

**CITY OF GRAND FORKS
GRAND FORKS, NORTH DAKOTA**

INDEPENDENT AUDITOR'S REPORTING REQUIREMENTS
AND OTHER COMMUNICATIONS REQUIRED UNDER
THE SINGLE AUDIT ACT

FOR THE YEAR ENDED DECEMBER 31, 2017

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	10
Schedule of Findings and Questioned Costs	12
Schedule of Prior Audit Findings	13



CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and
Members of the City Council
City of Grand Forks, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Grand Forks, North Dakota, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Grand Forks' basic financial statements and have issued our report thereon dated June 7, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Grand Forks' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Grand Forks' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA**

June 7, 2018



CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and
Members of the City Council
City of Grand Forks, North Dakota

Report on Compliance for Each Major Federal Program

We have audited the City of Grand Forks' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2017. The City of Grand Forks' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The City of Grand Forks' basic financial statements include the operations of the Grand Forks Airport Authority, which spent \$2,681,758 in federal awards. These awards are not included in the City's schedule during the year ended December 31, 2017. Our audit, described below, did not include the operations of the Grand Forks Airport Authority because the Authority engaged us to perform a separate audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Grand Forks' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Grand Forks complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

Management of the City of Grand Forks is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Grand Forks as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 7, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the basic financial statements as a whole.



**BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA**

June 7, 2018

CITY OF GRAND FORKS, NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Program Title	Federal CFDA Number	Award Amount	Amounts Passed Through to Subrecipients	Expenditures
Department of Transportation				
Federal Transit Administration				
Transit Services Programs Cluster				
Pass Through NDDOT:				
NDDOT #38-161-170 Elderly & Persons with Disabilities Program/Capital	20.513	130,254	\$ 89,341	
NDDOT #38-171-104 Elderly & Persons with Disabilities Program	20.513	74,345	<u>37,134</u>	
Total Transit Services Programs Cluster				\$ 126,475
Federal Transit Cluster				
Direct Programs:				
ND-04-0020-00 Vets Comm & Transportation Living Initiative	20.500	2,157,651	282,885	
FTA Operating & Capital Assistance ND-90-4104	20.507	1,213,895	53,899	
FTA Operating & Capital Assistance ND-2018-001-00	20.507	1,277,915	1,277,915	
Pass Through NDDOT:				
NDDOT #38-150-113A Federal Transit Capital Investment Grants	20.500	269,423	<u>14,288</u>	
Total Federal Transit Cluster				1,628,987
Federal Highway Administration				
Pass Through North Dakota State Dept. of Transportation				
Highway Planning and Construction Cluster				
SU-6-986(107)111 (Round About 24th Ave S & S 34th St)	20.205	480,000	13,217	
BRU-6-002(101)911 (Sorlie Bridge Maintenance)	20.205	5,157,879	1,106,998	
NHU-6-986(105)109 (Columbia Road 11th-14th Ave S)	20.205	4,803,000	650,000	
NHU-6-986(116)120 (Columbia Road 40th-47th Ave S)	20.205	3,920,000	3,842,845	
NHU-6-297(008)000 (Paving Repair Demers Ave 129 to 5th Ave S)	20.205	4,465,619	3,951,420	
SU-SS-6-081 (092)945 (Seal Coat Hwy 81)	20.205	215,059	28,070	
TAU-6-297(010)000 (Shared Use Path Demers Ave)	20.205	203,000	203,000	
TAU-6-986(118)122 (Shared Use Path Demers Ave)	20.205	87,000	93,312	
HEU-6-081(088)940 (Pedestrian Countdown Signal Heads)	20.205	25,004	<u>25,004</u>	
Total Highway Planning and Construction Cluster				9,913,866
National Highway Traffic Safety Administration				
Pass Through North Dakota Dept. of Transportation				
Highway Safety Cluster				
NDDOT 12-161-856-1	20.616	12,000	8,303	
NDDOT 12-161-856-2	20.616	12,000	9,103	
NDDOT 12-161-856-3	20.616	10,000	9,509	
NDDOT 12-161-856-4	20.616	6,000	5,395	
NDDOT 12-171-357-1	20.616	12,000	4,507	
NDDOT 12-171-357-2	20.616	22,000	287	
NDDOT 12-171-357-3	20.616	10,000	<u>3,164</u>	
Total Highway Safety Cluster				<u>40,268</u>
Total Department of Transportation				<u>11,709,596</u>

See Notes to the Schedule of Expenditures of Federal Awards

CITY OF GRAND FORKS, NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Program Title	Federal CFDA Number	Award Amount	Amounts Passed Through to Subrecipients	Expenditures
Department of Housing & Urban Development				
Community Development Block Grants -Entitlement Grants Cluster				
B-16-MC-38-0002	14.218	330,877		8,101
B-17-MC-38-0002	14.218	371,429		281,785
Program Income - Revolving Loan Fund	14.218			190,484
Program Income - Supplemental	14.218			407,481
Total Community Development Block Grants - Entitlement Grants Cluster			697,367	887,851
Pass Through North Dakota Dept of Commerce/DCS				
Program Income - Admin.	14.239			14,259
4230-M16-12	14.239	335,000		91,412
Recaptured Funds	14.239			33,940
Total CFDA 14.239				139,611
Total Department of Housing & Urban Development				1,027,462
Department of Health & Human Services				
Pass Through N.D. Department of Health				
Maternal and Child Health Care/Nutrition				
G15.542	93.994	105,000		72,895
G17.436	93.994	80,000		17,363
Total CFDA 93.994				90,258
Aid to Local Public Health Units				
15.141	93.U05	398,185		99,547
17.157	93.U05	414,991		181,872
Total CFDA 93.U05				281,419
Communicable Disease Control				
PF15.278	93.940	4,000		2,124
ND Chronic Disease				
G15.939	93.758	25,000		21,498
G17.431	93.758	22,000		451
Total CFDA 93.758				21,949
Immunization Initiative Grant				
15.431A	93.268	35,924		7,462
15.103	93.539	35,485		17,827
Tobacco Prevention & Control				
G15-66A	93.283	282,888		118,106
G15-95	93.283	68,444		34,222
G17.117A	93.283	235,013		132,342
Total CFDA 93.283				284,670
West Nile Virus Surveillance				
15.1099	93.323	3,500		3,500
Emergency Preparedness & Response				
15.718	93.069	213,875		107,178
15.732	93.069	5,737		5,154
17.019	93.069	5,661		1,145
17.042	93.069	213,875		100,768
Total CFDA 93.069				214,245

See Notes to the Schedule of Expenditures of Federal Awards

CITY OF GRAND FORKS, NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Program Title	Federal CFDA Number	Award Amount	Amounts Passed Through to Subrecipients	Expenditures
Pass Through N.D. Department of Health				
Ryan White Care Grant				
PF15.155B	93.917	55,000		11,780
G15.1066	93.917	55,000		<u>55,000</u>
Total CFDA 93.917				66,780
Tuberculosis Control				
PF15.263	93.117	9,299		9,299
Syringe Services Program				
G17.570	93.940	10,000		9,853
Workplace Breastfeeding Support Project				
G16.1004	93.U01	5,000		5,000
Women's Way Grant				
PF15.208A	93.752	119,870		68,461
PF17.030	93.898	113,770		62,633
Pass Through N.D. Department of Human Services				
North Dakota Substance Abuse Prevention Community Grant				
810-10631	93.U02	29,169		29,167
810-10870	93.U02	69,993		<u>12,726</u>
Total CFDA 93.U02				41,893
Medicaid Cluster				
Health Tracks (formerly Early Prevention Screening Program) 1/1/17-12/31/17	93.778	86,392		86,392
Opioid STR Community Grant	93.U03	180,000		90,000
Refugee Health Services				
2017-HP6	93.566	13,120		12,783
2018-HP6	93.566	10,000		792
Refugee Interpreter Services				
2017-CMA2	93.566	4,420		<u>1,354</u>
Total CFDA 93.566				14,929
Pass Through National Association of County & City Health Officials				
Accreditation Support Initiative for Local Health Department (ASI)				
2016-10722	93.U04	15,000		<u>15,000</u>
Total Department of Health & Human Services				<u>1,393,694</u>
Department of Interior, Fish & Wildlife Service				
Pass Through North Dakota State Historical Society				
38-16-141296-28 FY0216	15.904	26,105		17,443
38-16-141296-28 FY2017	15.904	31,545		<u>8,000</u>
Total CFDA 15.904				25,443
Total Department of Interior, Fish & Wildlife Service				<u>25,443</u>
Department of Justice-Office of Justice Programs				
Pass Through ND State Office of Attorney General				
Bullet Proof Vest Program	16.607	73,809		7,735
2014-WE-AX-0044 (CVIC)	16.590	300,000	113,606	113,606
COPS Hiring Program				
2017-UM-WX-0161	16.710	500,000		195,018
HIDTA 59316-GF	95.001	282,916		84,198
HIDTA 59317-GF	95.001	282,916		<u>11,340</u>
Total CFDA 95.001				95,538
COPS Hiring Program				
2017-UM-WX-0161	16.738	100,600		82,623
2017-DJ-BX-0360	16.738	20,616		3,861
16215 City of Grand Forks/Light of Hope (CVIC)	16.738	9,100	9,100	<u>9,100</u>
Total CFDA 16.738				95,584

See Notes to the Schedule of Expenditures of Federal Awards

CITY OF GRAND FORKS, NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Program Title	Federal CFDA Number	Award Amount	Amounts Passed Through to Subrecipients	Expenditures
Pass Through ND Department of Health				
G15.915	16.588	22,339	13,300	13,300
G17.485	16.588	16,267	2,923	<u>2,923</u>
Total CFDA 16.588				<u>16,223</u>
Total Department of Justice				<u>523,704</u>
Department of Homeland Security				
Pass Through North Dakota Dept of Emergency Services				
HOMELAND SECURITY/#A0457-001-2016-RQ	97.067	119,300		64,125
HOMELAND SECURITY/#A0457-002-2015-RT	97.067	55,000		26,912
HOMELAND SECURITY/#A0457-002-2016-RT	97.067	14,000		1,401
HOMELAND SECURITY/#A0461-003-2015-RQ	97.067	46,010		21,375
HOMELAND SECURITY/#A0461-001-2016-RQ	97.067	38,030		4,924
HOMELAND SECURITY/#A0461-002-2015-RE	97.067	14,000		4,021
HOMELAND SECURITY/#A0461-001-2015-RT	97.067	85,586		35,866
HOMELAND SECURITY/#A0461-003-2016-RT	97.067	54,850		30,168
HOMELAND SECURITY/#A0457-001-2015-RQ	97.067	90,900		<u>56,333</u>
Total CFDA 97.067				<u>245,125</u>
Total Department of Homeland Security				<u>245,125</u>
Department of Commerce				
Economic Development Cluster				
Project 05-19-59026 Revolving Loan Funds	11.307	1,559,824		<u>1,293,116</u>
Total Economic Development Cluster				<u>1,293,116</u>
Total Department of Commerce				<u>1,293,116</u>
North Dakota Industrial Commission				
Drinking Water State Revolving Loan Fund				
EPA Capitalization Grant	66.468	66,000,000		<u>13,661,360</u>
Total North Dakota Industrial Commission				<u>13,661,360</u>
Total Expenditures of Federal Awards			<u>\$ 836,296</u>	<u>\$ 29,879,500</u>

See Notes to the Schedule of Expenditures of Federal Awards

CITY OF GRAND FORKS, NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award grant activity of the City of Grand Forks under programs of the federal government for the year ended December 31, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the City of Grand Forks it is not intended to and does not present the financial position, change in net position, or cash flows of the City of Grand Forks.

NOTE 2 Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Government*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City of Grand Forks has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 Loans Outstanding

The City of Grand Forks had the following loan balances outstanding at December 31, 2017. Current year loan expenditures were \$9,969,336. These loan balances outstanding, except for the current year loan expenditures for the EPA Capitalization Grant, are not included in the federal expenditures presented in the schedule, as they are not considered to have continuing compliance requirements:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
North Dakota Housing Finance Authority		
State Revolving Fund	66.458	
Loan #380800-01		\$ 245,000
Loan #380800-02		150,000
Loan #380806-01(01)		860,000
Loan #380806-01(02)		3,325,000
Loan #1800410-01		2,105,000
Loan #380806-01 (03)		1,680,000
Loan #380806-02		2,070,000
Loan #1800410-03		9,969,336

CITY OF GRAND FORKS, NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 Program Income

As of December 31, 2017, the City of Grand Forks earned \$407,481 in program income from its CDBG Emergency Supplemental Appropriation Grant, \$190,484 in program income from its CDBG Revolving Loan Fund, and \$14,259 in program income from its HOME HUD grant.

NOTE 5 Matching Costs

The accompanying schedule of expenditures of federal awards does not include matching expenditures.

CITY OF GRAND FORKS, NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

Section I-Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? yes no
Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? yes no
Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major programs:

CFDA Number(s) Name of Federal Program or Cluster

14.218 – Community Development Block Grants/Entitlement Grants
66.468 – Capitalization Grants for Drinking Water State Revolving Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$896,385

Auditee qualified as low-risk auditee? yes no

Section II-Financial Statement Findings

There are no findings that are required to be reported under this section.

Section III-Federal Award Findings and Questioned Costs

There are no findings that are required to be reported under this section.

CITY OF GRAND FORKS, NORTH DAKOTA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017

No prior audit findings were required to be reported.