



# 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, 2024

Client Code 540





## 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 significant areas of concern.

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## HAVE QUESTIONS? ASK US.

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# Introduction

## Office of the Adjutant General

June 13, 2025

We are pleased to submit this audit of the Adjutant General 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.

Allison Bader was the audit manager on this engagement. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-1073. 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 54-16.

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

**Noncompliance:** Failure to act in accordance with a wish or command.

**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.

**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 and high-risk functions of the agency?

payments and compared receipts, invoices, and payroll data for current year costs.

The audit team verified the accuracy of grant payments based on the legislative provided formula, reviewed the Adjutant General's control worksheet used to track applicants and calculate eligible snow removal cost reimbursements, and determined the emergency snow removal grant appropriation was not exceeded.

The audit confirmed that the Office of the Adjutant General administered and distributed the emergency snow removal grants in accordance with the state law.

No significant areas of concern were identified.

## CONCLUSION

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

## ACKNOWLEDGEMENT

The State Auditor's Office acknowledges the Office of the Adjutant General's distribution of snow removal grants to counties, cities, townships, and tribal governments.

Under the authority of Senate Bills 2183 and 2394 of the 2023 Legislative Sessions, the Office of the Adjutant General was responsible for distributing up to \$20,106,000 in emergency grants. This funding supported local governments in covering extraordinary snow removal costs. Approximately 75% of the Adjutant General's allocation from the state's general fund is used for salaries and grants, with these snow removal grants accounting for over 98% of the agency's total grant disbursements from the general fund.

During the audit period, the Office of the Adjutant General processed over 700 applications and distributed over \$18.3 million in snow removal grants to qualifying counties, townships, cities, and tribal entities within the State of North Dakota.

The Office of the Adjutant General developed policy and applications and then worked with localities to obtain their reported cost information for historical snow removal

# Audit Procedures

## Primary Objective

### 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.

### METHODOLOGIES

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Inspected documentary evidence.
- Analyzed financial data in ConnectND to determine areas of risk.
- Used non-statistical random sampling and the results were projected to the population. Where applicable, populations were stratified to ensure the population was adequately represented in the samples.

### 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 is tested statewide in the annual audit of the State of North Dakota Annual Comprehensive Financial Report.

- Obtained the statewide procurement course attendance data and reviewed procurement level training for the Office of the Adjutant General employees to confirm the purchasing employee had completed the proper level of procurement training.
- Selected a random sample of tuition fee reimbursements to Army and Air National Guard members and determined reimbursements were approved by the appropriate agency individual prior to the reimbursement payment processing.
- Selected a random and significant sample of snow removal grant recipients and verified their snow removal grants were calculated using grantee specific spreadsheets to track reimbursable and non-reimbursable costs and determine the payment amounts based on the formula prescribed in session law.

There were no significant deficiencies in internal control identified.

### EXPENDITURES & LEGISLATIVE INTENT

- Analyzed payroll and payroll percentage increases for Camp Grafton employees during the audit period and determined that pay raises were pursuant to applicable legislation. Additionally, other notable instances of pay increases during the audit period were accompanied by promotional position changes. The completed analysis revealed the payroll changes were reasonable during the audit period.
- Analyzed and tested expenditures to determine the Office of the Adjutant General did not expend more than appropriated (N.D.C.C 54-16-03).
  - 2021 Session Laws, House Bill 1016, 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).
- Reviewed funds with non-appropriated fund activity to ensure the Office of the Adjutant General had

legislative approval for non-appropriated expenditures (N.D.C.C 54-44.1-09)

- Veterans Cemetery Maintenance Fund (N.D.C.C 37-03-14).
- National Guard Maintenance Fund (N.D.C.C 37-03-13).
- Service Member, Veteran, Family, and Survivor Support Program Fund (N.D.C.C 37-03-18).
- Analyzed and tested random and significant expenditures to determine compliance with the documented intent of appropriation adjustments, including emergency commission requests and specific session laws with related emergency measure sections (N.D.C.C 54-16-03, N.D.C.C 54-10-01.1, 2021 and 2023 Session Laws).
- Analyzed and selected a high-risk and random sample of expenditures to ensure goods and services were properly procured (N.D.C.C 54-44.4, N.D.C.C 48-01.2, N.D.A.C Article 4-12, and OMB State Procurement Manual Guidelines).
- Analyzed and selected a random and high-risk sample of expenditures from legislatively restricted funds to ensure the expenditures complied with legislative fund restrictions.
  - State Disaster Relief Fund (NDCC 37-17.1-27).
  - State Hazardous Chemicals Fund (NDCC 37-17.1-07.1).
  - National Guard Maintenance Fund (NDCC 37-03-13).
  - Veterans Cemetery Maintenance Fund (NDCC 37-03-14).
  - Service Member, Veteran, Family, and Survivor Support Program Fund (NDCC 37-03-18).
  - National Guard Training and Facility Development Trust Fund (NDCC 37-07.3-03).
- Analyzed and tested all related expenditures to determine up to \$100,000 of 2021-2023 general fund one-time funding and \$54,900 of the available \$660,000 2023-2025 one-time funding was used for emergency response equipment and supplies (2021

Session Laws, House Bill 1016, Section 2, 2023 Session Laws, Senate Bill 2016, Section 2).

- Analyzed and tested significant expenditures to determine up to \$15,500,000 of 2021-2023 one-time funding and up to \$8,900,000 of 2023-2025 one-time funding was used for the Dickinson Readiness Project (2021 Session Laws, House Bill 1016, Section 2, 2023 Session Laws, Senate Bill 2016, Section 2, 4, and 12).
- Inquired and reviewed expenditure activity 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 2 and 4).
- Analyzed and tested significant expenditures to determine \$80,000 of General Fund 2021-2023 one-time funding was spent on the Fraine Barracks automation system upgrades (2021 Session Laws, House Bill 1016, Section 2).
- Analyzed and tested significant expenditures to determine up to \$6,000,000 of 2021-2023 one-time funding was spent on a bridge training site during the biennium. \$185,772 was spent during the audit period (2021 Session Laws, House Bill 1016, Section 2 and 12).
- Analyzed and tested significant expenditures to determine up to \$3,500,000 of 2021-2023 one-time funding was used for the Camp Grafton expansion \$551,100 was spent during the audit period (2021 Session Laws, House Bill 1016, Section 2).
- Analyzed and tested significant expenditures to determine up to \$450,000 of 2021-2023 one-time funding was used to replace state active-duty software. \$165,672 was spent during the audit period (2021 Session Laws, House Bill 1016, Section 2 and 2021 Special Session Laws, Senate Bill 2345, Chapter 550, Section 24).
- Analyzed and tested random and significant expenditures to determine up to \$2,000,000 of 2021-

2023 one-time funding was used to enhance Camp Grafton housing during the biennium (2021 Session Laws, House Bill 1016, Section 2 and 2021 Special Session Laws, Senate Bill 2345, Chapter 550, Section 31).

- Analyzed and tested significant expenditures to determine up to \$1,000,000 of 2021-2023 one-time funding and up to \$1,000,000 of 2023-2025 one-time funding was used for deferred maintenance during each respective biennium (2021 Session Laws, House Bill 1016, Section 2 and 7, 2023 Session Laws, Senate Bill 2016, Section 2).
- Analyzed and tested significant expenditures to determine up to \$1,750,000 from the National Guard Training and Facility Development Trust Fund was used for the Camp Grafton expansion. \$143,720 was spent during the audit period. (2021 Session Laws, House Bill 1016, Section 3, 2023 Session Laws, Senate Bill 2016, Section 12).
- Analyzed and reviewed expenditure activity to determine the agency spent up to \$2,500,000 for fire emergency and wildfire response mutual aid during the biennium. (2021 Session Laws, House Bill 1016, Section 6).
- Reviewed applicable expenditure and contract documentation to ensure the agency purchased no more than 1,600 acres and leased no more than 4,400 acres, not to exceed 6,000 acres total, for the Camp Grafton expansion. Further, determined the Adjutant General did not use eminent domain for this expansion (2021 Session Laws, House Bill 1016, Sections 15 and 16, 2023 Session Law, Senate Bill 2016, Section 13).
- Analyzed and reviewed expenditures to determine up to \$275,000 was used for retirement payouts applicable to the 2023-2025 biennium (2023 Session Laws, House Bill 2016, Section 2).
- Analyzed and tested significant expenditures to determine \$897,287 of the available \$2.7 million

2023-2025 one-time funding was used for statewide interoperable radio network equipment (2023 Session Laws, House Bill 2016, Section 2 and 4).

- Analyzed and tested random expenditures to determine \$707,549 of the available \$9 million 2023-2025 one-time funding was used for a Camp Grafton fitness facility (2023 Session Laws, House Bill 2016, Section 2 and 4).
- Analyzed and tested significant expenditures to determine \$51,343 of the available \$60,000 2023-2025 one-time funding was used for a Minot airport hangar (2023 Session Laws, House Bill 2016, Section 2).
- Inquired with agency personnel and reviewed expenditure activity to determine, as of June 30, 2024, the agency did not spend any of the \$150,000 2023-2025 one-time funding on state radio consoles (2023 Session Laws, House Bill 2016, Section 2).
- Analyzed and tested random and significant expenditures to determine \$124,352 of the available \$314,000 2023-2025 one-time funding was used for cybersecurity grants (2023 Session Laws, House Bill 2016, Section 2).
- Inquired with agency personnel and reviewed expenditure activity to determine, as of June 30, 2024, the agency did not spend any of the \$1 million 2023-2025 one-time funding on the 10% state match for the federal Safeguarding Tomorrow through Ongoing Risk Mitigation Act (2023 Session Laws, House Bill 2016, Section 2 and 7).
- Inquired with agency personnel and reviewed expenditure activity to determine, as of June 30, 2024, the agency did not spend any of the \$225,000 2023-2025 one-time funding on the flood mitigation grants (2023 Session Laws, House Bill 2016, Section 2 and 7).
- Analyzed and tested all expenditures related to this funding to determine \$31,737 of the available \$2

million 2023-2025 of one-time funding was used for natural disaster response and recovery grants (2023 Session Laws, House Bill 2016, Section 2, 7, and 8).

- Inquired with agency personnel and reviewed expenditure activity to determine, as of June 30, 2024, the agency did not spend any of the \$5.3 million contingent funding on Camp Grafton Training Billets as the available funding went towards the Dickinson Readiness Center project (2023 Session Laws, House Bill 2016, Section 5).
- Inquired with agency personnel to determine, as of June 30, 2024, the agency did not request a transfer of \$409,260 to provide for two watch center positions (2023 Session Laws, House Bill 2016, Section 11).
- Analyzed and reviewed expenditure activity to the Bank of North Dakota to determine the agency spent \$3,503,444 on loan repayment pertaining to disaster costs and \$1,010,051 on loan interest repayment pertaining to law enforcement costs during the audit period (2023 Session Laws, Senate Bill 2025, Chapter 57, Section 1).
- In 2019 Session Laws, the agency received \$450,000 SIFF funding and \$66,000 General funding for CAD equipment which received an exemption and was carried forward into the 2021-2023 biennium. The remaining amounts from these carry-forward funds were reviewed and tested to determine the agency spent \$78,234 of SIFF funding and \$139 of General funding on computer-aided dispatch (CAD) equipment during the audit period (2021 Session Laws, House Bill 1016, Section 12, 2023 Session Laws, Senate Bill 2016, Section 12(1)).
- Analyzed and tested random expenditures to determine up to \$1,471,000 was spent on supporting core capabilities essential for national preparedness and up to \$1,110,000 was spent on addressing cybersecurity risks and threats to information systems during the 2021-2023 biennium. Also, inquired with agency personnel and reviewed expenditure activity to determine no funding was spent on enhancing public emergency communication services during the 2021-2023 biennium (November 29, 2022, Emergency Commission Meeting, Request #2090).
- Analyzed and reviewed expenditure activity to determine the agency spent up to \$3,743,627 for providing Public Assistance Program and Hazard Mitigation Program funding to counties because of severe summer storms in June 2021 (September 10, 2021, Emergency Commission Meeting, Request #2046).
- Analyzed and tested random and significant expenditures to determine, as of June 30, 2024, the agency spent \$751,148 to assist Texas in support of their Emergency Management Assistance Compact request (June 20, 2023, Emergency Commission Meeting, Request #2099).
- Analyzed and tested random and significant expenditures to determine the agency spent up to \$83,250,000 of State and Federal funding on the Public Assistance Program and Hazard Mitigation Program to address severe storms and flooding from April-May 2022 (September 15, 2022, Emergency Commission Meeting, Request #2074).
- Analyzed and reviewed expenditures to determine the agency spent \$4,187,917 of the available \$8,595,000 of State and Federal funding on the disaster relief during the audit period for Spring 2023 flooding throughout North Dakota (September 7, 2023, Emergency Commission Meeting, Request #2104).
- Analyzed and reviewed expenditures to determine the agency spent \$516,086 of the available \$25,212,000 of State and Federal funding on disaster relief during the audit period for the 2023 winter ice storm in North Dakota (March 11, 2024, Emergency Commission Meeting, Request #2119).
- Analyzed and tested random and significant expenditures to determine \$48,665,827 was spent on Covid-19 response. These funds were properly carried into the 2023-2025 biennium from 2021 session laws

(2023 Session Laws, Senate Bill 2016, Section 12 (7), September 10, 2021, Emergency Commission Meeting Request #2047, 2021 Session Laws, House Bill 1016, Section 2, 2021 Session Laws, House Bill 1394, Chapter 27, Section 1.8, and 2021 Session Laws, House Bill 1395, Chapter 28, Section 2.7).

- Analyzed and selected a high-risk and random sample of expenditures, including travel and purchase card expenditures, to test accurate recording of payments in the state’s accounting system related to appropriation class, funds, and accounts, and reasonableness of purchases (N.D.C.C 54-44.1-09, N.D.C.C 44-08-05).
- Analyzed and selected a random test of tuition fee reimbursement expenditures (one-time payments) for Army and Air National Guard members to ensure the recipients were enrolled in state-controlled schools, automatic tuition waivers didn’t exceed 35% of the tuition costs, and additional reimbursement was only provided for courses in which members attained acceptable grades (C or better in undergraduate studies and B or better in graduate studies in courses). Also, tested for the accurate recording of payments in the state’s accounting system related to appropriation class, funds, and accounts, and reasonableness of the expenditures (N.D.C.C 37-07.1-03).
- Analyzed and selected a sample of random and significant snow removal grant recipient applications to determine that grants were used for costs incurred by a tribal government, county, city, or township and that grants were calculated using the formula outlined in session law. Additionally, determined the agency spent \$18,387,735 of the available \$20,106,000 on emergency snow removal grants. Finally, tested for the accurate recording of payments in the state’s accounting system related to appropriation class, funds, and accounts, of the expenditures (2023 Session Laws, Senate Bill 2183, Section 1 and 2023 Special Session Law, Senate Bill 2394, Section 2).

## **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, 2024	JUNE 30, 2023
Federal Revenue \$	99,061,430 \$	105,524,545
Loan Revenue	2,146,408	2,550,108
Intergovernmental Revenue	2,055,778	2,288,393
Sales, License, and Fees	963,370	851,959
Donations	665,000	250,000
Rental of Land and Buildings	174,267	164,253
Refunds	30,114	36,598
Other Revenue	618,333	259,709
Transfers In	11,987,747	2,332,596
<b>Total Revenue and Other Sources \$</b>	<b>117,702,447 \$</b>	<b>114,258,161</b>

Source: ConnectND Financials

Continued on the following page

# Financials

## Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2024	JUNE 30, 2023
Grants	\$ 47,588,615	\$ 63,596,787
Salaries and Benefits	23,769,002	20,637,023
Buildings, Land, and other Capital Projects	16,808,787	5,755,190
Repairs	5,578,090	7,730,177
Professional Fees and Services	4,242,020	2,254,702
Utilities	3,044,278	3,842,203
IT Services and Supplies	3,002,214	2,760,349
Travel	1,245,779	395,486
Supplies	1,217,231	1,451,922
Equipment over \$5,000	1,174,044	344,317
Professional Development	1,158,521	1,918,498
Rentals of Lands, Buildings, Equipment	743,335	600,187
Operating Expenses	705,583	598,788
Equipment under \$5,000	397,781	112,774
Loan Principal and Interest Repayment	-	4,513,495
Transfers Out	11,319,090	39,343,825
<b>Total Revenue and Other Sources</b>	<b>\$ 121,994,370</b>	<b>\$ 155,855,723</b>

Source: ConnectND Financials

# Appropriations

## For the Year Ended June 30, 2024

	FINAL APPROPRIATION		EXPENDITURES		UNEXPENDED APPROPRIATIONS
<b>Expenditures by Line Item</b>					
Salaries and Wages	\$	22,060,516	\$	9,303,580	\$ 12,756,936
Operating Expenses		10,029,778		4,186,905	5,842,873
Capital Assets		53,989,548		13,486,701	40,502,847
Camp Grafton Billet - CA		5,300,000		-	5,300,000
Camp Grafton Expansion		1,606,300		20	1,606,280
Grants		28,570,483		9,387,162	19,183,321
Disaster Costs		254,129,864		44,225,471	209,904,393
COVID-19 Response		9,576,412		9,576,412	-
Civil Air Patrol		390,571		230,463	160,108
Radio Communications		260,780		78,234	182,546
Tuition Fees		5,294,456		1,199,549	4,094,908
Air Guard Contract		8,933,725		3,457,875	5,475,850
Army Guard Contract		51,031,921		23,874,842	27,157,079
American Rescue Plan Act		177,690		50,000	127,690
Reintegration Program		900,634		301,285	599,349
ND Veterans Cemetary		1,401,148		546,228	854,920
<b>Totals</b>	<b>\$</b>	<b>453,653,826</b>	<b>\$</b>	<b>119,904,727</b>	<b>\$ 333,749,100</b>
<b>Expenditures by Source</b>					
General	\$	30,202,851	\$	13,188,883	\$ 17,013,969
Federal		394,015,678		99,990,117	294,025,561
Special		29,435,297		6,725,727	22,709,570
<b>Totals</b>	<b>\$</b>	<b>453,653,826</b>	<b>\$</b>	<b>119,904,727</b>	<b>\$ 333,749,100</b>

Source: ConnectND Financial

# Appropriations

## For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
<b>Expenditures by Line Item</b>			
Salaries and Wages	\$ 20,417,530	\$ 16,219,152	\$ 4,198,378
Operating Expenses	11,154,386	9,351,898	1,802,488
Capital Assets	22,384,046	498,334	21,885,712
ND Military Museum	10,000,000	-	10,000,000
Camp Grafton Expansion	2,306,100	699,800	1,606,300
Grants	18,143,421	15,313,360	2,830,061
Disaster Costs	168,076,453	73,081,056	94,995,397
COVID-19 Response	88,495,148	64,739,191	23,755,957
Civil Air Patrol	369,454	307,460	61,994
Radio Communications	397,298	136,518	260,780
Tuition Fees	4,580,108	2,647,886	1,932,222
Air Guard Contract	8,498,690	6,689,202	1,809,488
Army Guard Contract	48,526,675	44,565,829	3,960,846
General Fund Transfers	1,776,656	1,776,656	-
American Rescue Plan Act	2,450,000	2,272,310	177,690
Reintegration Program	546,107	533,757	12,350
ND Veterans Cemetary	1,327,391	1,021,135	306,256
<b>Totals</b>	<b>\$ 409,449,463</b>	<b>\$ 239,853,544</b>	<b>\$ 169,595,919</b>
<b>Expenditures by Source</b>			
General	\$ 46,838,240	\$ 41,742,145	\$ 5,096,095
Federal	313,751,888	182,679,784	131,072,104
Special	48,859,335	15,431,615	33,427,720
<b>Totals</b>	<b>\$ 409,449,463</b>	<b>\$ 239,853,544</b>	<b>\$ 169,595,919</b>

Source: ConnectND Financials



Office of the  
State Auditor


NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

**NORTH DAKOTA STATE AUDITOR'S OFFICE**

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