# McLean County receives cleanest rating for audit

# Auditor, staff receive compliments from state

BY KELLI AMELING Associate Publisher

McLean County received the cleanest rating a county can receive for its 2023 audit report.

During the Nov. 25 McLean County Commission meeting, North Dakota Legislative Auditor Jared Mack presented the state's findings for the fiscal year ending December 2023, which gave McLean County an unmodified opinion.

"An unmodified opinion is the cleanest opinion," Mack said.

During his presentation, which he did by phone as the weather conditions made traveling to Washburn difficult during the meeting, Mack reviewed four findings for the commissioners to consider.

Mack noted the financial statements provided from the county to the state auditing team were done on a cash-basis practice. To meet state laws, moving forward, the county will need to prepare financial statements on a Generally Accepted Accounting Principles - or GAAP - basis. Mack described the Century Code referencing this requirement as "stale," but noted it still needed to be done, and the 2023 audit would be last year the state accepts cash-basis accounting for financial statements.

"This isn't a significant finding," Mack said, noting McLean County is taking steps for the switch

Two other findings included getting extra staffing for the county to help segregate duties within the McLean County auditor's office.

"This is a pretty common finding," Mack said, adding about 90 percent of audits in North Dakota at the government level show this as a finding. "I don't expect you to fix it."

Mack said only bigger cities like Bismarck, Minot and Fargo tend to not have these findings in their audits, as they are bigger cities with more personnel to divey up the duties.

"This is not something we are expecting (McLean County) to elevate," Mack said.

The last finding Mack discussed with commissioners was a material journal entry to show money from court activities within the financial statement.

McLean County Auditor Beth Knutson asked Mack the best way for the county to incorporate that line item, as the court system is contracted through the state with their own accounting system.

Mack said she could make a new fund or find a place within a fund to add the line item. He said there are no specifics on how often she has to show activity on the fund, adding it could even be a yearly entry strictly for auditing purposes.

At this time, Mack said the only county he is aware of in

North Dakota doing this is Williams County, but it is something McLean County could start doing so it is not a finding on future audit reviews if they chose to do so.

After presenting the audit, Mackacknowledged Knutson and her team and thanked them for their hard work, flexibility and patience.

"Sometimes, it's not as clean where we get to work from start to finish - (Knutson and her team) were very forthcoming with information, paid attention to us and, frankly, they had patience with us," Mack said. "They did a very nice job and it was a pleasure to work with them - (McLean County) is one of our better county clients on preparedness."

Looking ahead, Mack said there might be some bumps in the road when switching accounting principles and then with auditing those principles, but he was positive and optimistic about the outcome of it.

McLean County Commission Chairman Steve Lee thanked Mack and his team for preparing the audit, noting he didn't hear any complaints from the county side.

Commissioner Curt Olson agreed, thanking Mack for going over the audit report.

"I am glad to hear our staff is doing a good job," Olson said.

The commissioners unanimously accepted the audit report.



Pheasants Forever Present Check

"When you think about conservation, shooting sports almost certainly isn't at the top of the list, but it should be," says Colby Kerber, Director of Conservation Education Programs with Pheasants Forever and Quail Forever. "You've heard the statement that hunters are America's greatest conservationists, and it's true, but seldom do you hear the same about those involved in shooting sports. Whether simply target practicing for fun or competing in recreational shooting like trap, sporting clays, and long-range, it all helps fund conservation efforts through the Pittman-Robertson Act. Shooting sports also provide physical activity, demonstrate sportsmanship, teach responsibility, encourage safe handling of firearms, and serve as a pathway to introduce someone new to hunting. Not to mention it is a wonderful way to spend time with family and friends outdoors!" President of the Sakakawea Pheasants Forever Chapter Lynn Glock presented \$1,000 to Josh Ruffo, coach of the McLean High School Trap Team. (Photo submitted by Lynn Glock)

## RETIREMENT.

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What does the future hold?

"First, I want to acclimate myself to not working," Mike said. "I am looking forward to slowing down and reducing responsibilities, yet."

He will continue to aid in the ministry of St. Paul Lutheran-Garrison and Our Saviors Lutheran- Max as a Synodically Authorized Minister.

Mike is also currently on the boards of the Garrison Area Improvement Association (GAIA), Garrison Garden Club, Dollars for Scholars and Garrison Sportsmen's Club.

He has been asked to assist with other projects and businesses in and around Garrison but has not formalized any agreements.

And don't fret; he and his wife, Deb, will continue with Youngs Produce, their farmer's market venture.

One thing he's most excited for is spending time with their daughters, son-in-law, and grandchild.

Over the years, Mike has dabbled in many of hobbies including photography, woodworking, writing, fishing, golf, hunting, cooking, gardening and "probably a few I can't recall," he said.

"I hope to be able to spend more time on these activities and possibly some new ones," Mike added.

He hopes to continue to travel with Deb and see parts of the United States they have not visited yet.

### Advice for career

Mike has advice for young people starting out on their career paths.

"First is to find a career that interests you, challenges you and you enjoy," Mike said. "Without these three, it is just a paycheck".

He says he's been blessed to have had these with all the 'careers' he's had.

"Second, immerse yourself in what you do and why it is important. Learn the 'whys' and not just the 'hows,' Mike added. "This will bring meaning to your career and provide your best chances not only for personal success, but the sense of satisfaction that you are doing the best you can do at something you truly enjoy doing."

# **Prairie Fare**

BY JULIE GARDEN-ROBINSON, PH.D., R.D., L.R.D.

# When the lights go out — Keep food safe during power outages

It is important to know food safety protocols when your power goes out.

I must have unplugged the vacuum, I thought to myself when it suddenly stopped working.

I walked over to check. The vacuum was still connected. Maybe I blew a fuse.

I flipped on a light switch to go to the basement. The lights didn't work, either.

We were in the middle of our first winter storm of the year. Since my cell phone worked, I learned our home was among about 4,500 homes without power.

I really didn't feel like vacuuming, anyway. I also wasn't looking forward to resetting all the digital clocks in our home.

I hoped the power outage would be brief because I had just shopped for a lot of perishable foods in the refrigerator.

The weather was frigid, so our home would be cooling down. I found our battery-operated lanterns and some candles in case the outage lasted a while. I grabbed a blanket and held a warm dog on my lap.

Unfortunately, my vacuum resumed working within a half hour.

What should you do during power outages, anyway? Let's try a few questions based on U.S. Department of Agriculture (USDA) recommendations.

How long will a full freezer hold a safe temperature?

How long will a half-full freezer hold a safe temperature?

How much dry ice would you need to keep an 18-cubic-foot freezer cold

What are the indications that

you can refreeze meat, poultry and seafood?

During a power outage, how long will a refrigerator keep food at a safe temperature?

Should you taste the food to determine its safety? Why or why not?

Which commonly refrigerated foods are safe beyond a four-hour power outage?

What "tools" would be good to have available to help prevent food safety issues and having to throw away food.

Here are the USDA recommendations:

A full freezer will hold its temperature for about 48 hours.

temperature for about 48 hours. A half-full freezer will maintain its temperature for 24 hours.

Fifty pounds of dry ice will keep an 18-cubic-foot freezer at a safe temperature for two days; however, be sure to wear heavy gloves to protect your hands and avoid putting the dry ice next to food.

Meat, poultry and seafood with visible ice crystals are safe to refreeze. You may want to use these foods first, and be sure to fully cook.

A closed refrigerator will hold food at a cold temperature up to four hours during a power

Tasting food that may be unsafe is not a good plan. When in doubt, throw it out.

High-acid foods such as ketchup, mustard, pickles, jams and jellies are typically safe, but they might spoil sooner. Foods such as cut fruit, creamy salad dressing and raw or leftover meat are not considered safe if left in a refrigerator without power for more than four hours. Keep appliance thermometers in your refrigerator and freezer to monitor temperatures, and keep a digital food thermometer to check foods as needed.

When the power returned, I was ready for some comforting soup, but not more vacuuming.

#### Smoky Sweet Potato Soup with Bacon

3 slices smoked bacon, chopped 1 medium red onion, chopped

2 cloves garlic, minced ½ teaspoon smoked paprika

½ teaspoon kosher salt (or substitute table salt)

½ teaspoon black pepper

½ teaspoon cayenne (or to taste) Pinch of red pepper flakes (optional)

3 sweet potatoes, peeled and diced\*

4 cups low-sodium chicken broth

In a large pot over medium heat. cook bacon. Transfer to a paper towel-lined plate and set aside. In the pot, sauté onions and cook until slightly softened, about 5 minutes. Add garlic and cook until soft and fragrant, around 2 minutes. Season with salt, pepper, smoked paprika, red pepper flakes (if using) and cayenne. Add sweet potatoes and broth. Bring to a boil, then reduce heat to low and simmer until sweet potatoes are tender, 27 to 30 minutes Blend with immersion blender or transfer to a blender in batches and blend until smooth. Crumble bacon and garnish each bowl.

Makes five servings. Each serving has 180 calories, 8 grams (g) fat, 8 g protein, 22 g carbohydrate, 3 g fiber and 450 milligrams sodium.

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