

APPENDIX B: Independent Auditor Report

We have examined management's assertions included in the accompanying Management Assertion Letter that (name of Provider) complied with the Minnesota Department of Employment and Economic Development's 13 Extended Employment Compliance Examination Standards Criterion, during the year ended (dated), except for the noncompliance described in the third paragraph for the year ended (date). Management is responsible for (name of entity)'s compliance with those requirements. Our responsibility is to express an opinion on management's assertions about (name of entity)'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about (name of entity)'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on (name of entity)'s compliance with specified requirements.

Our examination disclosed the following noncompliance with the requirements referred to above, applicable to (name of entity) during the year ended June 30, 2025, which are described in the accompanying (list names of schedules). [Omit if no noncompliance is noted on the following schedules]

In our opinion, management's assertions referred to above are fairly stated, in all material respects, with the aforementioned requirements for the year ended June 30, 2025.

This report is intended solely for the information and use of (list specified parties) the Minnesota Department of Employment and Economic Development (DEED) and is not intended to be and should not be used by anyone other than these specified parties.

Date

Auditor's signature

Note: This is the preferred report sample that has nonmaterial findings. Please refer to AICPA Professional Standards, Attestation Standards, Compliance Attestation, Examination Engagement for detailed guidance and other reporting variations including reports without findings and material findings.