

BENNETT, WEBER & HERMSTAD, LLP

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November 14, 2017

Mr. Kirby Eisenhauer, Associate Superintendent for Instructional Support
Campbell County School District No. 1
P.O. Box 3033
Gillette, WY 82717-3033

Dear Kirby:

We are pleased to present this proposal to extend our audit services to Campbell County School District No. 1 for an additional three years.

Our audits would be made in accordance with Generally Accepted Auditing Standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions 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). The audits would also include testing as required by the Wyoming Department of Audit and the Wyoming Department of Education. Finally, we would provide assistance in preparation of the Comprehensive Annual Financial Report which would be submitted to the Association of School Board Officials for consideration for their Certificate of Excellence in Financial Reporting. Our fee for these services would be:

	Year Ended June 30,		
	2019	2020	2021
Maximum audit fee charged to Campbell County School District No. 1 (includes out-of-pocket expenses)	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 83,000</u>

Campbell County School District No. 1 is also considered to be financially accountable for the Campbell County Board of Cooperative Higher Educational Services (BOCHES) and the Campbell County Community Public Recreation District (CCCPRD). As such, the School District is required by accounting principles generally accepted in the United States of America to include these entities as component units in the School District's financial report. BOCHES is reported as a discretely presented component unit and CCCPRD is reported as a blended component unit. Our fee for auditing these entities would be:

	Year Ended June 30,		
	2019	2020	2021
Maximum audit fee charged to Campbell County Board of Cooperative Higher Educational Services (includes out-of-pocket expenses)	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>
Maximum audit fee charged to Campbell County Community Public Recreation District (includes out-of-pocket expenses)	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>

Kirby, we appreciate the opportunity to work with the District and look forward to continuing our relationship. Please feel free to contact me with any questions you may have or additional information you may need.

If this proposal defines the arrangements as you understand them please sign and date the enclosed copy and return it to us.

Sincerely,

BENNETT, WEBER & HERMSTAD, LLP

Paula S. Steiger, CPA
Partner

Confirmed by:

_____, 20__