

**EASTERN IDAHO REGIONAL
SEWER DISTRICT
STATE OF IDAHO, SHELLEY, IDAHO
MANAGEMENT REPORT
For the Year Ended September 30, 2023**



The Board of Directors

**Eastern Idaho Regional Sewer District - State of Idaho
Shelley, Idaho**

We have completed the annual audit of the Eastern Idaho Regional Sewer District, Idaho for the year ended September 30, 2023, and have issued our report thereon. Our audit encompassed the fiscal system of the District as well as the evaluation of controls and related risks, and the compliance of the District's operations with laws and regulations related to fiscal operational performance. Based upon our observations and findings, we believe the following comments, suggestions or recommendations are appropriate.

We appreciate your assistance by providing information necessary to review the accounts and financial activities of the Authority. If you have questions following the review of this audit, please let us know and we would be glad to review these standards in more detail.

We commend the board for implementing some of the internal controls recommended in prior years.

FRAUD RISK ASSESSMENT

We recommend that the Authority develop processes for identifying and responding to risks of fraud and determine which balances and transactions are susceptible to those risks. We recommend that periodically (at least annually) management and department heads review these processes.

AUTHORITY PERSONNEL

The members of management of the Eastern Idaho Regional Sewer District, Idaho have been very courteous and helpful throughout the course of this audit, which is very much appreciated.

We have included graphs for your information that shows the operating results and trends over the last five years. Please let us know if you have any questions or if there is other information that you would like to see presented.

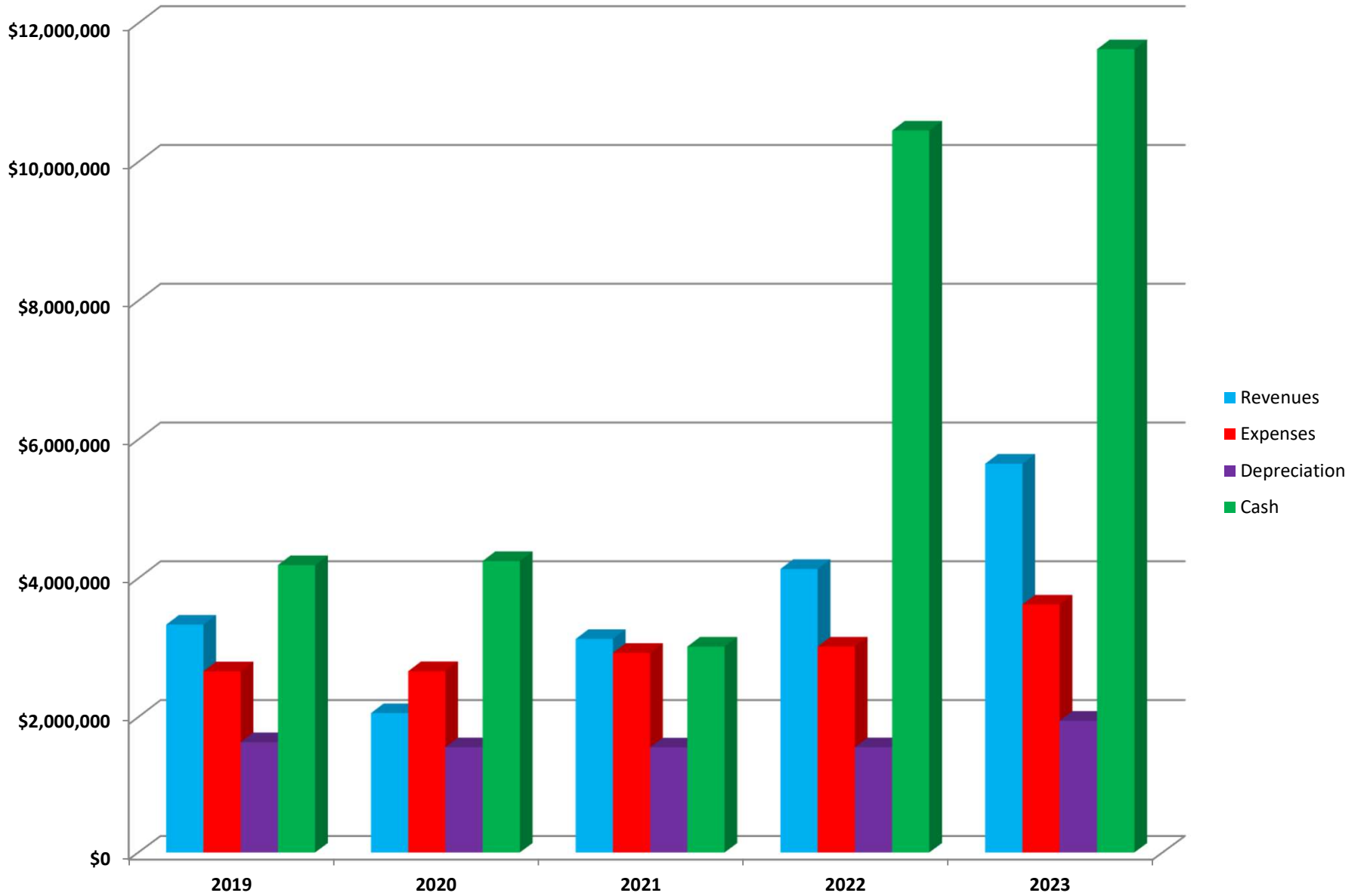
It has been our pleasure to serve the Authority during this engagement.

Very truly yours,

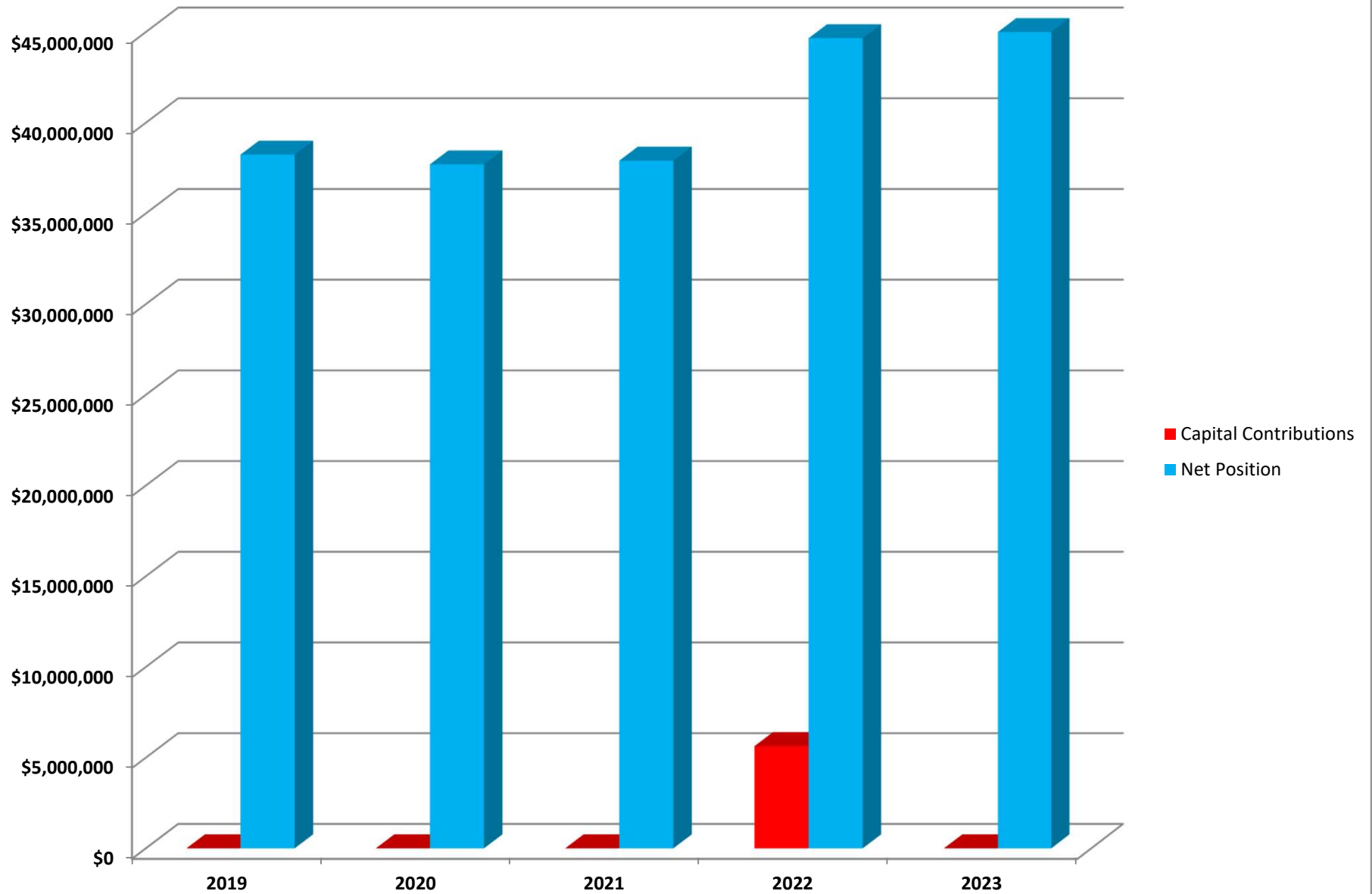
Searle Hart & Associates PLLC

SEARLE HART & ASSOCIATES PLLC
Certified Public Accountants

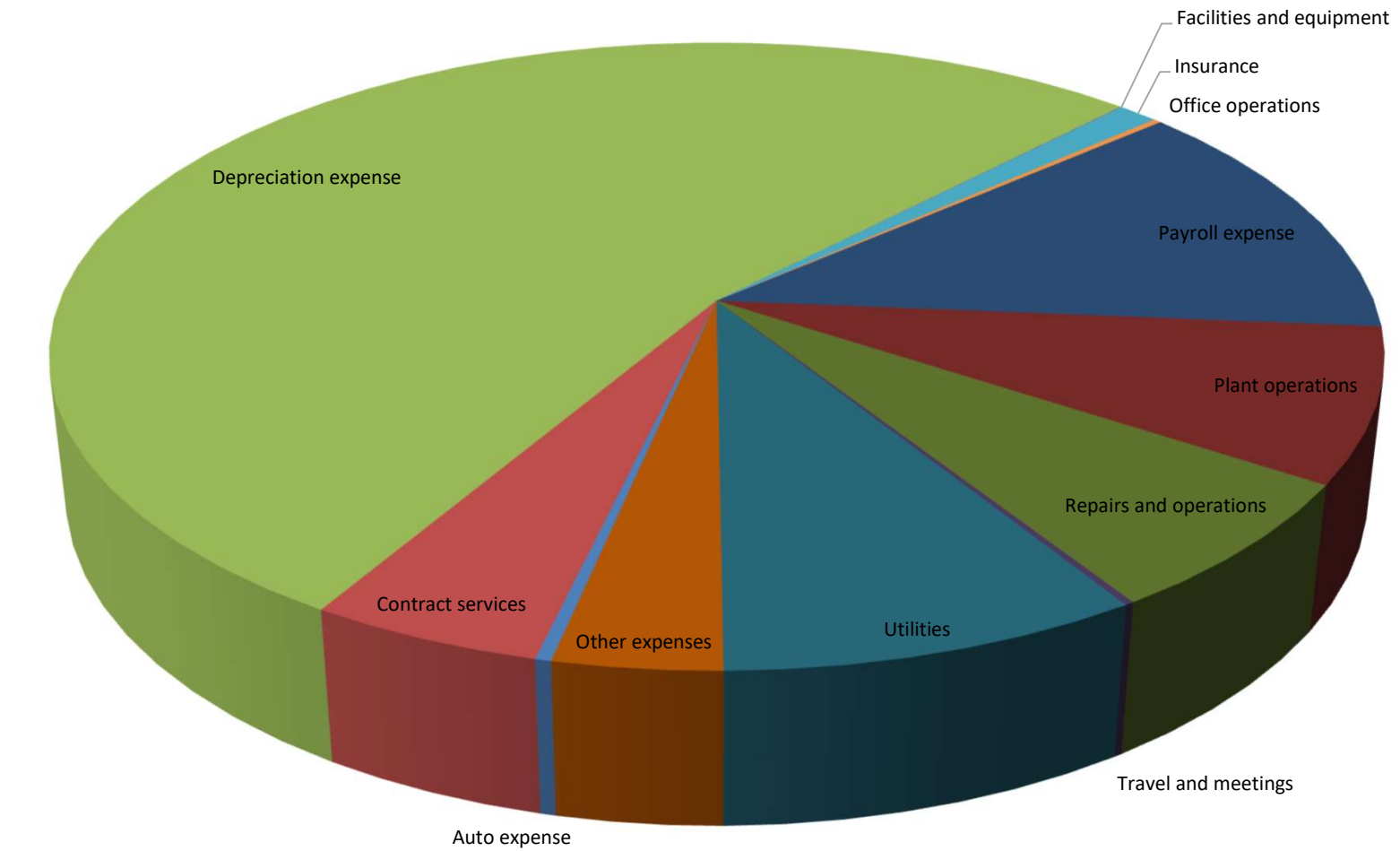
Operations



Contributions and Fund Balance



Expenditures



Auto expense Contract services Depreciation expense Facilities and equipment Insurance Office operations
Payroll expense Plant operations Repairs and operations Travel and meetings Utilities Other expenses