



AGENDA

Wisconsin Rapids Public School District - Board of Education

510 Peach Street

Wisconsin Rapids, WI 54494

(715) 424-6701

Business Services Committee

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

June 3, 2019

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. Chromebook Purchase – Wisconsin Rapids Area Middle School, Lincoln High School, and River Cities High School – Approval
 - B. BrightBytes Renewal – District – Approval
 - C. Hoonuit (Formerly Atomic Learning) – District – Approval
 - D. Gaggle Safety Management and Google Drive Archiving Renewal – District – Approval
 - E. Mitel Phone Software Renewal – District – 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

Troy Bier, Member

Katherine Bielski-Medina, Member

John A Krings, President

June 3, 2019

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. Chromebook Purchase – Wisconsin Rapids Area Middle School, Lincoln High School, and River Cities High School – Approval

As the District makes the last step in moving to a 1:1 learning environment at Lincoln High School, River Cities, and WRAMS, and the use of Chromebooks at the elementary schools increases, the District needs to purchase 626 Chromebooks. The Chromebooks will be distributed as follows:

- 360 - Lincoln High School - Distribution to Freshmen
- 170 - WRAMS - Replace end of life Chromebooks
- 60 - River Cities – Chromebook cart - used by students while at school
- 36 - Elementary cart

The Administration recommends that the proposal to purchase 626 HP 11 G6A EE Chromebooks from PDS, at a cost of \$132,330.14, to be funded from the District Technology Referendum budget, the 2019-2020 District Technology budget, and the Wisconsin Personal Electronic Computing Device Grant, be recommended for approval to the Board of Education.

B. BrightBytes Renewal – District – Approval

The District has been using the BrightBytes 21st Century Learning Suite software for over 3 years to gauge staff and student technology integration. The District also uses this data to plan professional development activities and to determine which software applications are proving to have a positive impact on learning. The software also aids in planning for digital privacy and security of our student data and network infrastructure.

The Administration recommends that the proposal to purchase the BrightBytes 21st Century Learning Suite from BrightBytes, at a cost of \$13,111.01, to be funded from the 2019-2020 District Technology budget, be recommended for approval to the Board of Education.

Business Services Committee Meeting Background – June 3, 2019

C. Hoonuit (Formerly Atomic Learning) – District – Approval

For over 11 years, the District has utilized Atomic Learning, now called Hoonuit, to provide training to our staff in various technology related software programs. Hoonuit has evolved over the past several years to include more than just training on software. The Hoonuit platform now includes training and professional development in classroom management, technology integration, trauma, curriculum specific training, engagement strategies, and the list goes on. Additionally, this training is also available to students, parents, and community members.

The Administration recommends that the proposal to purchase Hoonuit at a cost of \$12,491.10, to be funded from the 2019-2020 District Technology budget and the Technology Referendum budget, be recommended for approval to the Board of Education.

D. Gaggle Safety Management and Google Drive Archiving Renewal – District – Approval

The District has been using the Gaggle Safety Management software for over 9 years to monitor student emails and Google Drive contents. The District currently monitors grades 3-12 on Google Drive and grades 5-12 on Gmail. The District uses the Gaggle Safety Management software to monitor for indications of bullying, self-harm, acts of violence, inappropriate content, and other potential safety threats. Additionally, Gaggle is used to backup staff Google Drive contents as the use of Google Drive has become an integral part of our District operations.

The Administration recommends that the proposal to purchase Gaggle Safety Management for Google and Google Drive backup services from Gaggle, at a cost of \$22,825.00, to be funded from the 2019-2020 District Technology budget, be recommended for approval to the Board of Education.

E. Mitel Phone Software Renewal – District – Approval

The District is entering its tenth year using the IP-based Mitel phone system. The phone system requires an annual software assurance and service plan to operate. The quoted plan cost is \$18,000 for one year or \$45,990 for three years.

The Administration recommends that the proposal to purchase Mitel software assurance and service from Camera Corner Connecting Point, at cost of \$45,990, to be funded from the 2018-2019 District 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:

City of Wisconsin Rapids – Police Liaison Officer

Frontline Technologies LLC – Absence and Substitute Management and Time and Attendance

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 were identified.



444 West Grand Avenue, Wisconsin Rapids, WI 54495

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* I N V O I C E *

DATE 5/09/2019

COPY

CUSTOMER NO. 4
INVOICE NO. 683
INVOICE DATE 5/09/2019
PMT DUE DATE 6/10/2019

WRPS
MARY GILDENZOPH
510 PEACH STREET
WISCONSIN RAPIDS WI 54494

ALL INVOICES NOT PAID WITHIN 60
DAYS WILL BE SENT TO COLLECTIONS.

DESCRIPTION	BILLING CYCLE, THRU DATE	AMOUNT
1ST QTR 2019 SCHOOL LIAISON OFFICER	ONE-TIME	CATEGORY: CITY-LIAIS 15,640.07
TOTAL TO PAY		15,640.07 *



INVOICE

Acct #: 12039
#INVUS102400

105074

Accounts Payable
Wisconsin Rapids School District
510 Peach Street
Wisconsin Rapids WI 54494

Start Date: 7/1/2019
Due Date: 7/31/2019

PAYMENT INFORMATION

Please send checks to:

Frontline Technologies Group LLC
PO Box 780577
Philadelphia, PA 19178-0577

To make payment via ACH/EFT:

Bank Name: Wells Fargo, N.A.
Account Name: Frontline Technologies Group LLC
ABA/Routing #: 121000248
Account #: 4121566533
Swift Code: WFBIUS6S

Please include the invoice number in the memo of your check or ACH payment to ensure timely processing.

Please send remittance advice to Billing@FrontlineEd.com.

Qty	Description	Start	End	End User	Rate	Amount
	Absence & Substitute Management, unlimited usage for internal employees	7/1/2019	6/30/2020	12039 Wisconsin Rapids School District	\$15,564.76	\$15,564.76
	Time & Attendance, unlimited usage for internal employees	7/1/2019	6/30/2020	12039 Wisconsin Rapids School District	\$14,851.05	\$14,851.05

9-10-300-362-251000-000 14,851.05
9-10-812-362-232300-000 15,564.76

OK
DW 05/16/2019

Please note: Our billing is contract based, so you will need to check with your buyers/approvers for your organization's internal PO information. While we may note a provided PO# as a courtesy, PO tracking is an internal customer process. Timely payment is important to maintain a continuous subscription status and allow for delivery of professional services.

SUBTOTAL \$30,415.81

TOTAL DUE \$30,415.81
by 7/31/2019

MM
5/22



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

April 20, 2018

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

To the Board of Education and Mr. Weigand,

We are pleased to confirm our understanding of the services we are to provide the Wisconsin Rapids Public Schools for the year ended June 30, 2018. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Wisconsin Rapids Public Schools as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Wisconsin Rapids Public Schools' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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 Wisconsin Rapids Public Schools' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule for the General Fund - Budget and Actual
3. Wisconsin Retirement System Schedules
4. OPEB Healthcare Defined Benefit Plan Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the Wisconsin Rapids Public Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

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

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness

of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on -

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education 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 or add emphasis-of-matter or other-matter paragraphs. If our opinions 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 issue reports, or we may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of

assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Wisconsin Rapids Public Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Wisconsin Rapids Public Schools' major programs. The purpose of these procedures will be to express an opinion on the Wisconsin Rapids Public Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, schedule of

state financial assistance, and related notes of the Wisconsin Rapids Public Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance

requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all workpapers requested, cash, accounts receivable, or other confirmations we request and will locate any documents selected by us 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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hawkins Ash CPAs, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Wisconsin Department of Public Instruction or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hawkins Ash CPAs, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June and to issue our reports no later than December 1, 2018. Randall L. Miller is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our gross fee, including out-of-pocket cost, will not exceed \$20,125. 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 our reports. 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. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

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. In accordance with our firm policies, 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.

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

Daniel Weigand, Business Director
Wisconsin Rapids Public Schools
April 20, 2018
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revisions to generally accepted governmental auditing standards.

With respect to any services, work product, or other deliverables hereunder, or this engagement generally, the firm's liability to the client will in no event exceed the fees that the firm receives 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 client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed this Agreement shall have been deemed to have been entered into at the Accountant's office located in Manitowoc County, Wisconsin, USA and 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 Wisconsin.

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

The firm 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.

If requested, *Government Auditing Standards* require that we provide you a copy of our most recent external peer review report, and any letter of comment, and any subsequent peer review reports and letters of comment received during the contract period. Our 2016 peer review report accompanies this letter.

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.

We appreciate the opportunity to be of service to the Wisconsin Rapids Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
HAWKINS ASH CPAS, LLP

A handwritten signature in black ink that reads "Randall L. Miller, CPA". The signature is written in a cursive style.

Randall L. Miller, Partner

Daniel Weigand, Business Director
Wisconsin Rapids Public Schools
April 20, 2018
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RESPONSE:

This letter correctly sets forth the understanding of the Wisconsin Rapids Public Schools.

Management signature: 

Title: Director of Business Services

Date: 04/30/2018