

**CARVER COUNTY
CHASKA, MINNESOTA**

MANAGEMENT AND COMPLIANCE LETTERS

YEAR ENDED DECEMBER 31, 2023



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Carver County
Chaska, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Carver County, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Carver County's basic financial statements, and have issued our report thereon dated June 28, 2024. Our report includes a reference to other auditors who audited the financial statements of Carver County Community Development Agency as described in our report on Carver County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Carver County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Carver County's internal control. Accordingly, we do not express an opinion on the effectiveness of Carver County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carver County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 28, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners
Carver County
Chaska, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Carver County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Carver County's major federal programs for the year ended December 31, 2023. Carver County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Carver County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Carver County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Carver County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

Carver County's basic financial statements include the operations of the Carver County Community Development Agency, which expended \$1,543,696 in federal awards which is not included in Carver County's schedule of expenditures of federal awards during the year ended December 31, 2023. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the Carver County Community Development Agency because the organization unit engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Carver County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Carver County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Carver County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Carver County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Carver County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Carver County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 28, 2024

CARVER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Agriculture WIC Farmers' Market Nutrition Program	10.572	Not provided	\$ 368	\$ -
Passed Through Minnesota Department of Human Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	232MN101S2514	594,987	\$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	232MN127Q7503	10,692	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	232MN101S2520	30	-
Total Assistance Listing #10.561			<u>605,709</u>	-
Passed Through Minnesota Department of Health WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	232MN004W1003	168,506	-
Total U.S. Department of Agriculture			<u>\$ 774,583</u>	<u>\$ -</u>
U.S. Department of Interior Fish and Wildlife Service				
Passed Through Minnesota Department of Natural Resources Great Lakes Restoration	15.662	R29G2019AP00841	\$ 1,610	\$ -
U.S. Department of Justice				
Direct				
Drug Court Discretionary Grant Program	16.585	N/A- Direct	\$ 228,231	\$ -
Girls in the Juvenile Justice System	16.830	N/A- Direct	15,873	-
Passed Through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	P0760VOCAFFY21	36,980	-
Crime Victim Assistance	16.575	P0760VOCA22	18,978	-
Total Assistance Listing #16.575			<u>55,958</u>	-
Public Safety Partnership and Community Policing Grants	16.710	P0730AH2021	643	-
Total U.S. Department of Justice			<u>\$ 300,705</u>	<u>\$ -</u>
U.S. Department of Labor				
Passed Through Hennepin County				
WIOA Adult Program	17.258	2093100/3093100	\$ 146,990	\$ -
WIOA Youth Activities	17.259	2093600/3093600	40,169	-
WIOA Dislocated Worker Formula Grants (Total Expenditures for WIOA Cluster \$229,010)	17.278	2098000/3098000	41,851	-
Total U.S. Department of Labor			<u>\$ 229,010</u>	<u>\$ -</u>
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation				
Highway Planning and Construction Cluster	20.205	00010	\$ 1,041,320	\$ -
Passed Through Minnesota Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	F-ENFRC23-2023-CARVERSO	9,650	3,551
National Priority Safety Programs	20.616	F-ENFRC23-2023-CARVERSO	3,000	1,038
(Total Expenditures for Highway Safety Cluster \$12,650)				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	F-ENFRC23-2023-CARVERSO	6,500	1,496
Total U.S. Department of Transportation			<u>\$ 1,060,470</u>	<u>\$ 6,085</u>
U.S. Department of Treasury				
Direct				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A- Direct	\$ 10,108,192	\$ -
U.S. Department of Education				
Passed Through Minnesota Department of Health				
Special Education-Grants for Infants and Families	84.181	BO4MC32551	\$ 457	\$ -
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	NU90TP922026	\$ 78,824	\$ -
Universal Newborn Hearing Screening	93.251	H61MC0035	1,100	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CARVER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grant Numbers	Expenditures	Passed Through to Subrecipients
Passed Through Minnesota Department of Health (Continued)				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000508	176,451	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	NU90TP922188	32,629	-
Temporary Assistance for Needy Families Cluster	93.558	2501MNTANF	77,423	-
(Total Temporary Assistance for Needy Families 93.558-\$417,930)				
Centers for Disease Control and Prevention Collaboration with Academia to Strength Public Health	93.967	NE11OE000048	17,103	-
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC32551	46,678	-
Passed Through Minnesota Department of Human Services				
Promoting Safe and Stable Families	93.556	2301MNFPS	5,640	-
Temporary Assistance for Needy Families Cluster	93.558	2301MNTANF	242,863	-
Temporary Assistance for Needy Families Cluster	93.558	2401MNTANF	97,644	-
Total Assistance Listing #93.558			\$ 340,507	\$ -
(Total Temporary Assistance for Needy Families 93.558-\$417,930)				
Child Support Enforcement	93.563	2301MNCSES	1,198,921	-
Refugee and Entrant Assistance-State Administered Programs	93.566	2301MNRCA	2,129	-
Fund	93.596	2301MNCCDF	64,731	-
Community-Based Child Abuse Prevention Grants	93.590	2202MNBCAP	27,973	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2301MNCWSS	8,944	-
Foster Care-Title IV-E	93.658	2301MNFOST	555,180	-
Social Services Block Grant	93.667	2301MNSOSR	308,194	-
Chafee Foster Care Independence Program	93.674	2301MNCILP	27,597	-
Children's Health Insurance Program	93.767	2305MN5021	2,532	-
Medical Assistance Program (Medicaid Cluster)	93.778	2305MN5ADM	3,121,600	-
Medical Assistance Program (Medicaid Cluster)	93.778	2305MN5MAP	10,586	-
Total Assistance Listing #93.778			\$ 3,132,186	\$ -
Block Grant for Community Mental Health Services	93.958	B09SM083980	57,211	-
Block Grants for the Prevention and Treatment of Substance Abuse	93.959	B08TI084653	3,250	-
Total U.S. Department of Health and Human Services			\$ 6,165,203	\$ -
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29CG70CBLA21	\$ 7,000	\$ -
Emergency Management Performance Grants	97.042	EMC-2022-EP-00007	59,317	-
Homeland Security Grant Program	97.067	EMW-2022-SS-00100	73,764	-
Total U.S. Department of Homeland Security			\$ 140,081	\$ -
Total Federal Expenditures			\$ 18,780,311	\$ 6,085

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CARVER COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023**

NOTE 1 REPORTING ENTITY

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Carver County. Carver County's financial statements include the operations of the Carver County Community Development Agency (CDA) component unit, which expended \$1,543,696 in federal awards during the year ended December 31, 2023, which are not included in the Schedule of Expenditures of Federal Awards. The Carver County CDA has its own single audit. The County's reporting entity is defined in Note 1 to the financial statements.

NOTE 2 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Carver County under programs of the federal government for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Carver County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Carver County.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Carver County has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 RECONCILIATION TO SCHEDULE OF INTERGOVERNMENTAL REVENUE

Federal grant revenue per Schedule of Intergovernmental Revenue	\$	18,737,596
Grants received more than 60 days after year-end, unavailable in 2023		
Drug Court Discretionary Grant Program		52,728
Girls in the Juvenile Justice System		7,353
Highway Planning and Construction		279,045
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) -- COVID		2,523
Promoting Safe and Stable Families		1,410
Temporary Assistance for Needy Families		31,970
Stephanie Tubbs Jones Child Welfare Services Program		1,404
Emergency Management Performance Grants		59,317
Unavailable in 2022, recognized as revenue in 2023		
Great Lakes Restoration		(1,295)
Immunization Cooperative Agreements		(325,515)
Stephanie Tubbs Jones Child Welfare Services Program		(3,420)
Chafee Foster Care Independence Program		(8,709)
Emergency Management Performance Grants		(54,096)
		(54,096)
Expenditures Per Schedule of Expenditures of Federal Awards	\$	18,780,311

**CARVER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of Major Federal Programs

Assistance Listing Number(s)

21.027

Name of Federal Program or Cluster

COVID-19 State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X yes _____ no

**CARVER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Section IV – MN Legal Compliance Findings

2023-001: Timely Payment of Invoices

Criteria: Minnesota Statute §471.425 Subd. 2 states that the County must pay each vendor obligation according to the terms of the contract or, if no contract terms apply, within 35 days from receipt of the invoice, product, or services rendered.

Condition: During the audit, we noted two invoices that were not paid within the 35 day requirement.

Effect: The County is not in compliance with this statute.

Cause: The invoices were received in another department and not provided to the finance department in a timely manner to ensure prompt payment.

Recommendation: We recommend the County work with all decentralized departments to ensure invoices are remitted to the finance department for prompt payment.

Views of Responsible Officials: Management will continue to work with all department to help ensure more timely payment of all invoices.

**CARVER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section IV – MN Legal Compliance Findings (Continued)

2023-002: Individual Ditch System Deficits

Criteria: Minnesota Statute §103E.655, requires drainage system costs to be paid from the ditch system account for which the costs are being incurred. If money is not available in the drainage system account on which the warrant is drawn, this statute allows for loans to be made from other ditch systems with surplus funds or from the General Fund to a ditch system with insufficient cash to pay for expenditures.

Condition: The County had twelve individual ditch systems with deficit cash balances at year-end totaling \$282,553.

Effect: The County is not in compliance with this statute.

Cause: The expenditures were from ditch systems with insufficient cash to cover the expenditures. The County did not later borrow funds from other ditch funds or the general fund to cover this negative cash balance.

Recommendation: We recommend that if ditch expenditures are paid for by a ditch fund without enough cash to cover the expenditures; that a loan be made from another ditch fund with sufficient cash to cover the applicable expenditures or from the General fund to avoid the issue of having negative cash at year-end.

Views of Responsible Officials: Maintaining positive cash balances for a ditch system is a systemic challenge and unavoidable in certain circumstances. The County's Property and Financial Services Director disagrees with the Auditors' opinion that Minnesota Statute §103E.655 specifically requires individual ditch systems to maintain positive cash balances. Thus, when a ditch system has insufficient cash to cover its expenditures, the County prefers from a transparency, awareness, and accountability perspective for cash deficits in individual ditch systems to be clearly presented in the County's Financial Statements.



INDEPENDT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of County Commissioners
Carver County
Chaska, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, discretely presented component unit, each major fund, and the other aggregate remaining fund information as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2024. We did not audit the basic financial statements of the Carver County Community Development Agency which represents the amounts shown as the discretely presented component unit.

In connection with our audit, we noted that Carver County failed to comply with provisions of the claims and disbursements and miscellaneous provisions of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Questioned Costs as items 2023-001, and 2023-002. Also, in connection with our audit, nothing came to our attention that caused us to believe that Carver County failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Counties*, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Government Auditing Standards requires the auditor to perform limited procedures on Carver County's response to the legal compliance findings identified in our audit and described in the Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
June 28, 2024

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