



REPORT ON REVIEW • FISCAL YEAR 2024

Dalton State College

Dalton, Georgia

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

REVIEW SUMMARY

We have reviewed the financial statements of the business-type activities and the fiduciary funds of Dalton State College, as of and for the year ended June 30, 2024, and issued our report thereon, dated November 4, 2024. We conducted our review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Our Independent Accountant's Review Report, included in the Dalton State College's Annual Financial Report, is available on the Georgia Department of Audits and Accounts' website at www.audits.ga.gov/ and on the Dalton State College's website at <http://www.DaltonState.edu>.

Our review of the College found:

- we are not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America;
- no financial reporting findings that require management's attention.