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**Poudre River Library District
December 31, 2023
Audit Presentation to Board of Trustees**



Agenda

- Financial Statement Audit
- Required Post-Audit Communications



Financial Statement Audit

- Unmodified opinion
- New accounting standard implemented – GASB 96: Subscription-Based Information Technology Arrangements
- Audit results



Required Post-Audit Communications

- **Significant Audit Findings**
 - None
- **Other Matters**
 - No transactions entered into by the PRPLD lacking authoritative guidance
 - No significant transactions that have been recognized in a different period than when the transaction occurred
 - No difficulties encountered in performing the audit
 - No disagreements with management



Thank you

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