



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2022 Annual Financial Report of **City of Conway**



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HAVE QUESTIONS? ASK US.

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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for the City of Conway for the year ended 2022. This review was done under the authority of North Dakota Century Code 54-10-14. These reviews are limited in scope and are not completed under the Auditing or Attestation standards issued by the American Institute of Certified Public Accountants.

This review was limited to verifying the following:

- Fund balances submitted on the Annual Financial Report agreed to the balances held at the bank.
- Long-term debt reported agrees to debt statements.
- Required fund breakouts are reported.

During the basic review, we identified that bank balances didn't agree to total balances reported on the Annual Financial Report.

Additional procedures for the bank balances were completed. We received a listing of outstanding checks and deposits at the year end. These were verified with accounting records to ensure they were an outstanding item that would impact the Annual Financial Report. There were additional differences identified.

We determined the total amount of revenue and expenditures from bank records. We performed a comparison between the bank records and the accounting records and identified the transactions that were not recorded to the accounting ledger. Finally, we reviewed the support for those transactions to ensure nothing appeared unusual.

Any comments from either the Basic Review or Extended Review are included at the back of the report.

North Dakota State Auditor's Office
Bismarck, North Dakota
July 10, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
Highway Taxes	\$ 866.42	\$ 866.42
All Other Taxes	<u>28.66</u>	<u>28.66</u>
Total Taxes	<u>895.08</u>	<u>895.08</u>
State Aid Distribution	<u>1,539.16</u>	<u>1,539.16</u>
Total Intergovernmental	<u>1,539.16</u>	<u>1,539.16</u>
Total Receipts	<u>\$ 2,434.24</u>	<u>\$ 2,434.24</u>
Disbursements		
Payroll And Benefits	\$ 1,964.50	\$ 1,964.50
Utilities	345.00	345.00
Other Operating	<u>211.00</u>	<u>211.00</u>
Total Personnel And Administrative	<u>2,520.50</u>	<u>2,520.50</u>
Repairs And Maintenance	<u>420.11</u>	<u>420.11</u>
Total Capital And Infrastructure	<u>420.11</u>	<u>420.11</u>
Total Disbursements	<u>\$ 2,940.61</u>	<u>\$ 2,940.61</u>
Beginning Fund Balance	\$ 3,806.49	\$ 3,806.49
Current Year Activity	<u>(506.37)</u>	<u>(506.37)</u>
Ending Fund Balance	<u>\$ 3,300.12</u>	<u>\$ 3,300.12</u>



Comments Letter

Highway Tax Dollars - Not in its own Fund (2022)

During review of the annual financial report, a total of \$866.42 in Highway tax revenue was received and deposited into the General Fund.

North Dakota Century Code 54-27-19(5) requires all highway tax funds to be deposited into a separate fund by cities.

Suggested Change:

The entity should track revenues and expenditures related to highway tax revenue in a Highway Tax Fund.



Office of the
State Auditor

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JOSHUA C. GALLION

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