Auditor's Communication to Those Charged with Governance

We have audited the financial statements of Olmsted County for the year ended December 31, 2025, and have issued our report thereon dated June 30, 2026. Our opinion is unmodified.

No material weaknesses in internal control over financial reporting were identified.

One significant deficiency is reported: segregation of duties at a decentralised cash receipting location. Management's response and corrective action plan are included.

No disagreements with management arose during the audit. No uncorrected misstatements were identified.

DEMONSTRATION DOCUMENT prepared by CoreFeld LLC for Olmsted County RFP2026-315.