

From: [Thomas Hezseltine](#)
To: [Stewart Okobia](#)
Subject: Other Matters
Date: Tuesday, June 6, 2023 9:02:09 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

Budgetary Compliance – We noted that actual expenditures exceed the final budget amounts in the general fund. We recommend that the District ensures amounts do not exceed final budgeted amounts.

Cash Management – We noted that the Deposit and Investment Report filed with the Money Management Council was incorrect and certain deposits were not deposited within three days upon receipt. We recommend that the District ensure amounts are reported correctly, and receipts should be deposited with the three-day rule.

Views of Responsible Officials – We appreciate the comments and will implement procedures as appropriate.



Thomas Hezseltine, CPA

Audit Manager

Office: 801.225.6900 | Direct: 801.494.6090

Fax: 801.226.7739

1329 South 800 East

Orem, UT 84097

www.squire.com

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