

TESTIMONY ON HB 1013
OVERVIEW OF K12 EDUCATION & DEPARTMENT OF PUBLIC
INSTRUCTION
SENATE APPROPRIATIONS COMMITTEE: E & E DIVISION
Monday, March 10, 2025
By: Kirsten Baesler, State Superintendent
701-328-4570

Chairman Sorvaag and members of the Senate Appropriations Committee, E & E Division:

For the record, my name is Kirsten Baesler. I am the superintendent of the North Dakota Department of Public Instruction. I am here to provide an overview of House Bill 1013, the K12 budget, and the department's requests.

The Department of Public Instruction is the only constitutionally created K-12 education agency. However, it is just one of many entities that impact the success of our students. Other entities are governor-controlled, legislatively created, or non-government associations. We partner with numerous fellow educational stakeholders and legislative leaders and have established six student outcome goals that drive the work of K -12 education.

The Superintendent of Public Instruction is also responsible for supervising the North Dakota State Library, North Dakota Vision Services/School for the Blind in Grand Forks, the North Dakota School for the Deaf and Resource Center for the Deaf

and Hard of Hearing in Devils Lake, and the North Dakota Center for Distance Education.

The Department of Public Instruction is divided into two divisions: Student Support & Innovation and Information & Administration. The next three slides provide a visual of the team and a breakdown of the structures.

The office of Superintendent of Public Instruction goes back to North Dakota's territorial days. We are proud to be one of the longest-existing state agencies. Our pioneer ancestors placed great importance on education, just as we do today. Once we became a state, the North Dakota Constitution says North Dakota must have a uniform system of free public schools throughout the state that are open to all children.

The North Dakota Constitution also specifies that the "powers and duties" of the superintendent of public instruction "must be prescribed by law."

The Legislature outlines the superintendent of public instruction's responsibilities and authority. The office has only the authority granted by the legislature. A complete list of the superintendent's duties is in Chapter 15.1-02 of the North Dakota Century Code.

The ND Legislature has required membership or representation from the State Superintendent on over 40 boards, councils or committees, and thus I was very pleased and excited to hear the announcement from Governor Armstrong that his

administration would be reviewing the need for the existing 150+ boards with the legislature, because many of these board meetings overlap and the my attention to them can oftentimes keep me from other responsibilities assigned to NDDPI by the legislature.

Our audit results found that “no errors, internal control weaknesses, or potential violations of law were identified.” The full report is in your binder.

Our Vision states, “All students will graduate Choice Ready with the knowledge, skills, and disposition to be successful.” We serve 135,115 students attending public, non-public, and home schools, a steady increase over the past decade and a half. We have a high graduation rate and a high GED pass rate, and we accomplish this through our commitment to continuous improvement. We are focused on preparing our young people for their future through partnerships, personalized learning, interventions, and support.

Our most recent accomplishments are Greater Math, Science of Reading, Personalized Learning Network, ND A+ comprehensive assessment system, ND FIRST for chronically low-performing schools, ND’s Tribal History textbook update – the first update since the 1980s, supporting our schools with the federal funding cliff of the ESSER funds, Summer food programs, Modernizing our K12 Data and Reporting Systems, growing our teacher and principal apprenticeship programs, extraordinary growth in our Choice Ready graduation rate and the all-important

training and professional development of our school board members across the state to focus on the reason public schools exist – to improve students’ academic outcomes. You will see many of these programs in our budget to continue because we have seen the **impact** they have on the **academic success** of our students.

Before I turn things over to NDDPI’s Human Resource Director, Krista Schulz, to review our Staffing status, I want to share that as I have observed your work for the past 12 years, participating in - 7 regular and two special sessions - for a total of 9 legislative sessions of the legislature, I’ve seen that one of the Appropriation Committee’s **primary** focuses is the state aid program for K12 education. The Department of Public Instruction uses a formula written by the Legislature to distribute funding to local public school districts, and almost all of the final K12 budget (98%) is delivered to local school districts.

You will see this funding bill integrated into this budget later in the session, but for now, it is important to know that North Dakota chooses to use a **per-pupil-funded** formula. In contrast, some states choose to use a **resource-based allocation** funding formula. In that case, the state distributes funds to schools based on the specific resources needed—such as teachers, support staff, leaders, materials, and facilities—determined by recognizing the most effective and efficient recommendations for educating students and their unique educational requirements.

For those of you with good memories, you might remember when the Oddin & Picus report established some of those guidelines.

I've already mentioned Mrs. Krista Schauer, but Mr. Jamie Mertz, NDDPI Director of the Office of Fiscal Management, and Mr. Adam Tescher, the school finance officer within that office, are also with me today. Mr. Mertz has important information about the department's budget proposal, and Mr. Tescher is available to answer any questions.

Thank you for your time. I look forward to working with you during the session. Please do not hesitate to call upon me or the hard-working and amazing team in the Department of Public Instruction as a resource to help your work. And now I will turn it over to Ms. Schulz.

###

K-12 FUNDING 2025-27 BUDGET REQUEST

	2023-25 Appropriation	Base Budget	Agency Request
Salaries and wages	\$ 20,517,635	\$ 19,964,765	\$ 22,805,360
Operating expenses	34,900,858	32,793,320	47,872,460
Integrated formula payments	2,299,674,851	2,299,674,851	2,299,674,851
Grants-special education	24,000,000	24,000,000	24,000,000
Grants -transportation	58,100,000	58,100,000	58,100,000
COVID Relief Funds	179,715,410	-	-
Grants-program grants	24,512,000	17,205,000	26,616,027
Grants-passthrough grants	9,907,113	3,569,000	5,535,000
Grants-other grants	311,486,676	382,738,893	412,444,602
K-12 data management	5,775,000	5,775,000	5,775,000
Reporting system rewrite	9,780,703	-	-
National board certification	176,290	176,290	176,290
	<u>\$ 2,978,546,536</u>	<u>\$ 2,843,997,119</u>	<u>\$ 2,902,999,590</u>
General funds	\$ 1,729,027,519	\$ 1,728,750,445	\$ 1,752,268,031
Federal funds	529,432,290	418,377,649	451,396,534
Special funds	720,086,727	696,869,025	699,335,025
	<u>\$ 2,978,546,536</u>	<u>\$ 2,843,997,119</u>	<u>\$ 2,902,999,590</u>

Department of Public Instruction (201)
2025-2027 Biennial Budget Request / Funding Analysis

	1 2023-2025 Appropriation	2 Base Budget	3 Agency Request
1 Administration:			
2 Salaries & Wages	\$ 20,517,634.88	\$ 19,964,765.00	\$ 22,805,360.00
3 Operating Expense	34,900,858.00	32,793,320.00	47,872,460.00
4 Total	\$ 55,418,492.88	\$ 52,758,085.00	\$ 70,677,820.00
5 Integrated Formula Payment			
6 Funding : General	\$ 1,617,821,765.00	\$ 1,617,821,765.00	\$ 1,617,821,765.00
7 Special	681,853,086.00	681,853,086.00	681,853,086.00
8 Total	\$ 2,299,674,851.00	\$ 2,299,674,851.00	\$ 2,299,674,851.00
9 Grants - Special Education	\$ 24,000,000.00	\$ 24,000,000.00	\$ 24,000,000.00
10 Grants - Transportation	\$ 58,100,000.00	\$ 58,100,000.00	\$ 58,100,000.00
11 COVID Relief Funds	\$ 179,715,410.41	\$ -	\$ -
12 Grants - Program Grants			
13 Adult Education Matching Funds	\$ 5,500,000.00	\$ 5,500,000.00	\$ 6,000,000.00
14 Be Legendary School Board Training	1,500,000.00	-	1,500,000.00
15 Dyslexia Program	279,000.00	-	300,000.00
16 Free School Meals	6,000,000.00	6,000,000.00	7,300,000.00
17 Grant Pool	1,200,000.00	1,200,000.00	1,736,027.00
18 LEA Admin Sharing	125,000.00	125,000.00	-
19 Para-2-Professional	3,000,000.00	3,000,000.00	3,000,000.00
20 REA Merger Grants	70,000.00	-	-
21 Reading Learning Platform	558,000.00	-	-
22 School Lunch Matching Funds	1,380,000.00	1,380,000.00	1,380,000.00
23 Science of Reading	1,000,000.00	-	1,000,000.00
24 Statewide Reading Tool	1,600,000.00	-	500,000.00
25 Teacher Retention	2,300,000.00	-	2,300,000.00
26 Native American Essential Understandings	-	-	300,000.00
27 Indians into STEM	-	-	300,000.00
28 Science of Math	-	-	1,000,000.00
29 Total	\$ 24,512,000.00	\$ 17,205,000.00	\$ 26,616,027.00

30 Grants - Pass Thru Grants

31 Governor's School	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
32 Heritage Grants	34,000.00	34,000.00	-
33 Minot Science Museum	838,113.17	-	-
34 ND Museum of Art	425,000.00	425,000.00	425,000.00
35 Northern Plains Writing Project	20,000.00	20,000.00	20,000.00
36 Red River Writing Porject	20,000.00	20,000.00	20,000.00
37 Science Experiment Grants	5,500,000.00	-	-
38 Teacher Support System (ESPB)	2,500,000.00	2,500,000.00	4,500,000.00
39 We the People	70,000.00	70,000.00	70,000.00
40 Total	\$ 9,907,113.17	\$ 3,569,000.00	\$ 5,535,000.00

41 Grants - Other Grants

42 Federal Program Grants	\$ 311,312,927.00	\$ 382,565,144.00	\$ 412,219,602.00
43 Displaced Homemaker	173,749.00	173,749.00	225,000.00
44 Total	\$ 311,486,676.00	\$ 382,738,893.00	\$ 412,444,602.00

45 Special Line Items

46 K-12 Data Management	\$ 5,775,000.00	\$ 5,775,000.00	\$ 5,775,000.00
47 Reporting System Rewrite	9,780,702.65	-	-
48 National Board Certification	176,290.00	176,290.00	176,290.00

49 Total Appropriation

\$ 2,978,546,536.11	\$ 2,843,997,119.00	\$ 2,902,999,590.00
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50 Department Wide Funding Sources:

51 General Funds	\$ 1,729,027,518.88	\$ 1,728,750,445.00	\$ 1,752,268,031.00
52 Federal Funds	529,432,289.85	418,377,649.00	451,396,534.00
53 Special Funds	720,086,727.38	696,869,025.00	699,335,025.00
54 Total	\$ 2,978,546,536.11	\$ 2,843,997,119.00	\$ 2,902,999,590.00

48 Full-time Equivalent Positions

86.25

86.25

86.25

ESSER PROJECTS EXTENDED BEYOND 9/30/2024

ENTITY	AMOUNT	END DATE	PURPOSE
American Institute for Research	\$ 47,136	6/30/2025	Early Warning System Intervention
Amira Learning	746,403	8/31/2025	Reading Tool
Black Hills Special Services Cooperative	187,500	12/31/2025	Native American Essential Understandings
BSC	6,153	8/31/2025	Dual Credit
Child Trends, Inc	50,000	6/30/2025	Chronically low performing school work
Dakota College	16,956	8/31/2025	Dual Credit
DavidShaferLLC	62,000	7/31/2025	Strategic alignment design and implementation
DSU	5,000	8/31/2025	Dual Credit
KnowledgeWorks	219,290	6/30/2025	Provides services to ND districts pursuing personalized, competency-based learning
Lake Region SU	47,636	8/31/2025	Dual Credit
MSU	11,459	8/31/2025	Dual Credit
ND Tribal College System	80,000	12/30/2025	Adult Basic Computer Literacy
NDCDE	552,476	9/30/2025	Online Courses
NDSCS	45,000	8/31/2025	Dual Credit
Northeast Education Service Cooperative	113,350	12/30/2025	High impact tutoring
Odney Advertising	72,086	7/31/2025	Communication design services
Red River Valley Education Cooperative	11,600	7/31/2025	Greater Math
South East Education Cooperative	254,824	8/31/2025	Provide Science of Math professional development
South East Education Cooperative	188,513	8/31/2025	Support ND schools' development of standards-based learning frameworks
South East Education Cooperative	196,998	8/31/2025	Provide Science of Reading professional development
Sylvan Learning	90,000	8/31/2025	ACT Tutoring
UND	9,000	7/31/2025	ND Studies Tribal Curriculum ebooks
VCSU	18,639	8/31/2025	Dual Credit
Western Education Regional Cooperative	9,150	7/31/2025	Greater Math
WSC	15,000	8/31/2025	Dual Credit
Parshall Public Schools	372,352	9/30/2025	Purchase bus and replace wireless contact points in buildings

SECTIONS REQUESTED TO BE ADDED TO HB1013

EXEMPTION – UNEXPENDED APPROPRIATIONS. The following appropriations are not subject to the provisions of section 54-44.1-11 and may be continued into the biennium beginning July 1, 2025, and ending June 30, 2027:

1. Any funds remaining from federal funds derived from the elementary and secondary school emergency education relief fund and any other federal funds appropriated in subdivision 2 of section 2 of chapter 28 of the 2021 Session Laws; and
2. Any funds remaining from federal funds appropriated in subsection 2 of section 6 of chapter 15 of the 2021 Session Laws, as amended in section 1 of chapter 548 of the 2021 Special Session Session laws; and
3. Any funds remaining from special funds appropriated in section 17 of chapter 549 of the 2021 Special Session Session laws to the department of public instruction for the state automated reporting system project; and
4. Up to \$500,000 of remaining special funds appropriated for the Superintendent's Grant Pool in in subdivision 1 of section 1 of chapter 45 of the 2023 Session Laws may be continued in the 2025-21 biennium for the purpose of providing advanced placement examinations, advance placement teacher training, and the college ready English and mathematics programs.

EXEMPTION – FULL-TIME EQUIVALENT POSITION ADJUSTMENTS.

Notwithstanding any provisions of law, the superintendent of public instruction may increase or decrease authorized full-time equivalent positions as needed, subject to the availability of funds, during the biennium beginning July 1, 2025, and ending June 30, 2027. The superintendent of public instruction shall report to the office of management and budget and legislative council any adjustments made pursuant to this section.

APPROPRIATION LINE NAME CHANGE

Subdivision 1 of section 1: Change PowerSchool to K-12 Data Management



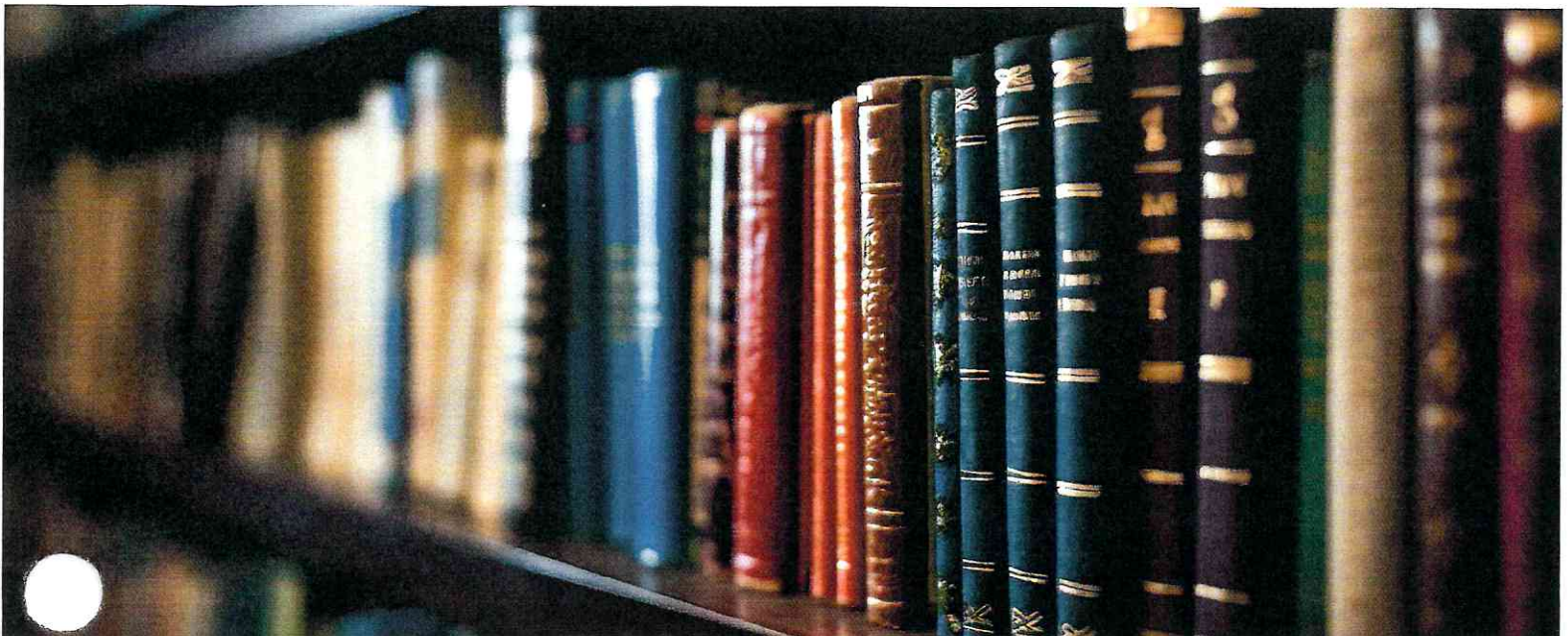
NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Department of Public Instruction

Audit Report for the Biennium Ended June 30, 2023

Client Code 201



This audit has been conducted by the Office of the State Auditor
pursuant to authority within North Dakota Century Code Chapter 54-10



Office of the
State Auditor



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.

**NORTH DAKOTA STATE
AUDITOR'S OFFICE**

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Introduction

Department of Public Instruction

December 13, 2023

We are pleased to submit this audit of the Department of Public Instruction 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 the responsiveness and effectiveness of state government.

Lindsey Slappy, 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 Public Instruction 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 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.

Session 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 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:

- Expenditures were properly approved by the appropriate individuals.
- Monitoring procedures are being completed annually on transportation data.
- Procurement procedures were performed by an individual with the proper level of training.
- Travel related expenditure reimbursements were properly approved.

There were no deficiencies identified.

SCOPE

The Department of Public Instruction's sole location is its Bismarck office which was included in the audit scope.

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Department of Public Instruction'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 random sample of operating expenditures to ensure expenditures were reasonable, properly coded, and supported.
- Analyzed expenditures paid out of the Displaced Homemakers Fund (Fund 235) to ensure expenditures were within legal restrictions (N.D.C.C. 14-06.1-14).
- 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 Public Instruction had legislative approval for non-appropriated expenditures (N.D.C.C. 54-44.1-09).
- Reviewed expenditures related to all appropriation adjustments, including those approved by the Emergency Commission, to ensure the Department of Public Instruction complied with the documented intent of the adjustment (N.D.C.C. 54-10-01.1, N.D.C.C. 54-16-03).
- Selected a random sample of travel related expenditure reimbursements to ensure reimbursements were within legal restrictions, reasonable, and properly coded and supported (N.D.C.C. 44-08-03, N.D.C.C. 44-08-04, N.D.C.C. 54-06-09).

- Analyzed expenditures and selected a random sample of purchases subject to procurement rules to ensure compliance with law (N.D.C.C. 54-44.4 and N.D.A.C. 4-12).
- Reviewed the annual physical inventory of property of sufficient value and permanence to ensure compliance with law (N.D.C.C. 44-04-07).
- Determined if the school district finance facts report was completed and submitted in accordance with legislative intent (N.D.C.C. 15.1-02-09).
- Determined if new requirements for including instruction on Indian tribes and Native American history in North Dakota classrooms were implemented (2021 Session Laws Senate Bill 2304, Sections 1 and 2).
- Determined if the spending on one-time funding for science experiment grants, regional education association grants, and state-automated reporting system maintenance was used for its intended purpose (2021 Session Laws House Bill 1013, Section 2).
- Determined if \$800,000 that was included in the integrated formula payments appropriation line was distributed to reimburse school districts or special education units for gifted and talented programs (2021 Session Laws House Bill 1013, Section 6).
- Selected a random sample of expenditures charged to the transportation grants appropriation line to determine if they were paid out using the approved rate of reimbursement (2021 Session Laws House Bill 1013, Section 8).
- Determined the salary of the Superintendent of Public Instruction was in accordance with legislative intent (2021 Session Laws House Bill 1013, Section 19).
- Determined the necessary reports on learning loss, accelerated learning, and the secondary school emergency relief fund were presented to legislative management in accordance with legislative intent (2021 Session Laws House Bill 1013, Section 24).
- Determined biennial reports on the academic performance metrics of students participating in virtual instruction presented to legislative management were accurate, reliable, and in accordance with legislative intent (2021 Session Laws House Bill 1388, Section 5).
- Selected a judgmental sample of state school aid payment vouchers to ensure the Foundation Aid Program system is correctly calculating the various payment lines to the school districts in accordance with legislative intent (2021 Session Laws House Bill 1027 and House Bill 1388, Sections 10, 11, and 12).

AUTHORITY AND STANDARDS

This biennial audit of the Department of Public Instruction 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, 2023	JUNE 30, 2022
Revenue from Federal Government	\$ 352,131,555	\$ 340,030,658
Commodity Food Processing	2,156,249	1,088,272
Conference Registration Fees	103,241	45,279
Other Revenue	17,625	311,081
Transfers In	303,365,994	312,655,941
Total Revenue and Other Sources	\$ 657,774,664	\$ 654,131,231

Source: ConnectND Financials

Continued on the following page

Financials

Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2023	JUNE 30, 2022
Grants	\$ 1,410,057,235	\$ 1,419,290,089
Professional Fees and Services	14,876,816	13,103,239
Salaries and Benefits	7,993,404	7,741,449
IT Contractual Services and Repairs	2,658,539	933,475
Operating Fees and Services	1,027,296	956,288
Data Processing and Telecommunications	920,962	1,038,260
Professional Development	879,174	291,117
Travel	426,480	259,621
IT Software and Licenses	256,325	189,069
Supplies	198,021	82,874
Rent of Building Space	170,189	170,964
Purchase and Lease of Equipment	117,514	130,480
Printing	100,246	121,249
Other Operating Expenses	38,369	54,106
Transfers Out	18,476,966	4,755,155
Total Expenditures and Other Uses	\$ 1,458,197,536	\$ 1,449,117,435

Source: ConnectND Financials

Appropriations

For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Expenditures by Line Item			
Salaries and Wages	\$ 17,898,550	\$ 14,735,440	\$ 3,163,110
Operating Expenses	34,298,149	28,086,397	6,211,752
Integrated Formula Payments	2,131,325,000	2,068,033,841	63,291,159
Special Education Grants	27,000,000	18,803,871	8,196,129
Disabilities Education Act Grant	8,632,569	5,594,064	3,038,505
Transportation Grants	58,100,000	57,933,279	166,721
Pass-Through Grants	30,537,064	29,116,139	1,420,925
Other Grants	393,821,918	389,122,025	4,699,893
Power School	5,250,000	5,233,000	17,000
Emergency Education Relief - Schools	357,623,898	273,078,732	84,545,166
Emergency Education Relief - State	13,632,961	12,378,602	1,254,359
Assistance to Non-Public Schools	4,151,371	379,788	3,771,583
Homeless Children and Youth Program	1,999,661	847,681	1,151,980
State Automated Reporting System Rewrite	10,419,360	606,505	9,812,855
Governor's Emergency Education Relief Fund	3,989,324	3,035,507	953,817
National Board Certification	176,290	176,290	-
Totals	\$ 3,098,856,115	\$ 2,907,161,161	\$ 191,694,954

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Expenditures by Source			
General	\$ 1,658,669,393	\$ 1,584,930,351	\$ 73,739,042
Other	1,440,186,722	1,322,230,810	117,955,912
Totals	\$ 3,098,856,115	\$ 2,907,161,161	\$ 191,694,954

Source: ConnectND Financials



Status of Prior Recommendations

Expenditures Not Approved by Emergency Commission (Finding 2021-01)

Implemented

Recommendation: We recommend the Department of Public Instruction develop procedures to track expenditures for Emergency Commission requests to ensure money is spent for the approved purpose or returned at the end of the biennium.

Status: Implemented. The department provided sufficient and appropriate evidence to support all elements of the recommendation.



Office of the
State Auditor


NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE


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