

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor
Audit Practice Division

Coon Creek Watershed District Ham Lake, Minnesota

Management and Compliance Report

Year Ended December 31, 2024



**Independent Auditor's Report on
Minnesota Legal Compliance**

Board of Managers
Coon Creek Watershed District
Ham Lake, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and the General Fund of Coon Creek Watershed District as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 28, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that Coon Creek Watershed District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the Board of Managers and management of Coon Creek Watershed District and the State Auditor, and is not intended to be, and should not be, used by anyone other than these specified parties.

/s/Julie Blaha

Julie Blaha
State Auditor

April 28, 2025

/s/Chad Struss

Chad Struss, CPA
Deputy State Auditor