February 19, 2025
City of Wilton
Agenda

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Approve Special Meeting Minutes
5. Approve Meeting Minutes
6. Finalize Agenda
7. City Maintenance Report
   A. Water Tower Mixer
   B. Water Valve

8. Old Business
   A.
   B.
   C.

9. New Business
   A. Tim Keller
   B. Bond Payments – 2021 Improvement Project
   C. Wilton School – Water and Sewer Line Refund
   D. 2024 Audit Engagement Letter
   E. Deficiency Fund – Convert to CD
   F. Old Hall Fridge and Stove – Sell on bid
   G.
   H.

10. Reports
11. Bills
12. Adjournment

February 5 2025

A special hearing of the Board of City Commissioners was held on February 5, 2025, at 6:50 p.m. at the City Meeting Room. Present Commissioners John Clausen, Bernell Hedstrom, Lisa Hedstrom and Jim Schacher. In Pres. Domonoske-Kellar absence the meeting was chaired by Comm. Clausen.

Motion made by Schacher and seconded by L. Hedstrom to approve the agenda as presented. All present voted aye, motion carried.

Motion made by L. Hedstrom and seconded by Schacher to approve the Quentin and Joyce Spizters application so subdivided parcel 10-142-80-00-02-600 into 2 parcels as presented. All present voted aye, motion carried. The Planning and Zoning Board approved the application on January 13, 2025.

With no other items for discussion Comm. Clausen declared the meeting adjourned at 6:53 p.m.

Pattie Solberg, City Auditor LeeAnn Domonoske-Kellar, Pres.

February 5 2025

A regular meeting of the Board of City Commissioners was held on February 5, 2025, at 7:00 p.m. at the City Meeting Room. Present Commissioners John Clausen, Bernell Hedstrom, Lisa Hedstrom and Jim Schacher. In Pres. Domonoske-Kellar absence the meeting was chaired by Comm. Clausen.

Motion made by Schacher and seconded by L. Hedstrom to approve the minutes from the January 15, 2025 meeting as presented. All present voted aye, motion carried.

Motion made by Schacher and seconded by L. Hedstrom to approve the agenda with the addition of Jim Schacher resignation under new business. All present voted aye, motion carried.

General discussion was held about the 2026 police contract.

Motion made by Schacher and seconded by L. Hedstrom to charge the 4 properties that had or will have new water and sewer service line installed during the Improvement Project be billed for the local cost. Roll call vote. Aye: Comm. B. Hedstrom, L Hedstrom and Schacher. Abstained: Comm. Clausen.

Motion made by Schacher and seconded by L. Hedstrom to assess the cost of the water and sewer service lines to the property owners for 5 years. Roll call vote. Aye: Comm. B. Hedstrom, L Hedstrom and Schacher. Abstained: Comm. Clausen.

Motion made by L. Hedstrom and seconded by Schacher to approve the Pheasants Forever gaming application to hold a raffle on April 5, 2025 as presented. All present voted aye, motion carried.

Motion made by L. Hedstrom and seconded by B. Hedstrom to close the Building Fund with a closing balance of $3.32 and move the funds to the General Fund. All present voted aye, motion carried.

General discussion was held about replacing 3 exterior doors at the Memorial Hall. It is estimated it will cost $2000.00 to replace the 3 doors. The funds will be requested from the Sales and Use Board.

Motion made Schacher and seconded by B. Hedstrom to request $28,500 from the Sales and Use Board to cover the cost of the emergency repairs to the water tower. All present voted aye, motion carried.

Motion made by Schacher and seconded by L. Hedstrom to advertise for the hall custodian position. All present voted aye, motion carried.

Motion made by L. Hedstrom and seconded by Schacher to approve the 2024 Annual Financial Report as presented. All present voted aye, motion carried.

Comm. Schacher informed the board that the March 5, 2025 meeting would be his last meeting because he is moving out of City limits.

Motion made by L Hedstrom and seconded by Schacher to pay bills as presented. All present voted aye, motion carried.

With no other items for discussion Comm. Clausen declared the meeting adjourned at 7:26 p.m.

-99578 Visa 350.37
-89523 NDPERS 112.50
-89522 NDPERS 26.00
-89521 NDPERS 2,296.39
-89520 NDPERS 112.50
-89519 US Treasury 3,252.12
22092 Dennis Dockter 1,625.92
22093 Void
22094 Pattie Solberg 2,017.21
22095 Ottertail Power 2,773.13
22096 Dean Larson 1,729.36
22097 Advanced Business Methods 95.31
22098 Capital City Restaurant Supply 6,000.00
22099 Union Bank 15.00
22100 Dennis Dockter 1,625.92
22101 Dean Larson 1,756.79
22102 Pattie Solberg 2,017.21
22103 Tru-Community Bank 410.00
22104 Tru-Community Bank 100.00

Pattie Solberg, City Auditor

LeeAnn Domonoske-Kellar, Pres.

Bank of North Dakota

State Revolving Fund (SRF) Invoice

BND is providing the billing services for the PFA/DEQ SRF loans.
Any questions can be directed to:
PFA at 701.328.7100

INTEREST AND PRINCIPAL PAYMENT DUE DATE	03/01/2025

FUNDS SCHEDULED TO DRAW TWO (2) BUSINESS DAYS PRIOR TO PAYMENT DATE

CITY OF WILTON
ATTN: CITY AUDITOR
PO BOX 278
WILTON ND 58579

Name of Issue CITY OF WILTON
WATER AND SEWER REVENUE BOND
SERIES 2022A & 24A

WILTWTR22A

INTEREST DUE	9,928.32
PRINCIPAL DUE	0.00
TOTAL PRINCIPAL AND INTEREST DUE	9,928.32

FEES DUE

SRF PROGRAM ADMINISTRATION FEE	3,309.44

TOTAL FEES DUE	3,309.44
TOTAL DUE	13,237.76

Please Return to BND if Account Information has Changed

Name of Customer Financial Institution:	
ABA Routing Number:	
Account Number:	
Type of Account (Checking or Savings):	
Signature:	**Date:**

Bank of North Dakota

State Revolving Fund (SRF) Invoice

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INTEREST AND PRINCIPAL PAYMENT DUE DATE	03/01/2025

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CITY OF WILTON
ATTN: CITY AUDITOR
PO BOX 278
WILTON ND 58579

Name of Issue	CITY OF WILTON WATER AND SEWER REVENUE BOND SERIES 2022B & 2024B WILTWTR22B

INTEREST DUE 11,977.32

PRINCIPAL DUE 0.00

TOTAL PRINCIPAL AND INTEREST DUE 11,977.32

FEES DUE

SRF PROGRAM ADMINISTRATION FEE	3,992.44

TOTAL FEES DUE 3,992.44

TOTAL DUE 15,969.76

Please Return to BND if Account Information has Changed	
Name of Customer Financial Institution:	
ABA Routing Number:	
Account Number:	
Type of Account (Checking or Savings):	
Signature:	**Date:**

800.472.2166 ext. 5753 701.328.5753 TTY 800.966.6888

BradyMartz

January 17, 2025

City Commission and City Auditor
City of Wilton
P.O. Box 278
Wilton, ND 58579

This letter is to confirm and specify the terms of Brady, Martz, & Associates, P.C., Brady Martz, LLC and their respective affiliates (collectively "BMA") engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom services are provided to confirm the following arrangements.

We are pleased to confirm our understanding of the services we are to provide the City of Wilton for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Wilton as of and for the year ended December 31, 2024.

We have also been engaged to report on supplementary information other than required supplementary information (RSI) that accompanies the City of Wilton's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of American (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Budgetary Comparison Schedule – Modified Cash Basis – General Fund
2) Budgetary Comparison – Modified Cash Basis – major special revenue funds (if any)
3) Combing Statements – Nonmajor Funds
4) Schedule of Changes in Fund Balances and Changes in Net Position
5) Schedule of Indebtedness
6) Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) City Officials

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 and *Government*

Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Wilton's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Wilton's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Wilton's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with modified cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). You are responsible for including all informative disclosures that are appropriate of the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers) and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, journal entries, and data collection form of the City of Wilton in conformity with the modified cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, related notes, journal entries, data collection form, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City of Wilton and the North Dakota State Auditor's Office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brady Martz & Associates P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Dakota Auditor's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brady Martz & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the North Dakota State Auditor's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Matt Laughlin is the engagement partner/signor and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for the financial statement audit is $20,500 for the year ended December 31, 2024. Our fee for the single audit will be $4,800 for each major program audited.

The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report.

Brady Martz remains dedicated to timely, quality delivery of service that meet your evolving needs. We include a separately stated technology and data security fee calculated as five percent of the fee for our services. This fee enables Brady Martz to provide the ongoing technology infrastructure and data security required to maintain the level of service and support you expect.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to City Commissioners of the City of Wilton. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If circumstances occur related to the condition of your records, the availability of sufficient and appropriate audit evidence, the ability of your personnel to provide the requested records and audit support in a timely manner, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. If your engagement is terminated, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to the City of Wilton and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Brady Martz

BRADY MARTZ & ASSOCIATES P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Wilton.

Management signature: ______________________

Title: ___________________________________

Governance signature: ______________________

Title: ___________________________________

Bill Summary
February 19, 2025

-99577	Verizon Wireless	Utilities	218.63
-89518	NDPERS	Def. Comp.	165.00
-89517	NDPERS	Insurance	26.00
1069	Tand Construction	Improvement Project	$ 295,899.35
22105	Nordak North Publication	Publications	135.02
22106	ND Dept of Health	Water Samples	27.00
22107	Farmers Union Oil	Fuel	991.51
22108	Cicle Sanitation	Garbage Services	9,004.25
22109	Office Depot	Office Supplies	137.66
22110	Power Plan	Loader	431.77
22111	Stregthen ND	Annual Fee	1,000.00
22112	WSI	Insurance	1,353.99
22113	ND League of Cities	Annual Fee	1,118.00
22114	LeeAnn Domonoske-Kellar	Hall Supplies	67.10
22115	Pattie Solberg	Hall Supplies	16.37
22116	Dennis Dockter	Salary	1,579.72
22117	Dean Larson	Salary	1,756.79
22118	Pattie Solberg	Salary	2,017.21
			$ 315,945.37