



January 11, 2023

CarlsonSV CPAs & Advisors
2450 College Way
Fergus Falls, Minnesota 56537

RE: 2021 Audit Report of Dwight Rural Fire District

We have reviewed the audit report shown above and have notified Dwight Rural Fire District that the fee may now be paid.

Based on our review, I have the following comments:

- The recommendation includes the statement “While we recognize the district’s staff is not large enough to permit an adequate segregation of duties...” Is this an objectively verifiable statement for which the firm is willing to take responsibility? Regardless, consider excluding it in the future. It doesn’t add value to the finding and, if anything, gives a reader the impression the auditor is excusing management from its responsibility for an adequate system of internal controls (GAO 4.28).
- The SSAP should disclose the capitalization threshold(s) for capital assets. (GASB Cod. Sec. 2300.106a(8))

Thank you for your cooperation. If you have any questions or comments, please contact me at (701) 328-2241 or email saoadmin@nd.gov.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Cox'.

Dan Cox, CPA - Audit Manager
North Dakota State Auditor’s Office