

BOARD REPORT

TO: Board of Education

FROM: Director of Business Services Heather Aune
Principal Auditor Bill Lauer

DATE: Monday, January 26, 2026



TOPIC/PURPOSE OF REPORT: Fiscal Year 2025 Audit

REFERENCE TO POLICY/STRATEGIC PLAN: Minnesota Statute § 127A.41, Subdivision 3. Audits

RECOMMENDED BOARD ACTION: Action Item

DATE FOR BOARD ACTION: Monday, January 26, 2026

REPORT

ISD 199 complies with all laws relating to the annual audit of the books and records of the school district. The annual audit provides a record of the financial position of the school district, and guidance to the school district to correct any errors and discrepancies in its practices.

RECOMMENDATION

For the Board of Education to approve the 2024-2025 Annual Comprehensive Financial Report as presented.

- 2024-2025 Annual Comprehensive Financial Report
- Management Report
- Special Purpose Audit Reports
- Corrective Action Plans