



427 SOUTH CHAPELLE
C/O 500 EAST CAPITOL
PIERRE, SD 57501-5070
(605) 773-3595

RUSSELL A. OLSON
AUDITOR GENERAL

September 9, 2021

Gib Rodgers, Governing Board Chairperson
and
Doug DeBoer, County Auditor

Hand County
415 West 1st Avenue
Miller, SD 57362

This will confirm our understanding of the services we are to provide Hand County as per request from the County Auditor on September 9, 2021.

The County Auditor has requested that the Department of Legislative Audit provide assistance as a non-audit service in the compiling of the following modified cash basis financial statements and supplementary information as of and for the years ending December 31, 2019 and December 31, 2020:

- Statement of Net Position – Governmental Activities
- Statement of Activities – Governmental Activities
- Balance Sheet – Governmental Funds
- Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
- Statement of Fiduciary Net Position – Fiduciary Funds
- Statement of Changes in Fiduciary Net Position – Fiduciary Funds (2020 only)
- Supplementary Information – Budgetary Comparison Schedule – General Fund
- Supplementary Information – Budgetary Comparison Schedule – Road and Bridge Fund

These non-audit services do not constitute an audit in accordance with Government Auditing Standards as we are simply performing the non-audit services of compiling the information from your records. You are responsible for making all management decisions and performing all management functions relating to the basic financial statements and budgetary comparison schedules and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with the compiling of the above basic financial statements and supplementary information and that you have reviewed and approved them prior to their issuance and audit and have accepted responsibility for them. The County has designated the County Auditor as the individual with suitable skills, knowledge and experience to oversee these non-audit services.

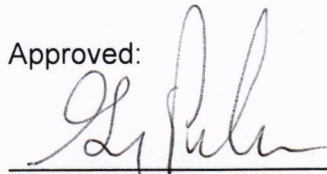
Since we are compiling the above basic financial statements and budgetary comparison schedules directly from your records, any accounting errors or coding errors will not be corrected and will be subject to audit adjustment, if any are noted during the audit. Having the Department of Legislative Audit compile these documents for you will not, in any way, safeguard the County from an internal control finding related to financial reporting, if warranted.

Our fee for these services will be based on the time actually spent at our standard hourly rate is determined in accordance with state statute (Fiscal Year 2022 rate is \$75.00) and is subject to change each July 1st.

Sincerely,

Toby Qualm
Auditor IV

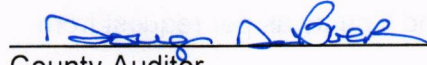
Approved:



Governing Board Chairperson

9-27-21

Date



County Auditor

9-27-2021

Date