



November 18, 2024

Client #: 36310

Edmore School District #2
PO Box 188
Edmore, ND 58330

RE: 2023 Audit Report of Edmore School District #2

The audit report shown above as submitted by Nadine Julson, LLC has been reviewed and approved by this office. You may now pay the public accountant fee for this report.

For your information, our review disclosed the following findings:

- In the Independent Auditor's Report, the Required Supplementary Information paragraph is missing the statement that such information is the responsibility of management (AU-C 730.08(b)).
- The Notes to the Financial statements define and identify a Debt Service Fund as a major fund. There is not a debt service fund in the financial statements.
- The 'Other Reporting Required by Government Auditing Standards' section of the Independent Auditor's report has not been updated for minor changes from standards updates. (Government Auditing Standards and Single Audit Guide Chapter 4 Appendix Examples)

Effective July 1, 2024, the North Dakota State Auditor's office will no longer bill for these reviews.

If you have any questions or comments, please contact our office at (701) 328-2241 or email ndsao@nd.gov

Sincerely,

A handwritten signature in cursive script that reads 'Lindsey Slappy'.

Lindsey Slappy, CPA – Director of Quality Assurance
North Dakota State Auditor's Office