



May 23, 2024

To the City Commission  
City of Dickinson  
C/O Linda Carlson, Deputy City Administrator  
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This letter is provided in connection with our engagement to audit the financial statements of **City of Dickinson** as of and for the year ended December 31, 2023. Professional standards require that we communicate with you, certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

### ***Our Responsibilities***

As stated in our engagement letter dated May 23, 2024, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and in accordance with Government Auditing Standards for the purpose of forming and expressing an opinion about whether the financial statements, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

### ***Planned Scope of the Audit***

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;

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- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit considerations:

- Management override
- Cash reconciliations
- Revenue recognition
- Budget compliance
- Capital assets - complexity

The timing of our audit will be scheduled for initial planning procedures and primary field work in May 2024, with the report to be issued on or before September 30, 2024.

This information is intended solely for the information and use of Board of Directors and management of **City of Dickinson** and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,



Widmer Roel PC