



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **North Dakota Board of Professional Soil Classifiers**



TABLE OF CONTENTS

INTRODUCTION

Basic Review Summary 1

REPORT

Annual Financial Report..... 2







Comments..... 3



HAVE QUESTIONS? ASK US.

**NORTH DAKOTA STATE
AUDITOR’S OFFICE**

600 E. Boulevard Ave. Dept 117
Bismarck, North Dakota 58505

-  701-328-2241
-  NDSAO@nd.gov
-  ND.gov/Auditor
-  Facebook.com/NDStateAuditor
-  Linkedin.com/company/NDStateAuditor
-  Youtube.com/@NDStateAuditor



OFFICE OF GOOD GOVERNMENT

Free resources and support for local
governments across North Dakota.

-  ND.gov/Auditor/Office-Good-Government



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Capitol
600 E. Boulevard Ave. Dept. 117
Bismarck, ND 58505

www.nd.gov/auditor

ndsao@nd.gov

Basic Review Summary

We have reviewed the cash basis Annual Financial Report for ND Board of Professional Soil Classifiers for the year ended June 30, 2024. 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.

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 the Basic Review are included at the back of the report.

North Dakota State Auditor's Office
Bismarck, North Dakota
May 7, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
Licenses And Permits	\$ 3,920.00	\$ 3,920.00
Total Licenses And Permits, And Fees	<u>3,920.00</u>	<u>3,920.00</u>
Interest And Dividends	<u>404.21</u>	<u>404.21</u>
Total Miscellaneous Receipts	<u>404.21</u>	<u>404.21</u>
Total Receipts	<u>\$ 4,324.21</u>	<u>\$ 4,324.21</u>
Disbursements		
Payroll And Benefits	\$ 2,454.11	\$ 2,454.11
Insurance	345.97	345.97
Other Operating	<u>60.00</u>	<u>60.00</u>
Total Personnel And Administrative	<u>2,860.08</u>	<u>2,860.08</u>
Total Disbursements	<u>\$ 2,860.08</u>	<u>\$ 2,860.08</u>
Beginning Fund Balance	\$ 41,805.55	\$41,805.55
Current Year Activity	<u>1,464.13</u>	<u>1,464.13</u>
Ending Fund Balance	<u>\$ 43,269.68</u>	<u>\$43,269.68</u>



Comments Letter

No comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

 [ND.gov/Auditor](https://nd.gov/Auditor)

 NDSAO@nd.gov

 701-328-2241

 Facebook.com/NDStateAuditor

 YouTube.com/@NDStateAuditor

 Linkedin.com/company/NDStateAuditor