



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

North Dakota Game and Fish Department

Audit Report for the Two-Year Period Ended June 30, 2024

Client Code 720





WHAT WE LOOKED AT AND WHY

North Dakota state law requires that our team perform an audit once every two to four years. This included 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

North Dakota Game and Fish Department

October 13, 2025

We are pleased to submit this audit of the North Dakota Game and Fish Department for the two-year period that ended June 30, 2024. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two to four 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

the responsiveness and effectiveness of state government.

Kevin Scherbenske, CPA, was the audit manager on this engagement. 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 the North Dakota Game and Fish Department 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.

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.

Private Land Open to Sportsmen (PLOTS): A program administered by the North Dakota Game and Fish Department that provides payments to private land owners in the state in return for allowing their land to be available for public walk-in access for the purpose of hunting within legal hunting seasons.

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



Audit Results

▼ PRIMARY OBJECTIVE

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

CONCLUSION

No errors, internal control weaknesses, or potential violations of law were identified.



Audit Procedures

Primary Objective

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentations 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 in ConnectND is tested statewide in the audit of the North Dakota Annual Comprehensive Financial Report.
- Travel expense reports were signed by the employee and approved by a supervisor.
- Purchase card expenditures and related receipts are reviewed and approved by appropriate individuals.
- Annual physical inventory of fixed assets were being taken by two independent individuals who do not have custodial or record keeping responsibilities.
- Landowners receiving PLOTS payments were verified per Game and Fish policy and properly documented on the PLOTS agreement checklist.
- Reviewed North Dakota Game and Fish Enforcement Division policies and procedures.

There were no deficiencies identified.

SCOPE

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

- The Bismarck Office (Headquarters)
- Bismarck District Office and Lab
- Devils Lake Office
- Dickinson Office
- Jamestown Office
- Lonetree Office
- Riverdale Office
- Williston Office

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Department's processes and procedures.
- Analyzed financial data in ConnectND to determine areas of risk.
- Analyzed accounts charged to each appropriation line to determine expenditures were not charged to an inappropriate line to circumvent appropriation spending authority (N.D.C.C. 54-16-03, N.D.C.C. 54-44.1-09, N.D.C.C. 54-44.1-11)
- Selected a judgmental and random sample of expenditures to determine proper coding was used, expenditures were reasonable, and expenditures were made in compliance with law (N.D.C.C. 54-44.1-10, N.D.C.C. 44-08-03)

- Selected a random sample of travel vouchers to determine proper coding was used, expenditures appeared reasonable and paid in amounts as invoiced, and that claims for reimbursement were not made in excess of what is allowed by law (N.D.C.C. 44-08-03, N.D.C.C. 44-08-04(1-7), N.D.C.C. 54-06-09(1-6)).
- Selected a judgmental and random sample of purchase card expenditures to ensure that proper coding was used, expenditures appeared reasonable and were supported with receipts, and expenditures were made for lawful and official purposes (N.D.C.C. 44-08-05.1(1a)).
- Selected a random sample of grant expenditures to ensure that proper coding was used, expenditures were properly supported, and expenditures were made in compliance with terms and conditions of original agreement where applicable.
- Selected a judgmental and random sample of PLOTS payments to ensure that proper coding was used, the payment was consistent with the PLOTS agreement in place, and ownership was documented as verified following Game and Fish procedures.
- Selected a judgmental and random sample of capital asset expenditures to determine proper coding was used, expenditures were properly capitalized, and central purchasing procedures were followed.
- Ensured an inventory of fixed assets is completed and maintained each year in accordance with policy. (OMB Fiscal Policies)
- Selected a judgmental and random sample of expenditures subject to procurement rules to ensure that proper coding was used, the amount paid was properly supported and reasonable, and that relevant legal and policy requirements were followed. (N.D.C.C. 48-01.2, OMB Procurement Policies)
- Selected a random sample of expenditures from the Aquatic Nuisance Species Fund (Fund 466) to ensure that proper coding was used, the amount was properly supported and reasonable, and that expenditures were made in accordance with fund restrictions (N.D.C.C. 20.1-17).
- Selected a random sample of expenditures from the Habitat and Depredation Fund (Fund 488) to ensure that proper coding was used, the amount was properly supported and reasonable, and that expenditures were made in accordance with fund restrictions (N.D.C.C. 20.1-03-12.1).
- End of the biennium overspending of source authority and/or appropriation lines is tested in the State of North Dakota Annual Comprehensive Financial Report.
- Analyzed non-appropriated expenditures to ensure there was proper legislative approval for the expenditures. (N.D.C.C. 54-44.1-09)
- Analyzed expenditures and appropriations to ensure the one-time funding for the Red River Basin Wildlife and Water Quality Program was not used for other purposes. (2021 Session Law House Bill 1017 Section 2)
- Analyzed expenditures and appropriations to ensure the \$100,000 of their grants, gifts, and donation line for surface damage, easements, or reclamation of Game and Fish owned or managed properties as a result of mineral exploration and extraction activities was not used for other purposes. (2021 Session Law House Bill 1017 Section 3)
- Selected a judgmental and random sample of expenditures coded against the \$850,000 of one time funding for aquatic nuisance laboratory and storage facility costs to ensure they were not made for other purposes. (2023 Session Law Senate Bill 2017 Section 2)

- Selected a random sample of expenditures coded against the \$350,000 of one time funding for Devils Lake bunkhouse improvements to ensure they were not made for other purposes. (2023 Session Law Senate Bill 2017 Section 2)
- Reviewed journal entry totaling \$368,410 coded against the \$1,000,000 of one-time funding for fishery pond liners to ensure it was not made for other purposes. (2023 Session Law Senate Bill 2017 Section 2)

AUTHORITY AND STANDARDS

This biennial audit of the North Dakota Game and Fish Department 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, 2024	JUNE 30, 2023
Licenses and Permits (Net of Refunds)	\$ 19,450,502	\$ 20,946,889
Federal Revenue	20,967,103	20,123,949
Interest Income	796,181	572,697
Donations	723,401	653,637
Leases, Rents, and Royalties	527,847	600,372
Sale of Publications	86,069	95,182
Miscellaneous Revenue	101,168	737,668
Transfers In	158,664	446,240
Total Revenue and Other Sources	\$ 42,810,935	\$ 44,176,634

EXPENDITURES AND OTHER USES	JUNE 30, 2024	JUNE 30, 2023
Salaries and Benefits	\$ 20,587,669	\$ 18,949,705
PLOTS payments	7,231,800	7,885,576
Grants	4,424,589	4,142,537
Repairs	3,309,008	1,095,942
Supplies	2,199,270	1,110,486
Travel	2,130,085	2,052,914
Buildings and other Capital Payments	1,892,015	1,472,990
Operating Expenditures	1,825,136	2,183,064
IT Services and Supplies	1,209,660	1,691,235
Buildings, Grounds, Vehicle Supplies	795,196	1,074,873
Motor Vehicles	717,783	872,499
Professional Services and Fees	699,967	2,324,992
Postage and Printing	632,088	689,766
Equipment	615,231	817,866
Utilities	228,258	247,959
Building & Equipment Rental	111,903	98,560
Miscellaneous Expenses	137,168	120,934
Total Expenditures and Other Uses	\$ 48,746,826	\$ 46,831,898

Source: ConnectND Financials

Appropriations

For the Year Ended June 30, 2024

	FINAL	EXPENDITURES	UNEXPENDED
	APPROPRIATION		APPROPRIATIONS
Expenditures by Line Item			
Salaries & Wages	\$ 37,501,808	\$ 18,324,151	\$ 19,177,657
Operating Expenses	17,820,498	6,932,164	10,888,334
Capital Assets	8,575,661	3,260,319	5,315,342
Construction Carryover	3,166,244	2,223,629	942,615
Grants-Game And Fish	10,089,976	3,753,255	6,336,721
Shooting Sports Grant Program	250,000	2,806	247,194
Habitat & Deer Depredation	29,177,387	11,291,423	17,885,964
Noxious Weed Control	725,000	270,077	454,923
Missouri River Enforcement	313,869	146,896	166,973
Grant-Gift-Donation	677,970	230,476	447,494
Nongame Wildlife	100,000	34,785	65,215
Aquatic Nuisance Species	2,898,934	1,122,773	1,776,161
Lonetree Reservoir	2,156,714	882,197	1,274,517
Wildlife Services	500,000	250,000	250,000
Recovering America's Wildlife	27,150,000		27,150,000
	\$ 141,104,061	\$ 48,724,951	\$ 92,379,110
Expenditures by Source			
Federal	\$ 76,529,041	\$ 21,794,060	\$ 54,734,981
Special	64,575,020	26,930,891	37,644,129
Totals	\$ 141,104,061	\$ 48,724,951	\$ 92,379,110

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Expenditures by Line Item			
Salaries & Wages	\$ 33,748,084	\$ 33,012,719	\$ 735,365
Operating Expenses	16,276,782	15,563,229	713,553
Capital Assets	9,659,788	5,643,544	4,016,244
Construction Carryover	982,796	982,772	24
Grants-Game And Fish	7,052,398	5,297,459	1,754,939
Shooting Sports Grant Program	250,000	222,114	27,886
Habitat & Deer Depredation	21,980,597	19,335,612	2,644,985
Noxious Weed Control	725,000	711,879	13,121
Missouri River Enforcement	296,999	279,818	17,181
Grant-Gift-Donation	670,133	457,129	213,004
Nongame Wildlife	100,000	55,424	44,576
Aquatic Nuisance Species	1,509,009	1,496,162	12,847
Lonetree Reservoir	1,818,409	1,655,088	163,321
Wildlife Services	500,000	500,000	-
	\$ 95,569,995	\$ 85,212,947	\$ 10,357,048
Expenditures by Source			
Federal	\$ 42,409,368	\$ 38,881,252	\$ 3,528,116
Special	53,160,627	46,331,696	6,828,931
Totals	\$ 95,569,995	\$ 85,212,947	\$ 10,357,048

Source: ConnectND Financials



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
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