



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Department of Commerce

Audit Report for the Biennium Ended June 30, 2023

Client Code 601





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 expenses 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



Motion Picture Grant Procedures

The Department of Commerce did not follow their normal process for a grant application timeframe.

Read more on page 4



Improper Purchase Card Transactions

The Department of Commerce used state-issued purchase cards on items that were not appropriate for government funds.

Read more on page 6

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HAVE QUESTIONS? ASK US.

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Introduction

 **Department of Commerce**
May 20, 2024

We are pleased to submit this audit of the Department of Commerce for the biennium ended June 30, 2023. 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 responsiveness and effectiveness of state government.

Kevin Scherbenske, 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 the Department of Commerce 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.

North Dakota Administrative Code (N.D.A.C.): The codification of all rules of state administrative agencies.

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.

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

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

Standards for Internal Control in the Federal Government (GAO or Green Book): Sets the standards for an effective internal control system for federal agencies.

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

Except for the findings identified in this report, no errors, internal control weaknesses, or potential violations of law were identified.

FINDING
2023-01

Motion Picture Grant Procedures

WHAT HAPPENED

The Department of Commerce awarded a \$600,000 Motion Picture Production and Recruitment Grant through a competitive process. The Department allowed 10 days for interested parties to apply, which does not align with the timeframes used by the agency for other grants awarded through the same process. As a result, eligible applicants may not have had time to properly collect, organize, and submit the required information in time to apply.

BACKGROUND

During the 2021 legislative session, the legislature appropriated \$100,000 to the Department of Commerce for a Motion Picture Production and Recruitment Grant. (Senate Bill 2018, section 2). The Legislature indicated that the grant was intended for one particular vendor and it was awarded to that vendor in June of 2021, following the intent of the legislature.

During the 2023 legislative session, the Department of

Commerce was appropriated \$600,000 for another Motion Picture Production and Recruitment Grant. (House Bill 1018 section 2). This time, the Department of Commerce chose to open the award to others through a competitive process, which aims to create a fair and transparent environment for the selection of the best candidate. The grant was announced on the Department of Commerce's website on the afternoon of Friday, July 21st, 2023, with applications closing on Monday, July 31st, 2023. This gave entities 10 days to see the grant and apply. The legislative intent was for the motion picture to be completed no later than June 30, 2025.

The grant was established to benefit an organization that is dedicated to the preservation and honor of North Dakota land, history, and citizens. Film products are used to showcase the state by telling stories that will instill curiosity and potentially inspire viewers to learn more about the history, culture, and landscapes of North Dakota and to motivate travel. Eligible applicants were required to be North Dakota-based organizations that could do all filming and production in North Dakota and have a history of distributing impactful motion pictures about North Dakota's land, history, and citizens.



The department allowed **10 days** for interested parties to apply, which does not align with the **timeframes used for other grants** awarded through the same process.

The Department of Commerce received four applications in those 10 days, scored them on August 3rd, 2023, and awarded the entire \$600,000 to the same vendor who received the 2021 award. The Department of Commerce announced the award on August 4th, 2023, before paying it out on January 5th, 2024. Two films are currently in development by the vendor selected with a completion date

set for no later than June of 2025.

We reviewed awarding procedures for 12 other grants issued by the Department in 2022 and 2023 to determine the number of days allowed for applicants to apply and found that in the same competitive process, the Department gave 28 to 84 days from the date grants were announced.

The GAO Greenbook of Internal Controls states that “Those in key roles for the unit may further define policies through day-to-day procedures.” Also, “Management periodically evaluates the entity’s methods of communication so that the organization has the appropriate tools to communicate quality information throughout and outside of the entity on a timely basis.” Having procedures that do not allow adequate time for awarding competitive grants could limit the number of eligible applicants and hinder the goal of attracting the best candidate.

RECOMMENDATION

We recommend the Department of Commerce evaluate allowable timeframes for announcing and awarding competitive grants to ensure enough time is allocated to attract the best candidates.

DEPARTMENT OF COMMERCE RESPONSE

The Department of Commerce respectfully disagrees with the audit’s finding regarding inconsistent timelines for grant programs. The methodology used appears flawed as it fails to consider the inherent differences between grant programs.

Grant programs vary significantly in their time constraints. A one-time, highly time-sensitive grant with strict seasonal requirements cannot be fairly compared to ongoing programs with application windows spread throughout the biennium.

We implemented a competitive RFP process, ensuring objective evaluation and merit-based selection of the

strongest application. Our goal, as always, is to be responsible stewards of taxpayer dollars and maximize the return on investment for the state.

Prolonging the award process would have only disadvantaged the final recipient, regardless of who it was. This delay would have hindered their ability to deploy the capital efficiently and deliver the intended product back to the state within the timeframe established by the legislature. An audit finding that criticizes timely awarding of the most qualified project seems misplaced.

AUDITOR’S OFFICE RESPONSE

The funding for the Motion Picture grant was included in House Bill 1018 of the 2023 Legislative Session and was signed by the Governor on May 6, 2023. The Department of Commerce did not have to wait until July 21 to announce the competitive RFP process.

The Department of Commerce could have announced the RFP anytime after the bill was signed and either kept the same awarding timeline or awarded earlier in July. This would not have impacted the ability for the recipient to complete the intended project and allowed for similar application timelines as other grants awarded by the Department of Commerce.

Instead, the Department of Commerce chose to wait until July and limit the response time given to applicants. This may have limited the number of qualified candidates that applied for this grant.

Improper Purchase Card Transactions

WHAT HAPPENED

The Department of Commerce used state-issued purchase cards (also known as p-cards) on items that were in violation of laws and regulations and were not appropriate uses of government funds. They also did not reconcile transactions to the individual purchase card statements to make sure all purchases were accounted for.

BACKGROUND

The Department of Commerce issued purchase cards to 33 of 91 employees and spent over \$916,000 in purchase card transactions during our audit period.

We reviewed 34 transactions and found the following issues:

- Two transactions (6%) did not have itemized receipts to support the purchase.
- Two transactions (6%) involved alcohol purchases for staff and board members.
- Five transactions (15%) were for meals that exceeded state per diem rates.
- Six transactions (18%) were not reconciled to the individual purchase card statements.

Missing itemized receipts, per diem meal rate overages, and alcohol purchases for staff and board members were made by The North Dakota Development Fund (NDDF). The NDDF is part of the Department of Commerce and operates to provide flexible financing to help develop and expand businesses in the state. Non-itemized receipts and per diem overages were for purchases made at restaurants and bars. Alcohol was purchased at a board meeting dinner

and strategic planning session. The purpose of an approval is to ensure that improper transactions do not occur. Each of these instances were approved by the employee's supervisor, making the approval process ineffective. This allowed improper transactions to take place and increases the risk that it continues to happen and go undetected.

The State of North Dakota P-Card Manual states that original receipts are required for all transactions and that the reviewer should match receipts to the cardholder statement submitted by the cardholder. The Office of Management and Budget's (OMB) Fiscal Administrative Policy #505 provides the meal allowance, or per diem rates, for travel while away from normal places of employment; N.D.C.C. 44-08-04(2) also states the per diem rates for travel within the state. OMB Fiscal Policy #516 states that alcoholic beverages are considered a non-reimbursable expense. As the NDDF is a creation of a statute and is considered a state agency, they are required to follow the same requirements as other state employees.



This allowed **improper transactions** to take place and increases the risk that it continues to happen and **go undetected**.

Reconciling receipts to individual purchase card statements is important because it verifies that documented expenses reflect the actual amounts charged to credit cards. GAO Standards for Internal Control state that management designs appropriate types of control activities for the entity's internal control system (Standard 10.03) and that transaction control activities are actions built directly into operational processes to support the entity in achieving its objectives and addressing related risks. Management may design a variety of transaction control activities for

operational processes, which may include reconciliations. (Standard 10.10).

RECOMMENDATION

We recommend the Department of Commerce ensure:

- Itemized receipts are submitted for all purchase card transactions.
- Cardholders only use state-issued purchase cards on allowable transactions.
- Per diem meal rates are followed.
- Supervisors and reviewers do not approve improper purchases.
- Receipts are reconciled to individual purchase card statements.

DEPARTMENT OF COMMERCE RESPONSE

The Department of Commerce will comply with the finding as presented. Commerce has been reimbursed by the North Dakota Development Fund (NDDF) for all purchase card transactions, including those mentioned in this finding. Corrective actions have been taken as all NDDF purchase cards were cancelled as of May 1st, 2024. Going forward, Commerce will be implementing additional training requirements related to the State of North Dakota P-card program for all P-card holders, supervisors, and reviewers.



Audit Procedures

Primary Objective

INTERNAL CONTROL

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

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

- Segregated preparation and approval of expenditures is tested in the State of North Dakota Annual Financial Report.
- Purchase card receipts are being reconciled to the individual purchase card statements.
- Purchase card expenditures and the related receipts are reviewed and approved by an appropriate individual.
- Procedures for awarding motion picture grants are in place and operating effectively.

During our testing, we noted the deficiencies listed in recommendations 2023-01 and 2023-02. No other control deficiencies were noted.

SCOPE

The Department of Commerce's sole location is its Bismarck office which was included in the audit scope. Our audit scope includes the biennium ended June 30, 2023. Our audit scope also includes all activity surrounding the \$100,000 in one-time funding for motion picture

production and recruitment grants (2021 Session Laws Senate Bill 2018 Section 2) and the \$600,000 in one-time funding for motion picture production and recruitment grants (2023 Session Laws House Bill 1018 Section 2).

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Department of Commerce's processes and procedures.
- 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 for efficiency and to ensure the population was adequately represented in the samples.
- Selected a judgmental/random sample of operating expenditures to ensure the expenditures were in compliance with the law and properly coded and supported. (N.D.C.C. 44-08-05.1 #1a).
- Selected a judgmental/random sample of grant expenditures to ensure expenditures were in compliance with the law and properly coded and supported. (N.D.C.C. 44-08-05.1 #1a).
- Selected a judgmental/random sample of purchase card transactions and determined receipts were present to support individual purchase card statement charges, purchases were reasonable, and coding was adequate for management control and financial reporting purposes. (N.D.C.C. 44-08-05.1, and OMB purchasing card manual).

- Determined if the Department of Commerce provided the Tax Commissioner with approved qualifying taxpayers for the 21st Century Manufacturing Workforce Incentive. (2019 Session Laws House Bill 1040 Section 1 #8).
- Determined if one-time funding usage was accurately reported to the legislature. (2021 Session Laws Senate Bill 2018 Section 2).
- Determined if \$19,000,000 (or as much as necessary) of one-time funding was utilized for beyond visual line of sight unmanned aircraft system grants. (2021 Session Laws Senate Bill 2018 Sections 2 and 7).
- Determined if \$1,000,000 was utilized for grants to an organization dedicated to expanding workforce opportunities, training, and education related to the beyond visual line of sight program and ensured the grant payments were matched 1:1 with funds from private or other public sources. (2021 Session Laws Senate Bill 2018 Sections 2 and 9 and 2021 Special Session Laws House Bill 1506 Section 22).
- Determined if the amount of General Fund appropriation carried over from the prior biennium and \$7,000,000 (or as much as necessary) transferred from the Strategic Investment and Improvements Fund was spent on the Enhanced Use Lease Grant. (2021 Session Laws Senate Bill 2018 Sections 2, 7, and 16).
- Determined if \$1,500,000 (or as much as necessary) was utilized for job development grants to organizations dedicated to promoting job development and economic growth. (2021 Session Laws Senate Bill 2018 Sections 2 and 7).
- Determined if \$6,565,432 (or as much as necessary) was used for tourism marketing and branding operating expenses and \$434,568 (or as much as necessary) was used for tourism transportation improvement grants to an organization dedicated to preserving and promoting a historic, tourism destination North Dakota city. (2021 Session Laws Senate Bill 2018 Sections 2 and 8 #1).
- Determined if \$1,000,000 (or as much as necessary) was utilized for technical skills training grants. (2021 Session Laws Senate Bill 2018 Sections 2 and 8 #2).
- Determined if \$100,000 (or as much as necessary) in one-time funding was used for motion picture production and recruitment grants. (2021 Session Laws Senate Bill 2018 Section 2).
- Determined if \$2,000,000 (or as much as necessary) was utilized for travel agent and tour operating emergency resiliency grants and no ineligible organizations were awarded a grant. (2021 Session Laws Senate Bill 2018 Sections 2 and 8 #3).
- Determined if \$5,000,000 (or as much as necessary) was granted to the Department of Transportation for the purpose of defraying infrastructure construction expenses of the beyond visual line of sight unmanned aircraft system program. (2021 Session Laws Senate Bill 2018 Sections 3 and 14).
- Ensured \$948,467 (or as much as necessary) was utilized for defraying expenses of the entrepreneurship grants and voucher program. Additionally, ensured the Department of Commerce established guidelines to provide grants to entrepreneurial centers and guidelines to award vouchers to entrepreneurs seeking assistance from or working with entrepreneurial centers. (2021 Session Laws Senate Bill 2018 Section 5).
- Ensured \$250,000 (or as much as necessary) was used to provide matching funds to an organization assisting in the recruitment, distribution, and supply, and enhancing the quality and efficiency of personnel providing health services in rural areas of the state. Also, determined if grant payments were made only to organizations that had secured matching funds from nonstate sources on a dollar-for-dollar basis. (2021 Session Laws Senate Bill 2018 Section 6).

- Determined if earned revenue is being maximized to the extent possible while operating and conducting business of the northern plains unmanned aircraft system test site. (2021 Session Laws Senate Bill 2018 Section 19).
- Determined \$1,000,000 (or as much as necessary) was used for the community development planning grant program. (2021 Special Session Laws House Bill 1506 Section 20).
- Determined that \$100,000 (or as much as necessary) was used for the workforce innovation network grant program. (2021 Special Session Laws House Bill 1506 Section 21).
- Ensured \$10,000,000 (or as much as necessary) was utilized towards autonomous agriculture grants and the grant payments were made only to organizations that had matched funds on a 1:1 basis. (2021 Special Session Laws Senate Bill 2345 Section 1 #37).
- Ensured \$15,000,000 (or as much as necessary) was utilized towards a local workforce development incentive program and the grant payments were made only to organizations that had matched funds on a 4:1 basis. (2021 Special Session Laws Senate Bill 2345 Section 1 #38).
- Ensured \$5,000,000 (or as much as necessary) was utilized towards adding or expanding a technical skills training grant program and a workforce innovation grant program. (2021 Special Session Laws Senate Bill 2345 Section 1 #39).
- Ensured \$120,000,000 (or as much as necessary) was utilized towards weatherization and energy programs. (2023 Session Laws House Bill 1018 Section 6).
- Determined if rules were adopted to implement, amend, and periodically update the state building code, consisting of international building, residential, mechanical, and fuel gas codes. (N.D.C.C. 54-21.3-03(1)).
- Determined if the state building code advisory committee is meeting with the Department of Commerce at least once each calendar year to address proposed amendments and adopt those approved by majority vote according to century code. (N.D.C.C. 54-21.3-03(3)).
- Determined if rules were adopted for the certification of inspectors and for the procedures to be followed in conducting inspections of modular residential and commercial structures. (N.D.C.C. 54-21.3-07).
- Determine if rules were adopted for establishing a manufactured home installation program for all manufactured homes built in accordance with manufactured homes standards under 24 CFR 3280 and these rules were used to establish minimum installation standards. (N.D.C.C. 54-21.3- 08).
- Determined if the division of workforce development in developing the state's talent strategy:
 - Consulted with partners in the state's system for workforce development, workforce training, and talent attraction;
 - Developed a comprehensive, consolidated biennial statewide strategic plan which is continuously reviewed for improvement and the improvements are implemented;
 - Developed linkages between partners of the state's system for workforce development, workforce training, and talent attraction to ensure coordination and nonduplication of programs and services provided in the state. (N.D.C.C. 54-60-19(1)).
- Determined if the division of workforce development developed and implemented a system of performance and accountability measures for the state's system for workforce development, workforce training, and talent attraction. (N.D.C.C. 54-60-19(2)).
- Determined if the division of workforce development developed and implemented a program to assist public schools in promoting North Dakota career opportunities

to students in grades nine through twelve.
(N.D.C.C. 54-60-18).

- Determined if the women's business development office is:
 - Funding the women's business leadership council;
 - Certifying women-owned businesses for federal or state contracting;
 - Recruiting, training, and assisting women entrepreneurs to develop and diversify their businesses;
 - Sufficiently staffed to implement the office's programs. (N.D.C.C. 54-60-15).
- Determined if the division of workforce development administered a program to increase use of internships, apprenticeships, and work experience opportunities for higher education students, high school students enrolled in grade eleven or twelve, and educators in accordance with law. (N.D.C.C. 54-60-17).
- Selected a random sample of Internship Fund expenditures to ensure expenditures were in accordance with fund restrictions, reasonable, and properly coded. (N.D.C.C. 54-60-17.1).
- Selected a random sample of Energy Conservation Grant Fund expenditures to ensure expenditures were in accordance with fund restrictions, reasonable, and properly coded. (N.D.C.C. 54-44.5-05.1).
- Selected a random sample of Uncrewed Aircraft Systems Fund expenditures to ensure expenditures were in accordance with fund restrictions, properly coded, and supported. (N.D.C.C. 54-60-29).
- Determined if the legislature was provided semi-annual reports on the uncrewed aircraft systems program that were accurate and properly supported. (N.D.C.C. 54-60-28, N.D.C.C. 54-60-29.1).
- Selected a random sample of Ethanol Production Incentive Fund expenditures to ensure payments were

calculated in accordance with law, reasonable, and properly coded. (N.D.C.C. 17- 02-03, N.D.C.C. 17-02-05).

- Ensured the Department of Commerce did not distribute more than \$1,600,000 of Ethanol Production Incentive Fund payments per eligible facility and did not create a negative fund balance. Additionally, ensured no eligible facility had received state payments that exceeded a cumulative total of \$10,000,000 or for longer than ten years. (N.D.C.C. 17-02-04).
- Analyzed accounts charged to each appropriation line to determine that 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).
- Reviewed non-appropriated fund activity to ensure the Department of Commerce had legislative approval for non-appropriated expenditures. (N.D.C.C. 54-44.1-09).
- Reviewed expenditures related to appropriation adjustments including those approved by the Emergency Commission to ensure the Department of Commerce complied with the documented intent of the adjustment. (N.D.C.C. 54-10-01.1, N.D.C.C. 54-16-03).
- Analyzed expenditures and selected a random sample of purchases subject to procurement rules to ensure the purchases complied with law, were properly coded, and reasonable. (N.D.C.C. 54- 44.4 and N.D.A.C. 4-12).
- Selected a random sample of travel related expenditure reimbursements to ensure reimbursements were within legal restrictions, reasonable, and properly coded. (N.D.C.C. 44-08- 03, N.D.C.C. 44-08-04, N.D.C.C. 54-06-09).
- Reviewed the annual physical inventory of property of sufficient value and permanence to ensure compliance with law. (N.D.C.C. 44-04-07).

AUTHORITY AND STANDARDS

This biennial audit of the Department of Commerce 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, Expenses, and Changes in Net Position

REVENUES AND OTHER SOURCES		JUNE 30, 2023	JUNE 30, 2022
Federal Revenue		\$ 13,332,952	\$ 18,404,354
Program Income		886,324	909,911
Loan Principal and Interest		226,710	553,267
Tourism Merchandise Sales		202,581	115,817
Refund of Prior Biennium Expenditures		45,016	358,345
Interest on Investment		36,733	9,805
Miscellaneous Revenue		566,911	359,814
Transfers In		82,753,327	41,477,925
Total Revenue and Other Sources		\$ 98,050,554	\$ 62,189,238

Source: ConnectND Financials

Continued on the following page

Financials

Revenues, Expenses, and Changes in Net Position

EXPENDITURES AND OTHER USES	JUNE 30, 2023	JUNE 30, 2022
Grant Expenditures	\$ 61,763,689	\$ 37,460,386
Operating Fees and Services	24,404,203	22,410,250
Salaries and Benefits	6,721,953	6,004,063
Professional Fees and Services	608,405	731,682
Professional Development	487,193	238,376
IT Data Processing, Communications, and Services	448,694	368,056
Travel	440,569	255,099
Printing and Postage	353,803	383,095
Supplies	90,640	65,299
Rent	89,350	61,616
Miscellaneous Expenditures	22,023	23,871
Transfers Out	110,000	1,382,130
Total Expenditures and Other Uses	\$ 95,540,522	\$ 69,383,923

Source: ConnectND Financials

Appropriations

For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Expenditures by Line Item			
Salaries and Wages	\$ 13,048,897	\$ 12,190,781	\$ 858,116
Operating Expenses	26,697,367	23,870,900	2,826,467
Grants	117,322,015	67,756,437	49,565,578
COVID-19 Response	71,029,294	20,474,815	50,554,479
Discretionary Funds	5,299,873	3,714,685	1,585,188
Workforce Community Service Program	1,074,888	-	1,074,888
Community Development Plan Grant Program	1,000,000	428,034	571,966
Workforce Innovation Network Grant Program	100,000	100,000	-
Unmanned Aircraft System	5,000,000	5,000,000	-
Partner Programs	1,562,531	1,562,531	-
Entrepreneurship Grants	2,147,148	1,874,192	272,956
CARES Act Funding - 2020	22,813,983	7,747,766	15,066,217
American Rescue Plan Act	35,000,000	14,167,910	20,832,090
Weatherization and Energy Prog	120,000,000	140,620	119,859,380
Totals	\$ 422,095,997	\$ 159,028,673	\$ 263,067,324
Expenditures by Source			
General	\$ 44,070,862	\$ 41,201,243	\$ 2,869,619
Federal	311,377,599	87,722,223	223,655,376
Special	66,647,536	30,105,207	36,542,329
Totals	\$ 422,095,997	\$ 159,028,673	\$ 263,067,324

Source: ConnectND Financials



Office of the
State Auditor


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