota Century Code (NDCC) section 39-26-12 (\$232,992 of transfers for this biennium).

The Statewide Conference Fund is nonappropriated in accordance with OMB policy 211 (\$36,898 of expenditures this biennium).

The Organ/Tissue Transplant Fund has a continuing appropriation authorized by NDCC section 23-31-02 (\$36,075 of expenditures for this biennium).

The Environmental Quality Restoration Fund has a continuing appropriation authorized by NDCC section 23-31-02 (\$120,949 of expenditures for this biennium).

## *Internal Control*

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In our audit for the biennium June 30, 2017, we identified the following areas of the North Dakota Department of Health's internal control as being the highest risk:

### ***Internal Controls Subjected to 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.
- Controls surrounding the Basic Care Facilities Program.
- Controls surrounding the Lodging Establishments and Assisted Living Facilities Program.
- Controls surrounding the Ambulance Licensing Program.
- Controls surrounding the State Funded Domestic Violence Grant Program.

The criteria used to evaluate internal control is 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). Agency management must establish and maintain effective internal control in accordance with policy of the Office of Management and Budget (OMB Policy 216), and for programs receiving Federal funds, the Code of Federal Regulation as set forth by the Federal Government (2 CFR 200.303).

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: misstatements in financial or performance information, violations of laws and regulations or 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.

## *Compliance with Legislative Intent*

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In our audit for the biennium ended June 30, 2017, we identified and tested North Dakota Department of Health's compliance with legislative intent for the following areas we determined to be significant and of higher risk of noncompliance:

- Compliance with appropriations of \$250,000 from the environment and rangeland protection fund including \$50,000 for a North Dakota Stockmen's Association environmental services program grant (House Bill 1004, section 3, of the 2015 Session Laws).
- Compliance with appropriations of \$250,000 from the general fund for grants to local public health units serving non-oil producing counties (House Bill 1004, section 5, of the 2015 Session Laws).
- Compliance with appropriations of \$7,500,000 that is provided for rural emergency medical services grants where at least 85% shall be distributed to providers that do not receive an oil impact grant during the biennium (House Bill 1004, section 6, of the 2015 Session Laws).
- Compliance with appropriations of \$360,000 from the student loan trust fund for the dental loan repayment program (Senate Bill 2015, section 23, of the 2015 Session Laws).
- Compliance with the requirement to establish a comprehensive stroke system for the state (House Bill 1323, section 1, of the 2015 Session Laws).
- Compliance with the requirement for a plan to achieve continuous improvements of quality of care for individuals with a stroke (House Bill 1323, section 4, of the 2015 Session Laws).
- Compliance with the establishment of a stroke system of care task force (House Bill 1323, section 5, of the 2015 Session Laws).
- Compliance with the adoption of rules or development of written guidelines related to permitting of commercial oilfield special waste recycling facilities (House Bill 1390, section 1, of the 2015 Session Laws).
- Proper disposition of revenue collected by the department for littering and open burning fines (House Bill 1117, section 2, of the 2015 Session Laws).
- Proper use of the following legally restricted funds:
  - Abandoned Motor Vehicle Disposal Fund
  - Insurance Tax Distribution Fund
  - Organ/Tissue Transplant Fund
  - Quality Restoration Fund
  - EHPL Administrators Fund
  - ND Health Care Trust Fund
  - Community Health Trust Fund
  - Wastewater Operators Certification Fund
  - Environment and Rangeland Protection Fund
  - Children's Trust Fund
  - Domestic Violence Prevention Fund
- Proper authorization of all funds used by the North Dakota Department of Health.
- Compliance with OMB's Purchasing Procedures Manual.
- Compliance with appropriations and related transfers (2015 North Dakota Session Laws chapter 4).

- Travel-related expenditures are made in accordance with OMB policy and state statute.
- Compliance with payroll-related laws including certification of payroll.
- Proper use of the State Treasurer (State Constitution, article X, section 12).
- Adequate blanket bond coverage of employees (NDCC section 26.1-21-08).
- Proper use of the Bank of North Dakota as a processing depository for credit card activity (NDCC section 54-06-08.2).
- Compliance with fixed asset requirements including record-keeping, annual inventory, surplus property, and lease analysis requirements.

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.

## *Operations*

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Our audit of the North Dakota Health Department included reviewing operations surrounding Basic Care Facilities, Lodging Establishments and Assisted Living Facilities, Ambulance Licensing, and the State Funded Domestic Violence Grant.

### *Basic Care Facilities*

#### **Background**

The Basic Care Facilities program is within the Health Facilities Division of the North Dakota Department of Health. This division works to ensure that people receive appropriate, acceptable services in a safe environment. The Basic Care Facilities program is responsible for licensing all basic care facilities. As part of the licensing process the North Dakota Department of Health performs inspections of the basic care facilities. These inspections may be announced or unannounced. The North Dakota Department of Health also takes complaints from the public, investigates those complaints, and will take enforcement action if necessary. As of June 2017, there were 64 basic care facilities in North Dakota.

Our audit of the North Dakota Department of Health's Basic Care Facilities program procedures was designed and conducted to meet the following objectives:

- Was professional competence upheld through the hiring, training, and evaluating process to ensure effective compliance with rules and regulations by all staff?
- Are regulated entities required to get and maintain a current license to certify that certain standards are met for operation within the basic care facilities industry?
- Has a systematic process been developed to monitor the activities of regulated entities to ensure applicable requirements are being followed to adequately protect the public?
- Were complaints handled to ensure the entities operating within the basic care facilities industry are in compliance with all applicable requirements and standards?
- Are regulations properly and effectively enforced to achieve the goals intended by the government such as safeguarding health and safety?
- Is there a systematic process for analyzing program-related information, making appropriate adjustments to improve the effectiveness and efficiency of the program, and reporting relevant summary information to the public and policy-makers about the results of the regulatory program?

We did not identify any significant issues related to the objectives noted above.

## ***Lodging Establishments and Assisted Living Facilities***

### **Background**

The Lodging Establishments and Assisted Living Facilities program is within the Food and Lodging Division of the North Dakota Department of Health. This division is responsible for protecting public health through licensing and inspection. Inspection procedures ensure that these licensed establishments meet both sanitation and certain fire/life safety standards before opening to the public and while in operation. The Division also has Memorandums of Understanding with nine local health units where the units provide inspection and licensing functions within their areas of jurisdiction.

Our audit of the North Dakota Department of Health's Lodging Establishments and Assisted Living Facilities program procedures was designed and conducted to meet the following objectives:

- Was professional competence upheld through the hiring, training, and evaluating process to ensure effective compliance with rules and regulations by all staff?
- Are regulated entities required to get and maintain a current license to certify that certain standards are met for operation within the lodging establishments and assisted living facilities?
- Has a systematic process been developed to monitor the activities of regulated entities to ensure applicable requirements are being followed to adequately protect the public?
- Were complaints handled to ensure the entities operating within the lodging establishments and assisted living facilities industry are in compliance with all applicable requirements and standards?
- Are regulations properly and effectively enforced to achieve the goals intended by the government such as safeguarding health and safety?
- Is there a systematic process for analyzing program-related information, making appropriate adjustments to improve the effectiveness and efficiency of the program, and reporting relevant summary information to the public and policy-makers about the results of the regulatory program?

We did not identify any significant issues related to the objectives noted above.

## ***Ambulance Licensing***

### **Background**

The Ambulance Licensing program is within the Emergency Medical Systems (EMS) Division of the North Dakota Department of Health. This division is responsible for licensing ambulance services and quick response units. The statewide EMS system relies on consistent reliability and quality of care provided by dedicated staff, volunteers, and agencies across the state. All EMS agencies and personnel must be licensed by the Division in order to function within North Dakota.

Our audit of the North Dakota Department of Health's Ambulance Licensing program procedures was designed and conducted to meet the following objectives:



- Was professional competence upheld through the hiring, training, and evaluating process to ensure effective compliance with rules and regulations by all staff?
- Are regulated entities required to get and maintain a current license to certify that certain standards are met for operation within the ambulance licensing industry?
- Has a systematic process been developed to monitor the activities of regulated entities to ensure applicable requirements are being followed to adequately protect the public?
- Are regulations properly and effectively enforced to achieve the goals intended by the government such as safeguarding health and safety?
- Is there a systematic process for analyzing program-related information, making appropriate adjustments to improve the effectiveness and efficiency of the program, and reporting relevant summary information to the public and policy-makers about the results of the regulatory program?

We did not identify any significant issues related to the objectives noted above.

### ***State Funded Domestic Violence Grant***

#### **Background**

The State Funded Domestic Violence Grant is within the Injury Prevention and Control Division of the North Dakota Department of Health. This division is dedicated to reducing injuries to North Dakotans through leadership, education, resources and policy. The overall goal of the Domestic Violence program is to reduce domestic violence, sexual assault, dating violence and stalking crimes in North Dakota. There are currently 20 domestic violence/sexual assault service providers in the state.

Our audit of the North Dakota Department of Health's State Funded Domestic Violence Grant program procedures was designed and conducted to meet the following objectives:

- Are policies and procedures in place to ensure that necessary information is adequately conveyed to the grantee?
- Were performance measures properly developed?
- Has a process been developed that ensures the integrity and validity of the selection process?
- Do grant requirements, including such items as grant contract, work plans, and/or status and financial reports facilitate accountability?
- Do monitoring efforts validate financial status, outputs/outcomes, results and continued compliance with grant provisions?
- Does management compile data/information from the grant program operations to be able to assess program performance versus expectations?

We did not identify any significant issues related to the objectives noted above.

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