



August 26, 2024

Widmer Roel, PC
4334 18th Ave South Ste 101
Fargo, ND 58103

RE: 2022 Audit Report of Finley Sharon School District #19

We have reviewed the audit report shown above and have notified Finley Sharon School District #19 that the public accountant fee may now be paid.

Based on our review, I have the following comments:

- Pertaining to the Auditors responsibility, Government Auditing Standards (GAS) should also be included here. AU-C 700.35
- In the section of "Performing an audit in accordance with GAAS, the auditor's responsibilities are to:" should also include reference to Government Auding Standards (GAS) AU-C 700.36
- On the Statement of Activities, capital outlay is listed which is improper.
- With the change in the standards update regarding GASB 87. Operating leases are now referred to as just Leases or Right to use Lease Assets.
- There is no transfer note that discloses the purpose of interfund balances/transfers (GASB Cod. Sec. 2300.126-.127).

Thank you for your cooperation. 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 black ink that reads "Lindsey Slappy".

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