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RUSSELL A. OLSON  
AUDITOR GENERAL

April 11, 2023

Federal Agencies and Other Interested Parties:

South Dakota's higher education system, which includes the University of South Dakota, South Dakota State University, South Dakota School of Mines and Technology, Northern State University, Black Hills State University, Dakota State University, South Dakota School for the Deaf, South Dakota School for the Blind and Visually Impaired, and the Board of Regents central office, is part of the State of South Dakota reporting entity. As such, audit procedures, which we determine to be necessary, are performed annually at the campuses as needed to complete the Statewide Single Audit. The Statewide Single Audit is conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The State of South Dakota's Single Audit Report for State Fiscal Year 2022 was submitted electronically to the federal audit clearinghouse on March 31, 2023, and is currently available on our website at <https://legislativeaudit.sd.gov/reports/State/Statewide%202022.pdf>.

There were no written findings issued to the higher education system as a result of our audit.

Sincerely,

Lisa Schofield, CPA, CFE  
Auditor-In-Charge