Office of the
State Auditor

Checklist for Annual Financial Review Process

Local governments that submit an Annual Financial Review to the North Dakota State Auditor's Office must include the following financial documentation. This checklist ensures that all necessary records are provided for an accurate annual review.

- [ ] **12 Months of Bank Statements**
  Gather bank statements for all checking accounts for the past 12 months.

- [ ] **Year-End Statement for Other Cash Accounts**
  Collect year-end statements for savings, Certificate of Deposits, or any other cash accounts you may have.

- [ ] **Year-End Debt Statement by Account or Debt Payment Schedule**
  Obtain a year-end debt statement for each account, or a debt payment schedule that outlines outstanding balances and payments.

- [ ] **Trial Balance, Profit and Loss, or Statement of Activities**
  Retrieve a report that summarizes all financial activity in the ledger, like a trial balance, profit and loss statement, or statement of activities.

- [ ] **Annual Financial Review Form**
  The annual financial review form can be found on our website at ND.gov/Auditor/Forms.

Once we have all of the records above, we will add your entity to our annual review queue.

How to Submit to Our Office

By Email (Preferred):

Name the files clearly (e.g., "Entity_Name_2024_Bank_Statements.pdf").

Write an email explaining what documents are being sent.

Attach all the necessary files to the email.

Double-check the attachments for accuracy before sending.

Send to saoadmin@nd.gov

By Mail:

Print the required documents. Please only send copies, not the original documents.

Place them in an envelope and label it clearly.

Mail to:

ND State Auditor's Office
600 E Boulevard Ave., Dept. 117
Bismarck, ND 58505-0060