LB | CARLSON

November 19, 2026

Ms. Dawn Duevel
Business Services Director
Independent School District No. 15
4115 Ambassador Boulevard
St. Francis, MN 55070

Dear Dawn:

Attached are PDF files of the financial statements), special purpose audit reports, corrective action plans, and our management report for Independent School District No. 15 (the District) for the year ended June 30, 2026.

Please submit the District's financial statements, special purpose audit reports, corrective action plans, and management report to both the Office of the State Auditor (OSA) and the Minnesota Department of Education (MDE) electronically using the Adobe Acrobat format (PDF) provided. Please submit the reports to both the OSA and the MDE at the following e-mail addresses by December 31:

SingleAudit@osa.state.mn.us
MDE.FinMgt@state.mn.us

It is a pleasure working with you and your staff and we thank you for your cooperation and assistance during the audit.

If you have any questions or need further assistance, please contact our office.

Sincerely,

LB CARLSON, LLP

Aaron Nielsen

Aaron J. Nielsen, CPA
Principal

AJN:lmb

Attachments