



# **Independent Auditor Presentation**

## **Audit Results**

**For fiscal year ended June 30, 2024**

Whitney Crockett, CPA  
Audit Partner

# Annual Audit

- Maze and Associates – we are an independent CPA firm, independent from DSRSD.
- Audit was conducted in accordance with auditing standards generally accepted in the United States of America.

# Results of Audit – District's FS

## ■ Independent Auditor's Report

- (pg. 20 of District's Annual Comprehensive Financial Report; pg. 61 of District's agenda packet)
- Unmodified/clean opinions...fairly stated, in all material respects...in conformity with accounting principles generally accepted (GAAP) in the USA.
- Emphasis of a Matter – for a prior period adjustment in the amount of \$3,911,343, which is also discussed in Note 1Q.

# Results of Audit – District

- Management's Discussion and Analysis  
(pg. 24 of District's FS; pg. 63 of packet)
  - Prepared by Finance Staff
  - Discusses significant activity for the fiscal year

# Results of Audit – District

- Memorandum on Internal Control (MOIC)
  - Three possible categories for comments:
    - Material Weakness
    - Significant Deficiency
    - Other Matters

# Results of Audit – District

## ■ Required Communications

- ☐ No changes in accounting policies, other than implementation of GASB 100 (Note 1Q)
- ☐ No unusual transactions
- ☐ Significant accounting estimates
- ☐ No disagreements with management
- ☐ No material adjustments or uncorrected misstatements to report

# QUESTIONS?



*"We are in the business to help our clients succeed"*