



AGENDA

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Troy Bier, Member
John A Krings, President

July 6, 2020

LOCATION: Board of Education Conference Room A/B

TIME: Immediately following the Educational Services Committee Meeting, but no earlier than 6:30 p.m.

- I. Call to Order
- II. Public Comment
- III. Business Services
 - A. 66.03.01 Inter-District Agreements – Virtual program – Approval
 - B. Computer Purchase – Lincoln High School Technology Education Lab - Room 131 – Approval
- IV. Updates and Reports
 - A. Purchases – Update
 - B. Auditor engagement letter to the Board of Education – Update
- V. Agenda Items
- VI. Future Agenda Items

The Wisconsin open meetings law requires that the Board, or Board Committee, only take action on subject matter that is noticed on their respective agendas. Persons wishing to place items on the agenda should contact the District Office at [715-424-6701](tel:715-424-6701), at least seven working days prior to the meeting date for the item to be considered. The item may be referred to the appropriate committee or placed on the Board agenda as determined by the Superintendent and/or Board president.

With advance notice, efforts will be made to accommodate the needs of persons with disabilities by providing a sign language interpreter or other auxiliary aids, by calling [715-424-6701](tel:715-424-6701).

School Board members may attend the above Committee meeting(s) for information gathering purposes. If a quorum of Board members should appear at any of the Committee meetings, a regular School Board meeting may take place for purposes of gathering information on an item listed on one of the Committee agendas. If such a meeting should occur, the date, time, and location of the Board meeting will be that of the particular Committee as listed on the Committee agenda.



BACKGROUND

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Troy Bier, Member
John A Krings, President

July 6, 2020

LOCATION: Board of Education Conference Room A/B

TIME: Immediately following the Educational Services Committee Meeting, but no earlier than 6:30 p.m.

I. Call to Order

II. Public Comment

III. Business Services

A. 66.03.01 Inter-District Agreements – Virtual Program – Approval

The virtual program operated by the District has attracted a number of students from school districts around the state. The Department of Public Instruction does not allow open enrollment into the Wisconsin Rapids virtual program, however non-resident students are allowed into the program provided the resident school district agrees to a cooperative 66.03.01 agreement. Any additional cost to provide special education services under each agreement remains the responsibility of the resident school district.

The Districts with which we need approved 66.03.01 agreements at this time are as follows:

Students In:

- Adams-Friendship – 3 students – grades 3, 4, and 5 – Virtual
- Crandon – 2 students – grades 5K, and 3 – Virtual
- DC Everest – 1 student – grade 4 – Virtual
- Kimberly – 3 students – grades 5K, 1, and 3 – Virtual
- Port Edwards – 3 students – grades 4K – Virtual
- Spencer – 1 student – grade 4K – Virtual
- Stevens Point – 52 students – grades 4K, 5K, 1, 2, 3, 4, 5, 6, 7, 8, 11, and 12 – Virtual
- Stratford – 2 students – grades 5K, and 1 – Virtual
- Tri-County – 3 students – grades 1, 3, and 5 – Virtual
- Wautoma – 4 students – grades 5K, 1, and 4 – Virtual

The Administration recommends that the 66.03.01 cooperative agreements for students attending the virtual program from the Adams-Friendship, Crandon, DC Everest, Kimberly, Port Edwards, Spencer, Stevens Point, Stratford, Tri-County, and Wautoma school districts as listed be recommended for approval to the Board of Education.

Business Services Committee Meeting Background – July 6, 2020

B. Computer Purchase – Lincoln High School Technology Education Lab - Room 131 – Approval

The computer workstations in the Technology Education Lab at Lincoln High School are in need of upgrading. A higher level of computer is needed for this lab due to the nature of its use. These computers run CAD Software, the Adobe Suite of programs, and several other high end software programs.

The Administration recommends that the purchase of 33 HP Z1 G5 computers from PDS, at a cost of \$32,802.00, to be funded from the 2020-21 Technology budget, be recommended for approval to the Board of Education.

IV. Updates and Reports

A. Purchases – Update

Copies of the following invoices are included as Attachment A:
Skyward – Student Management and Food Service Software

B. Auditor engagement letter to the Board of Education – Update

Attached as Attachment B is a copy of the Auditor Engagement letter to the Board of Education

V. Agenda Items

Committee members will be asked which agenda items from the committee meeting will be placed on the consent agenda for the regular Board of Education meeting.

VI. Future Agenda Items

No future agenda items of the Business Services Committee have been identified.



WISCONSIN RAPIDS SCHOOL DIST.
 ATTN: BUSINESS SERVICES DEPT
 510 PEACH STREET
 WISCONSIN RAPIDS, WI 54494

Invoice Detail

Invoice # 0000204701
Invoice Date 07/01/2020
Due Date 07/15/2020
Invoice Total 46,468.08

* Invoice was emailed.

<u>Qty.</u>	<u>Item Description</u>	<u>Unit Price</u>	<u>Extension</u>
5112.00	STUDENT MANAGEMENT CORE (SAAS) - SOFTWARE LICENSE	4.4100	22,543.92
5112.00	SUPPORT FEE - STUDENT MANAGEMENT SUITE	2.0800	10,632.96
5112.00	FOOD SERVICE (SAAS) - SOFTWARE LICENSE	1.3000	6,645.60
5112.00	FEE TRACKING (SAAS) - SOFTWARE LICENSE	0.7800	3,987.36
5112.00	LMS - API INTERFACE (SAAS) - SOFTWARE LICENSE	0.5200	2,658.24

Software Licenses: 07/01/2020 - 06/30/2021

Quantity represents student count; unless minimum rate applies.

Next year budget ↴

10.800.362.261000

10.808.362.221200.912

50.800.362.257100

10.400.362.120000.923

\$32,332.89 district

\$ 4,831.35 roxy

\$ 6,645.60 lizzie

\$ 2,658.24 Phil

increase 91,120.58

Total Extension 46,468.08

REMIT TO:

SKYWARD ACCOUNTING DEPT
 2601 SKYWARD DRIVE
 STEVENS POINT, WI 54482

Invoice # 0000204701
Invoice Date 07/01/2020
Payor WISCONSIN RAPIDS SCHOOL DIST.
Due Date 07/15/2020 (WIRAPIW000)

Invoice Amount: 46,468.08
Remit Amount:



One East Waldo Boulevard, Suite 5
Manitowoc, WI 54220-2912
920.684.7128 | fax: 920.684.3709
www.HawkinsAshCPAs.com

June 9, 2020

Mr. Daniel Weigand, Business Director
Wisconsin Rapids Public Schools
510 Peach Street
Wisconsin Rapids, WI 54494

Dear Mr. Weigand and the Board of Education,

The following represents our understanding of the services we will provide the Wisconsin Rapids Public Schools. You have requested that we audit the financial statement of the governmental activities, each major fund, and the aggregate remaining fund information of the Wisconsin Rapids Public Schools, as of June 30, 2020, and for the year then ended and the related notes to the financial statements, which collectively comprise the Wisconsin Rapids Public Schools's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2020. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

Accounting principles generally accepted in the United States of America, (U.S. GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) require that the included supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule for the General Fund - Budget and Actual
- 3) Wisconsin Retirement System Pension Schedules
- 4) Wisconsin Retirement System Local Retiree Life Insurance Fund Schedules
- 5) OPEB Healthcare Defined Benefit Plan Schedules

Supplementary information other than RSI will accompany the Wisconsin Rapids Public Schools's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1) Combining Balance Sheets - Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- 3) Schedule of Changes in Assets and Liabilities - Student Activity Fund
- 4) Schedule of Charter School Authorizer Operating Costs
- 5) Schedule of Expenditures of Federal Awards
- 6) Schedule of State Financial Assistance

We will also prepare the following items:

- 1) Attestation Report For Wisconsin School District Aid Certification Data Independent Accountants' Report and PI-1506-AC
- 2) Data Collection Form

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of Financial Statements

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and in accordance with any state regulatory audit requirements. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent

financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America, and in accordance with any state regulatory audit requirements. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will issue a written report upon completion of our audit of the Wisconsin Rapids Public Schools's basic financial statements. Our report will be addressed to the governing body of the Wisconsin Rapids Public Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the Wisconsin Rapids Public Schools's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and in accordance with any state regulatory audit requirements, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. However, our tests will be less in

scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- c. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
- d. For maintaining records that adequately identify the source and application of funds for federally and state funded activities;
- e. For preparing the schedule of expenditures of federal awards and schedule of state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance and state regulatory audit requirements;
- f. For the design, implementation, and maintenance of internal control over federal and state awards;
- g. For establishing and maintaining effective internal control over federal and state awards that provides reasonable assurance that the nonfederal entity is managing federal and state awards in compliance with statutes, regulations, and the terms and conditions of the awards;
- h. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable statutes, regulations, and the terms and conditions of award programs;
- i. For disclosing accurately, currently, and completely the financial results of each federal and state award in accordance with the requirements of the award;
- j. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- k. For taking prompt action when instances of noncompliance are identified;
- l. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- m. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- n. For submitting the reporting package and data collection form to the appropriate parties;
- o. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- p. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and

- iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- q. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- r. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- s. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- t. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- u. For the accuracy and completeness of all information provided; and
- v. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- w. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards and schedule of state financial assistance referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedules in accordance with the Uniform Guidance and state regulatory audit requirements, (b) to provide us with the appropriate written representations regarding the schedules, (c) to include our report on the schedules in any document that contains the schedules and that indicates that we have reported on such schedule, and (d) to present the schedules with the audited financial statements, or if the schedules will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedules no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Other

We will assist in preparing the financial statements and related notes and prepare the Data Collection Form based on information provided by you. With respect to any nonattest services we perform, the Wisconsin Rapids Public Schools's management is responsible for: (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

We understand that your employees will prepare all work papers requested, and confirmations we request and will locate any documents or support for any other transactions we select for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we are not required to read the information before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in June and to issue our reports no later than December 1.

Randall L. Miller is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Hawkins Ash CPAs, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We estimate our fees for these services to be \$21,225.

Our charges for services, plus out-of-pocket expenses, will be billed as work progresses and are payable on presentation. The out-of-pocket expenses will be separately stated on the invoice, and you will be responsible for any Section 274(n) limitations relating to meals and entertainment. Our services will be invoiced at our current billing rates. Work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. A service charge at the rate of 1% per month will accrue on any balance not paid within 30 days of the invoice date with a minimum charge of \$1.00 per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the engagement. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Routine questions throughout the year are included in the above fees. Meetings and research/consultation (which is substantial in nature) and accounting services (including, but not limited to reconciliation of accounts and preparation of requested schedules not completed at the start of fieldwork) will be billed at our standard rates. The above fees do not include bank confirmation fees, implementation of Governmental Accounting Standards Board statements or revisions to generally accepted governmental auditing standards.

With respect to any services, work product, or other deliverables hereunder, or this engagement generally, our liability to the client will in no event exceed the fees that we receive for the portion of the work giving rise to the liability. The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association ("AAA"). The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

Notwithstanding anything contained herein both Accountant and the client agree that regardless of where the client is domiciled and regardless of where this Engagement Letter ("Agreement") is physically signed this Agreement shall have been deemed to have been entered into at Accountant's office located in the county of your Accountant's branch location shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of the state of your Accountant's branch location.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary.

We shall not have any liability to the client for any special, consequential, incidental, punitive or exemplary damages or loss, including, but not limited to any lost profits, savings or business opportunity. We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved or we may resign from the engagement. We will notify you of such conflict as soon as practicable, and we will discuss with you any possible means of resolving them prior to suspending our services.

We will not assume management responsibilities on behalf of the Wisconsin Rapids Public Schools. However, we will provide advice and recommendations to assist management in performing its responsibilities.

The Wisconsin Rapids Public Schools's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- a) We will perform the services in accordance with applicable professional standards.
- b) This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the Wisconsin Rapids Public Schools with regard to account coding, but the Wisconsin Rapids Public Schools must make all decisions with regard to those matters.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Hawkins Ash CPAs, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to a state or federal agency pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hawkins Ash CPAs LLP's personnel.

Mr. Daniel Weigand, Business Director
Wisconsin Rapids Public Schools
June 9, 2020
Page 8

Furthermore, upon request, we may provide copies of selected audit documentation to a state or federal agency. The state or federal agency may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

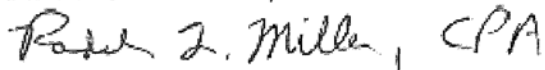
In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,
HAWKINS ASH CPAS, LLP



Randall L. Miller, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Wisconsin Rapids Public Schools

Acknowledged and agreed on behalf of the Wisconsin Rapids Public Schools by:

Signature: _____

Title: _____

Date: _____



3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736
412/885-5045
Fax 412/885-4870
www.gbaco.com

Certified Public Accountants

Report on the Firm's System of Quality Control

January 17, 2020

To the Partners of Hawkins Ash CPAs, LLP and the Peer Review Alliance

We have reviewed the system of quality control for the accounting and auditing practice of Hawkins Ash CPAs, LLP (the firm) in effect for the year ended July 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hawkins Ash CPAs, LLP in effect for the year ended July 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Hawkins Ash CPAs, LLP has received a peer review rating of pass.

Jeff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC