

Lincoln, Ft. Rice, Riverview, Burnt Creek, Canfield, Lyman and Phoenix
Unorganized Townships

**BURLEIGH COUNTY PARK BOARD
BURLEIGH COUNTY COMMISSION
MEETING AGENDA**

**APRIL 20, 2020
TOM BAKER MEETING ROOM
CITY\COUNTY OFFICE BUILDING
221 N 5TH ST**

5:00 P.M. *Invocation by Crisis Care Chaplain*

COUNTY PARK BOARD

- 1) Approval of March 16, 2020 meeting minutes and approval of bills,
- 2) Dave Meyer Bismarck Parks and Rec Missouri Valley Complex update,
- 3) Commissioner Jones Missouri Valley Complex update,
- 4) Boat ramp report,
- 5) Other Business,
- 6) Adjourn.

COUNTY COMMISSION

- 1) Meeting called to order by chairman of the board.
- 2) Roll call of members.
- 3) Consideration and approval of the April 6, 2020 meeting minutes and approval of bills.
- 4) Finance Director Grenz:
 - a) Approval of Burleigh County fraud risk assessment.
- 5) Sheriff Leben:
 - a) Burleigh/Morton quarterly jail update.
 - b) 2019/2020 ND DOT Traffic Safety Grant Amendment.
- 6) Commissioner Woodcox:
 - a) General budget discussion.
- 7) County Engineer Hall:
 - a) 2020 Budget shortfall projections.
- 8) Consent Agenda:
 - a) Abatements.
 - b) Raffle Permit.
 - c) Lost Instrument Surety Bonds.
 - d) Appointment of Park Board Commissioner
- 9) Other Business:
- 10) Adjourn.

Sincerely,

Allan Vietmeier

Burleigh County Auditor/Treasurer/Tax Equalization Director

Fraud Risk Assessment
Burleigh County

Completed by: Robin Grenz
Date: 3/31/2020

Financial Reporting:	Identified Fraud Risks	Likelihood H/L	Significant (Y/N)	Department	Existing Controls	Control Adequacy?	Control Monitored?	Fraud Risk Response
----------------------	------------------------	----------------	--------------------	------------	-------------------	-------------------	--------------------	---------------------

Revenue Recognition	Cash payments to depts	low	possible	All	Depts provide a receipt to the individual at time of payment. Depts outside of Auditors office then send those payments over to our office to receipt into the GL.	Yes, revenue reports are reviewed monthly at the least. Cash is balanced daily and double checked via a second party. Receipts are generated in numerical order and verified daily.	Yes, Cash balanced and verified by two individuals and then locked in safe. Multiple spreadsheets used to balance daily and are used by multiple people, if there was an error, someone would run across it. If a cash tax payment was misapplied, courtesy notices are sent to homeowners, who would then call in to question balance due.	We have had small instances of lost cash, during property tax payment time when we have multiple people coming in to pay along with multiple employees handling cash. It has been very small amounts (under \$5). Usually just a matter of not counting change back correctly. Could go to a different type of register that dispenses the change, but that would be too expensive for the county given the very small time frame it would get used to be effective and the amount of loss is very small.
---------------------	------------------------	-----	----------	-----	--	---	---	---

Expenditure Recognition	county - fraudulent bill	low	possible	All	All expenses paid by check or credit card are reviewed by at least 2 staff members and then by the auditor, finance director, and commissioner. If it was high dollar, accounting system gives warning that expense creates over budget situation at which time we would investigate more thoroughly.	Yes, all expenses paid by credit card are reviewed and verified by the actual receipt and signed off/approved by a reconcile of the card and the dept head before coming to the auditors office to be reviewed again. All expenses paid by check are reviewed and approved by dept head before the auditor's office calls a check. All check expenses are reviewed and approved by the auditor/ Finance Director and a commissioner before payments are sent out.	Yes, credit cards are reviewed and reconciled by at least 2 people before submission to the Auditor's office. Expenses paid by check are reviewed and approved before being sent out for payment by the auditor, finance director and a commissioner. Based on experience with some vendors, we hold invoices to verify to the statement received from the vendor to avoid duplicate payments, or fraudulent invoices.	We do have a credit card policy and a fraud policy in place. There have been mistakes with credit card users using their county issued card to pay for personal items. These instances have been caught right away and the cardholder reimburses the county for the purchase. We have a county credit card policy in place. In addition to our credit card policy, we have custom designed restrictions on what vendors are approved for purchases on all cards.
-------------------------	--------------------------	-----	----------	-----	---	---	--	--

	Expenses not approved by dept header are outside of policies	low	possible	all	All expenses paid by check or credit card are reviewed by at least 2 staff members and then by the auditor, finance director, and commissioner. The Finance Director and board of commissioners review reports monthly (dept heads are provided monthly revenue and expense reports)	Yes, all expenses paid by credit card are reviewed and verified by the actual receipt and signed off/approved by a reconcile of the card and the dept head before coming to the auditors office to be reviewed again. All expenses paid by check are reviewed and approved by dept head before the auditor's office calls a check. All check expenses are reviewed and approved by the auditor/ Finance Director and a commissioner before payments are sent out.	Yes, credit cards are reviewed and reconciled by at least 2 people before submission to the Auditor's office. Expenses paid by check are reviewed and approved before being sent out for payment by the auditor, finance director and a commissioner	I believe our controls are adequate. If there were to be an expense that falls outside of the bill payment policy, the board of commissioners can make the determination on whether or not to pay it.
--	--	-----	----------	-----	--	---	--	---

Balance Sheet Reports could be modified	low	possible	all	State Auditors prepare these financials based on information provided by the County	Yes, Burleigh County is audited by the State yearly.	Yes, multiple reports are reviewed at least monthly.	I believe our controls are adequate due to outside audit.
Government Wide Statements NA	NA	NA	NA	Yes, performed by State	Yes, performed by State	I believe our controls are adequate due to outside audit.	

Misappropriation of Assets:

	Cash Cash payments to depts	low	possible	All	Depts provide a receipt to the individual at time of payment. Depts outside of Auditors office then send those payments over to our office to receipt into the GL.	Yes, revenue reports are reviewed monthly at the least. Cash is balanced daily and double checked via a second party.	Yes, Cash balanced and verified by two individuals and then locked in safe. Multiple spreadsheets used to balance daily and are used by multiple people, if there was an error, someone would run across it.	We have had small instances of lost cash, during property tax payment time when we have multiple people coming in to pay along with multiple employees handling cash. It has been very small amounts (under \$5). Usually just a matter of not counting change back correctly. Could go to a different type of register that dispenses the change, but that would be too expensive for the county given the very small time frame it would get used to be effective and the amount of loss is very small.
--	-----------------------------	-----	----------	-----	--	---	--	---

Fraud Risk Assessment
Burleigh County

Completed by: Robin Grenz
Date: 3/31/2020

Identified Fraud Risks		Likelihood	H/L	Significant (Y/N)	Department	Existing Controls	Control Adequate?	Control Monitored?	Fraud Risk Response
Expenditures county	Personal expenses paid by	low	possible	All		All expenses paid by check or credit card are reviewed by at least 2 staff members and then by the auditor, finance director, and commissioner.	Yes, all expenses paid by credit card are reviewed and verified by the actual receipt and signed off/approved by a reconcile of the card and the dept head before coming to the auditors office to be reviewed again. All expenses paid by check are reviewed and approved by dept head before the auditor's office cuts a check. All check expenses are reviewed and approved by the auditor/ Finance Director and a commissioner before payments are sent out.	Yes, credit cards are reviewed and reconciled by at least 2 people before submission to the Auditor's office. Expenses paid by check are reviewed and approved before being sent out for payment by the auditor, finance director and a commissioner.	There have been mistakes with credit card users using their county issued card to pay for personal items. These instances have been caught right away and the cardholder reimburses the county for the purchase. We have a county credit card policy in place.
	Expenses not approved by dept head/or are outside of policies	low	possible	all		All expenses paid by check or credit card are reviewed by at least 2 staff members and then by the auditor, finance director, and commissioner.	Yes, all expenses paid by credit card are reviewed and verified by the actual receipt and signed off/approved by a reconcile of the card and the dept head before coming to the auditors office to be reviewed again. All expenses paid by check are reviewed and approved by dept head before the auditor's office cuts a check. All check expenses are reviewed and approved by the auditor/ Finance Director and a commissioner before payments are sent out.	Yes, credit cards are reviewed and reconciled by at least 2 people before submission to the Auditor's office. Expenses paid by check are reviewed and approved before being sent out for payment by the auditor, finance director and a commissioner.	I believe our controls are adequate. If there were to be an expense that falls outside of the bill payment policy, the board of commissioners can make the determination on whether or not to pay it.
	Revenue Improper classification	low	no	all		reports are reviewed monthly at the least by dept heads and finance director.	If revenues are not recorded correctly, a Journal entry is provided by the finance director or accountant to correct.	Yes, Finance director and accountant review daily receipts to catch any mistakes early.	I believe controls are adequate, Bank reconciliations are performed monthly to ensure all monies received are recorded.
	not applied to outstanding Receivables receivable	low	no	all		monies received are compared to receivables outstanding. If no receivable outstanding, receipted as misc receipt	Yes, there are only a few departments that create receivables, and all receivables are receipted into the GL from the auditors office.	Yes, aging reports are sent to the corresponding departments monthly. GL is reviewed for misc receipts that may have a receivable set up for it.	I believe our controls are adequate. If funds received for a receivable are missed and receipted as a misc receipt, the funds are still entered into the GL into the same revenue account as the receivable is set up for.
	Payables fraudulent invoices	low	possible	all		All invoices are reviewed and approved by dept head, finance director, auditor, and commission.	yes, All invoices go through a lot of eyes before being entered for payment.	yes, before payables checks are sent out, they are reviewed by the Auditor, Finance Director, and a Commissioner before being approved to be mailed by the commission as a whole.	I believe our controls are adequate due to so many checks and balances being performed before checks are sent out.
Capital Asset	Payroll Scams	low	possible	all		HR dept reviews all payroll changes with the employee to make sure changes are not fraudulent.	yes, There are dual controls in place in HR dept to prevent fraudulent requests.	Yes, if an employee account gets scammed, they will for sure be on the phone with us first.	Controls are adequate at this time. If we go to an online update process, we will need to be sure we have checks and balances in place to avoid fraud.
	falsified time cards	low	possible	all		Dept heads sign off on time cards before designated employee enters the time into the system.	Yes, some depts have actual time clock system, others do not. HR dept verifies all hours entered against timesheets presented.	yes, HR verifies hours entered vs timesheets sent to them. If any questions or discrepancies, HR contacts the dept head.	I feel our controls are adequate. Dept heads are responsible for their employees and their time they are reporting.
	Physical inventory is performed every other year (usually not in an election year) to ensure nothing has gone missing or has been damaged outside of the scope of work.	low	no	all		Departments are responsible for their assets.	yes, Physical inventory is performed to ensure accuracy. Dept heads are responsible for control of their assets.	yes, offices and /or shops are locked when not in use and most if not all buildings have security system of some sort. If a department allowed any misuse of assets, other employees would make it known to someone else (aka, its not fair)	I believe our controls are adequate
Long Term Debt	Errors in calculations	low	possible	all		Outside professional services prepare all bonds and amortization schedules along with transfers of monies regarding bond issuances	Yes, outside professional services and banks have their own fraud mitigation policies in place to protect us as their client. Very trusted partners with the county	Yes, communication between bond counsel and banks ensure accuracy of payments and other vital information	I believe controls are adequate
	Commissioners that operate	high	possible	all		Commissioners are mostly aware of each others private interests and will abstain from voting on an issue if they have a direct connection	yes, commissioners hold themselves and each other responsible for abstaining from voting on any issue they have a direct interest in.	Yes, most issues are discussed to some extent before any meeting and conflicts of interests are identified.	I believe our controls are adequate as there are rules in place via NDCC on boards of commissioners
Conflict of Interest	businesses	high	possible	all		Commissioners are mostly aware of each others private interests and will abstain from voting on an issue if they have a direct connection	yes, commissioners hold themselves and each other responsible for abstaining from voting on any issue they have a direct interest in.	Yes, most issues are discussed to some extent before any meeting and conflicts of interests are identified.	I believe our controls are adequate as there are rules in place via NDCC on boards of commissioners
	Commissioners that operate	high	possible	all		Commissioners are mostly aware of each others private interests and will abstain from voting on an issue if they have a direct connection	yes, commissioners hold themselves and each other responsible for abstaining from voting on any issue they have a direct interest in.	Yes, most issues are discussed to some extent before any meeting and conflicts of interests are identified.	I believe our controls are adequate as there are rules in place via NDCC on boards of commissioners
Related Party Transactions		high	possible	all		Commissioners that operate	yes, commissioners hold themselves and each other responsible for abstaining from voting on any issue they have a direct interest in.	Yes, most issues are discussed to some extent before any meeting and conflicts of interests are identified.	I believe our controls are adequate as there are rules in place via NDCC on boards of commissioners