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

RUSSELL A. OLSON  
AUDITOR GENERAL

November 2, 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 (County) as of December 31, 2020 and for each of the years in the biennial period then ended. We will perform a financial and compliance audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2020 and for each of the years in the biennial period then ended and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We understand that the basic financial statements of the County will be presented in accordance with the Special Purpose Framework – Modified Cash Basis of Accounting. Our audit will be conducted with the objective of expressing an opinion on each opinion unit applicable to those financial statements.

We have also been engaged to report on supplementary information that accompanies the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Budgetary Comparison Schedules
- Schedule of Changes in Long-Term Debt
- Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)

### **Audit Objectives**

The objective of our audit is the expression of our opinions as to whether the County's basic financial statements are fairly presented, in all material respects, in conformity with Special Purpose Framework - Modified Cash Basis of Accounting and to report on the fairness of the additional information referred to in the first section above when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on: