

MEETING NOTICE AND AGENDA  
VILLAGE OF NORTH PRAIRIE'S  
FINANCE, FEE AND INSURANCE COMMITTEE  
FEBRUARY 13, 2025, AT 5:30 P.M.  
MUNICIPAL CENTER – 130 N. HARRISON STREET

1. Call to Order
2. Roll Call
3. Discussion and/or Action: Approval of January 9, 2025, meeting minutes.
4. Discussion and/or Action: Review monthly bills and payroll with recommendation to the Village Board.
5. Discussion and/or Action: Review of Auditing Proposals from four auditors.
6. Informational meeting with R&R Insurance, if the date is confirmed by Paul L.
7. Discussion and/or Action: Info for village-wide reassessment if received.
8. Motion to adjourn.

Frank Rewasiewicz, Chair  
Cheri Lampe, Member  
Dave Schroeder, Member

It is possible that members of and possibly a quorum of members of other government bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information, please contact the Village Office at 262-392-2271.

February 6, 2025

# VILLAGE OF NORTH PRAIRIE

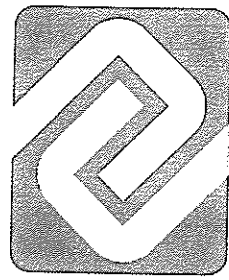
MUNICIPAL CENTER – 130 N. HARRISON STREET

## Fee and Finance Minutes

JANUARY 9, 2024, AT 5:30 P.M.

- 1) Call to Order at 5:30 PM
- 2) Roll Call: Dave Schroeder, Frank Rewasiewicz, Cheri Lampe.  
Attendees: Evelyn Etten.
- 3) Discussion and/or Confirm payment to: Gary Nickerson for 2024 board and meetings pay.  
Confirmed by Evie, all payments were made complete.
- 4) Discussion and/or Action: Approval of December 12, 2024, meeting minutes. Motion to approve as presented by Schroeder, 2nd by Lampe. Passed.
- 5) Discussion and/or Action: Review monthly bills and payroll with recommendation to the Village Board. Motion by Rewasiewicz to recommend the monthly bills and payroll to the Village Board as follows: Invoices, payable vouchers and payroll checks # 19726-#19791 for \$125,302.63. Federal and State withholding \$7,282.13 for a total of \$132,584.76 for the January 9th, 2025, Board meeting. With voided check number's 19679 (re-issue) & 19758 (over run), 2nd by Schroeder. Passed.
- 6) Discussion and/or Action: Review RFP for Accounting Services for 2024-2026. Review and Motion to Recommend to the full board for approval as presented so the search can begin ASAP by Rewasiewicz, 2<sup>nd</sup> by Schroeder. Passed.
- 7) Motion to adjourn. Motion to adjourn by Rewasiewicz @ 6:08 pm. 2nd by Schroeder. Passed.

Minutes by Chairman Frank Rewasiewicz on 1/10/2025



**Bauman  
Associates** Ltd.

Certified Public Accountants & Advisors

Village of North Prairie

Proposal for Audit Services 2024-2026

February 3, 2025

**Contact**

Joe Harrison, CPA

*Principal*

joeharrison@baumancpa.com

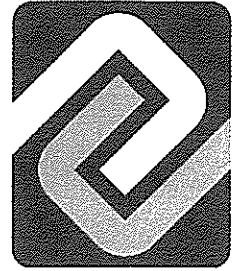
4229 Southtowne Drive ( P.O. Box 1125 )

Eau Claire, WI 54702-1225

Toll Free: 888.952.2866 | Fax: 715.834.2774

Baumancpa.com

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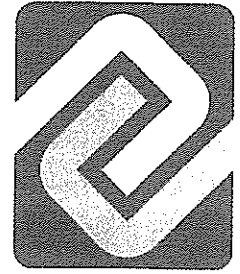
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February 3, 2025

Village of North Prairie  
ATTN: Evelyn Etten  
130 N. Harrison Street  
North Prairie, WI 53153

**SUBJECT: Transmittal Letter**

Dear Ms. Etten:

On behalf of Bauman Associates, Ltd., I am pleased to present you with this summary letter of transmittal and the following proposal for audit services. We appreciate the opportunity to participate in your selection process as you seek a firm to conduct the annual audit for the Village of North Prairie.

Based on our more than 70 years of experience performing quality audits for government entities including municipalities throughout Wisconsin, we are confident our services would fulfill your requirements. The team proposed to handle your engagement possesses extensive municipal and government accounting/audit expertise and we would look forward to applying these skills to work with the Village of North Prairie.


Following is our understanding of the engagement:

- The scope of this proposal is for the years ending December 31, 2024 - 2026. Fees stated in the dollar cost section of the proposal.
- We will provide the services as described in the request for proposal under Scope of Audit and Other Services section. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. .
- Timing for all audit planning, final field work, exit conferences, reporting and presentations will be conducted as per the dates specified in the request for proposal or mutually agreeable times/dates where indicated.

This proposal is a firm and irrevocable offer for ninety days from the date of this document.

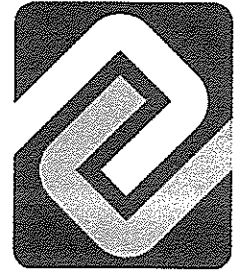
If you should need any more information regarding our proposal, please call me at 715-834-2001. Thank you.

Sincerely,  
BAUMAN ASSOCIATES, LTD.

By: 

Joe Harrison, CPA

# Profile of the Firm



## The Bauman Difference

For more than seventy-five years, our simple philosophy and our approach to the business of accounting is "Put the people before the numbers." When Bauman Associates, Ltd. was founded, it was with the express intent of creating a different kind of accounting firm ... one that would stand out from the rest of the pack. The firm strives to provide timely service at a reasonable cost to the client. That thinking remains firmly rooted at Bauman Associates today.

We understand the unique challenges that municipalities face in their day-to-day activities. We respond to our clients in a timely manner and provide new ideas in ways the municipality can lower their audit and accounting fees. Discover a uniquely different kind of accounting firm.

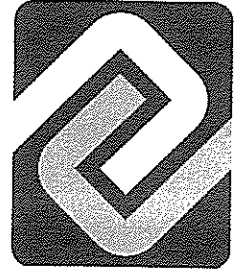
### **Type of Organization, Size of Firm and Other Information**

Bauman Associates, Ltd. is a regional full-service public accounting firm offering audit and accounting, tax and advisory services to our clients since 1947. We have been performing annual audits of local governments since that time. We have three locations; Eau Claire, Hudson, and Green Bay, Wisconsin. More information about our firm can be obtained by viewing our website at [www.baumancpa.com](http://www.baumancpa.com).

Our firm has a total of approximately 50 employees including 7 principal/CPAs, 15 other CPAs, 20 professionals, and 8 administrative/support employees.

Our audit staff is capable of auditing automated systems and all audit staff possess competency using Microsoft Office software (primarily Excel and Word).

# Qualifications



## The Bauman Difference

### **Quality Control Procedures**

Each audit's key audit documentation, reports, and financial statements are reviewed by an equity principal. All audit work is reviewed by a manager or supervisory level professional. Finally, all reports for every audit are reviewed by a professional (manager or higher) who is not involved in the audit as a second impartial reviewer. These steps are outlined in our firm's quality control document.

As a further commitment to providing quality audits to our clients and to fulfill our requirement for membership in the AICPA, Bauman Associates, Ltd. undergoes a peer review once every three years. Our most recent peer review report shows a rating of pass with no letter of comments for the year ended August 31, 2023. A rating of "pass" is the best possible report rating. This report and the acceptance letter from the Peer Review Alliance Committee (administrating body for the WICPA) are also made available publicly on the AICPA website in the following link (we are firm #900010003873):

[https://peerreview.aicpa.org/public\\_file\\_search.html](https://peerreview.aicpa.org/public_file_search.html)

### **Regulatory Monitoring and Reporting**

Our governmental audit team receives e-mail updates from the Wisconsin Department of Revenue ("WIDOR") relative to finance-related legislation and reporting in addition to reviewing The Municipality (monthly publication issued by the League of Wisconsin Municipalities). Through our affiliation with the League of Wisconsin Municipalities and Government Finance Officers Association, our team is aware of the resources available on the WIDOR website as well as drawing on our experience serving governmental audit clients in Wisconsin.

We have extensive experience working with municipal water utilities and are familiar with the reporting required by the PSC in annual reporting.

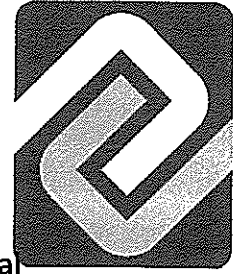
### **Audits and Utility Rate Studies of Local Municipalities**

Our firm currently provides audit services to over fifteen local government clients with similar reporting to the Village of North Prairie. We have recently assisted clients with full water rate case applications to the WI PSC.

### **References from WI municipal government clients (specific municipal audit experience in Wisconsin)**

Please see Appendix A for references.

# Qualifications



Name, phone number and e-mail addresses of the primary contacts for this proposal

**Joe Harrison, CPA**  
**Signing Principal**  
[joeharrison@baumancpa.com](mailto:joeharrison@baumancpa.com)  
**715-834-2001**

Joe is a CPA and will serve as the in-charge of the field work related to the audit. He has over 11 years of experience including extensive experience in planning and performing audits in various industries, including our firm's local government client base. Joe takes continuing professional education courses applicable to the governmental audit industry.

## Education & Licenses

Bachelor's Degree in Accounting, University of Wisconsin-Eau Claire

CPA Licensure: Wisconsin

## Professional Memberships

Member – American Institute of Certified Public Accountants

Member – Wisconsin Institute of Certified Public Accountants

**Eric Davidson, CPA**  
**Principal**  
[ericdavidson@baumancpa.com](mailto:ericdavidson@baumancpa.com)  
**715-834-2001**

Eric has been with the firm for over 30 years and has extensive industry experience in public accounting working with governmental audit clients for those 30 years. Eric has attended numerous seminars on topics such as Governmental Accounting Standards Board (GASB) standards and updates, U.S generally accepted auditing standards issued by the AICPA and *Government Auditing Standards*.

## Education & Licenses

Bachelor's Degree in Accounting, University of Wisconsin-Eau Claire

CPA Licensure: Wisconsin

## Professional Memberships

Member – American Institute of Certified Public Accountants

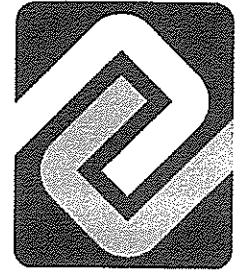
Member – Wisconsin Institute of Certified Public Accountant

Designated audit quality partner – AICPA's Government Audit Quality Center

Associate Member – Government Finance Officers Association



# Timeline & Administrative Requirements



## **Tentative Schedule for Completion of 2024 audit**

- Audit prelim – we would perform preliminary audit work in late March/early April. This will allow us to discuss significant audit-related items that have occurred during the year and to discuss any concerns on the part of the Clerk-Treasurer.
- Preparation of the financial portion of Form C by the May 15 deadline for these reports
- Final audit fieldwork – By the end of April 2025 as mutually agreed-upon by the Village and auditor.
- Submission of internal control letter, management letter and audited financial statements by May 2025
- Presentation of audit report to the Village board in June 2025.

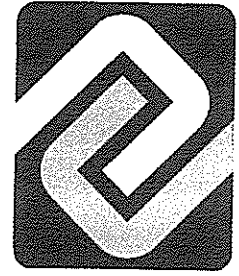
## **Tentative Schedule for Completion of future audits**

- Audit prelim – we would perform preliminary audit work in December or January annually. This will allow us to discuss significant audit-related items that have occurred during the year and to discuss any concerns on the part of the Clerk-Treasurer.
- Preparation of the financial portion of Form C by March 31.
- Final audit fieldwork – By the end of March 2025 as mutually agreed-upon by the Village and auditor.
- Submission of internal control letter, management letter and audited financial statements by April.
- Presentation of audit report to the Village board in June 2025.

## **Administrative Requirements**

We work with split teams; some of the team is onsite and some is offsite. With this in mind, we would expect the Village personnel to have access to a scanner, a reliable internet connection, a telephone and basic accounting software such as Microsoft Office (Word, excel) so that remote audit technology can be utilized efficiently. We use Microsoft Teams as a form of video to connect to clients and so long as key Village staff assisting with the audit have a computer with video technology and reliable internet, this should work well. There are no other administrative requirements that we have.

# Detailed Cost Proposal



Outlined below are our fees associated with the services Bauman Associates, Ltd. will provide to the Village of North Prairie. Our fees are based on the anticipated time required by the individuals assigned to your engagement, plus direct expenses. Our fees will not exceed the figures shown below based on the present status of the Village of North Prairie, and the auditing and accounting standards in place today and include out-of-pocket mileage, meals and lodging expenses. These fees do not include federal and state single audit services. The fees in the table shown below reflect the specific items shown in the cost proposal section of the RFP.

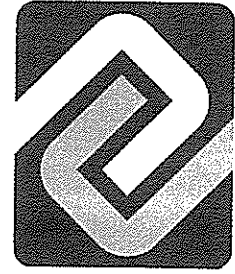
Description of service provided	Year Ended December 31,		
	2024	2025	2026
Audit – General Purpose Financial Statements (onsite board presentation)	\$17,000	\$17,510	\$18,035
Audit – General Purpose Financial Statements (virtual board presentation)	15,500	15,965	16,450
Consultation hours – Up to 16 total hours	\$4,000	4,120	4,250
Department of Revenue Form C Report	\$1,000	1,030	1,060
<b>Total fees with onsite board presentation:</b>	<b>\$22,000</b>	<b>\$22,660</b>	<b>\$23,345</b>
<b>Total fees with virtual board presentation:</b>	<b>\$20,500</b>	<b>\$21,115</b>	<b>\$21,760</b>

## Detailed costs proposals for hourly charges for additional work performed beyond the scope of this RFP:

The fees for the audit and specific services requested in the proposal shown above do not include services not specifically mentioned. Examples include utility rate case assistance, reconciliation of property taxes, implementation of new GASB standards after the date of the proposal, nonroutine complex accounting and reporting transactions, large unanticipated capital projects and related debt issuances, and consulting. These services, if requested, will be billed at the hourly rates shown in the schedule above after discussing the nature of the services with the appropriate official within the Village and arriving at a mutually agreeable fee range. We would seek to use the lowest rate staff level possible to keep the cost to the Village as low as possible while still utilizing the proper level of experience to oversee the work.

We confirm that progress payments will be made on-the-basis of hours of work completed during the engagement and that out-of-pocket expenses such as travel-related costs are subject to the maximum not to exceed cost noted above. Terms will be net/30 days from the receipt of the invoice.

# Additional Information



Bauman Associates, Ltd. is not aware of any judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the firm.

## Municipality Experience

Let's face it, municipalities are unique. It's critical that your accounting firm have a deep technical knowledge of the unique accounting requirements for local governments such as applicable state statutes, WI DOR and PSC rules.

Our governmental audit staff consists of a team of well-trained, highly qualified professionals all with the appropriate professional education credentials required to perform engagements of this type. We attend the League of Wisconsin Municipalities Annual Conference to receive updates on state-specific issues that impact Wisconsin Municipalities.

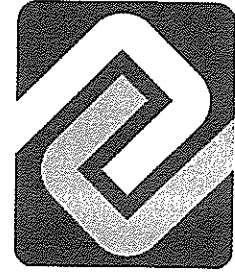
For over 70 years, Bauman Associates has specialized in working with municipalities. We provide municipalities with comprehensive consulting and assistance to help with a wide variety of operational, audit and accounting needs, including:

- Single audits
- Depreciation
- Billing and collections
- Bookkeeping and payroll
- Budgeting/planning
- Financial statements
- Forecasts
- Fund accounting
- Internal controls
- Form C reports
- PSC reports
- Property tax levy limits
- Rate case assistance
- Reporting (internal and external)
- Staff training
- Strategic efficiencies planning
- TID reporting and projections
- Year-end accounting
- Outsourced comptroller services

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)
- Governmental Audit Quality Center
- League of Wisconsin Municipalities – Associate Member
- Government Finance Officers Association (GFOA) – Associate Member

Thank you again for offering this opportunity to submit a proposal for the Village of North Prairie. We appreciate your consideration of our firm and look forward to the opportunity to work with you and your organization.

# Appendix A – References



Lisa Moen, Administrator/Clerk/ Deputy Treasurer

Village of Cambridge

PO Box 99

Cambridge, WI 53523

Phone: 608-423-3712

Services provided: audit, accounting assistance, Form C and PSC report preparation

Maggie Darr, Administrator

Village of Deerfield

PO Box 66

Deerfield, WI 53531

Phone: 608-764-5404

Services provided: audit, accounting assistance, Form C and PSC report preparation

Jaymie Kunkel, Deputy Clerk-Treasurer

Village of Sharon

125 Plain St

Sharon, WI 53585

Phone: 262-736-4888

Services provided: audit, accounting assistance, Form C and PSC report preparation

Tracy Rundquist, Treasurer

Village of Pepin

508 2<sup>nd</sup> Street

Pepin, WI 54759

Phone: 715-442-2461

Services provided: audit, accounting assistance, Form C and PSC report preparation

Brittney Rindy, City Administrator

City of Monroe

1110 18<sup>th</sup> Avenue

Monroe, WI 53566

Phone: 608-329-2500

Services provided: comprehensive outsourced comptroller services,  
preparation of the Form C, budget preparation and preparing for annual audit

## Village Clerk

---

**From:** Grunewald, Bryan <Bryan.Grunewald@claconnect.com>  
**Sent:** Monday, February 10, 2025 11:16 AM  
**To:** Village Clerk  
**Subject:** RE: [External] Audit Proposal  
**Attachments:** CLA's response to Village of N. Prairie.pdf

Hi Evelyn,

Thanks again for the opportunity.

As I mentioned this morning during our phone call, we have put together a tremendous service team and we welcome the opportunity to work with you!

Please see our response attached. I welcome any additional questions that you may have. Also as I mentioned, your situation and need for accounting / consultation services is certainly unique. If you would like to discuss fees further, please do not hesitate to call.

Also as I mentioned this morning, I am very excited to mention, that while we don't have an official date set yet, we do plan to provide additional resources to WI municipalities focusing on year-end tax reporting including 1099s, IRS Form W2 and common challenges for governments, including section 125 plans, pretax health insurance, election work payroll and fire department payroll. This is just an example of our resources and desire to truly help our clients!

Thanks again for the opportunity,



Bryan Grunewald, CPA  
Principal  
State and Local Government

Direct 920-803-3147 Mobile 920-912-7867  
CLA (CliftonLarsonAllen LLP)  
[bryan.grunewald@claconnect.com](mailto:bryan.grunewald@claconnect.com)

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://www.claglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**From:** Village Clerk <clerk@northprairiewi.gov>  
**Sent:** Monday, February 10, 2025 10:18 AM  
**To:** Grunewald, Bryan <Bryan.Grunewald@claconnect.com>  
**Subject:** [External] Audit Proposal

You don't often get email from [clerk@northprairiewi.gov](mailto:clerk@northprairiewi.gov). [Learn why this is important](#)

**Think Security - This email originated from an external source. Be cautious with any links or attachments.**

Good morning Bryan,



Proposal to provide professional auditing services to:

## Village of North Prairie, Wisconsin

Prepared by:

RFP Subject

Firm Name

Name, Address, Telephone Number,  
Email Address of Contact Person

Date of Proposal

Request for Proposal for Professional Auditing  
Services: Village of North Prairie, Wisconsin

CliftonLarsonAllen LLP (CLA)

**Bryan Grunewald, CPA, Principal**

712 Riverfront Drive, Suite 301, Sheboygan WI 53081

Direct 920-803-3147 |

bryan.grunewald@CLAconnect.com

February 7, 2025

[CLAconnect.com](https://www.claconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://www.claglobal.com/disclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



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# Letter of Transmittal

February 7, 2025

Evelyn Etten, Administrator/Clerk/Treasurer  
Village of North Prairie, Wisconsin  
130 N. Harrison Street  
North Prairie, WI 53153  
[clerk@northprairiewi.gov](mailto:clerk@northprairiewi.gov)

Dear Evelyn:

Thank you for inviting us to propose. We look forward to the opportunity to provide services to Village of North Prairie, Wisconsin (the Village).

## *Understanding of the work to be done and commitment to perform within the time period*

CLA has read and understands the work to be done as outlined in the Village's RFP section titled *Scope of Work*. We are committed to perform the work within the time period specified in the RFP.

## *CLA differentiators*

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the Village's consideration:

1. ***Industry-specialized insight and resources*** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the Village with their audit needs. In addition to your experienced local engagement team, the Village will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
2. ***Strong methodology and responsive timeline*** – In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
3. ***Communication and proactive leadership*** – The Village will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the Village and take an active role in addressing them.
4. ***A focus on providing consistent, dependable service*** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge





supplemented by valuable local service and insight. Therefore, the Village will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

5. **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
6. **Fresh perspective** – By engaging CLA, the Village will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to the Village new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before the Village.

#### *Verification statements*

I, Bryan Grunewald, your engagement principal-in-charge, will serve as the Village's primary contact person for this engagement. Furthermore, as a principal of CLA, I am authorized to sign, bind, and commit the firm to the obligations contained in this proposal and the Village's RFP. My contact information is as follows:

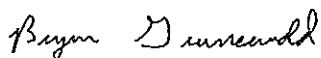
Bryan Grunewald, Principal  
Direct: 920-803-3147  
Email: [bryan.grunewald@CLAconnect.com](mailto:bryan.grunewald@CLAconnect.com)

We want to serve you, and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP



Bryan Grunewald, CPA, Principal



## Authorized individuals

I, Bryan Grunewald, your engagement principal-in-charge, will serve as the Village's primary contact person for this engagement. Furthermore, as a principal of CLA, I am authorized to sign, bind, and commit the firm to the obligations contained in this proposal and the Village's RFP. My contact information is as follows:

Bryan Grunewald, CPA, Principal

Direct: 920-803-3147

Email: [bryan.grunewald@CLAconnect.com](mailto:bryan.grunewald@CLAconnect.com)

## Understanding of the work to be accomplished

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under the section titled *Scope of Work*.

## Firm independence

CLA affirms that it is independent of the Village under the American Institute of Certified Public Accountant's Code of Professional Conduct and its interpretations and the U.S. Government Accountability Office's Government Auditing Standards, as required. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your engagement are independent of the Village.

## Commitment to perform the audit work on schedule

Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants; the standards set forth for financial audits in Government Auditing Standards issued by the Comptroller General of the United States; and any other applicable federal, state, and local laws or regulations.



# Company Profile

## National firm, local presence

CLA is a leading accounting firm employing some of the most talented and knowledgeable professionals in our industry. Although we have more than 130 locations throughout the United States, we make it our mission to have local offices that serve our clients efficiently. The engagement for the Village will be led by our local industry-specialized professionals with support from our firm-wide industry professionals and leaders.

## Create opportunities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

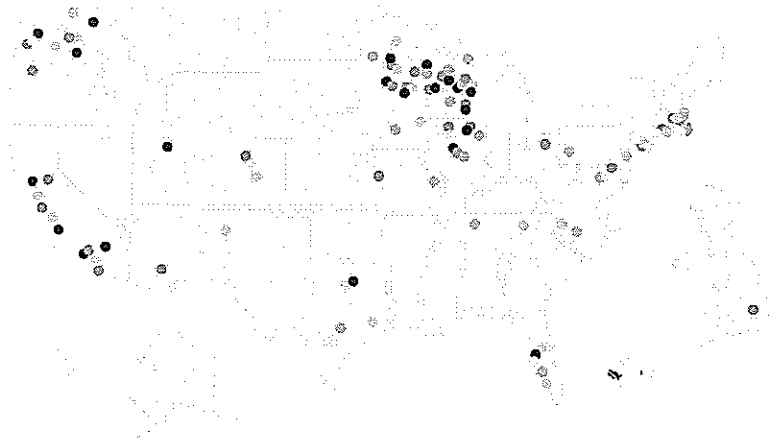
Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 9,000 people in more than 130 U.S. locations and a global vision, we promise to know you and help you.

9,000  
NEARLY 9,000 PEOPLE

130+  
LOCATIONS

AN INDEPENDENT  
NETWORK MEMBER OF

CLA Global



## It takes balance™

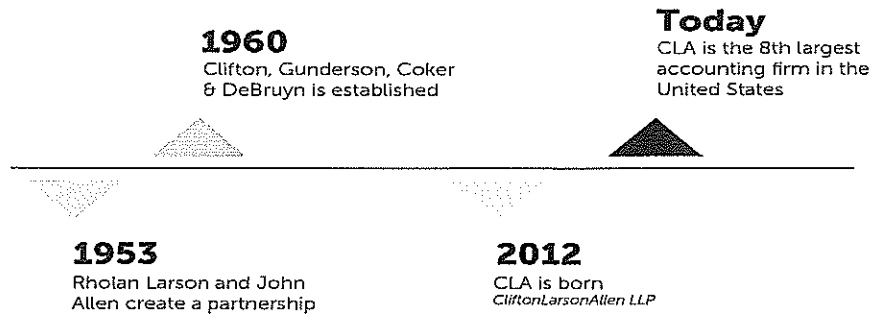
With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go. CLA has been recertified as a Great Place to Work in January 2024.

CLA is a leading accounting firm employing some of the most talented and knowledgeable professionals in our industry. Although we have more than 130 locations throughout the United States, we make it our mission to have local offices that serve our clients efficiently. The engagement for the Village will be led by our local industry-specialized professionals with support from our firm-wide industry professionals and leaders.



## Firm history

On January 1, 2012, two regional firms, Clifton Gunderson and LarsonAllen, merged to become CLA. They were driven by a shared vision to be a different kind of firm and a dream to be America’s leading providers of professional services. We’re celebrating 12 years as CLA, but the roots of our culture reach back much further. Across decades, the philosophies that drove our legacy firms — from how they served clients and treated their people to how they did business — shared many attributes. We still find them present today in what we call the CLA Promise. CLA has been performing audits of local governments for 60+ years.



## Office location and number of staff employed at office location

Our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can provide the Village higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

The Village will be served by state and local government professionals located in our Northeast and Southeast Wisconsin regions with staffing from our Sheboygan, Green Bay and Milwaukee, Wisconsin office locations. The following table provides additional information by staff level related to the size of our state and local government team members in our Wisconsin region.

Level of Staff	State and Local Government Staff in Wisconsin	State and Local Government Staff in Northeast WI	State and Local Government Staff in Southeast WI
Principal/Signing Director	10	4	3
Director/Manager	10	6	1
Senior	15	7	3
Associate	12	5	2
Paraprofessionals/Other	10	5	0
<b>Total</b>	<b>57</b>	<b>27</b>	<b>9</b>



# Summary of Your Firms Qualifications

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the CLA client experience.

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.

				
<b>Curious</b> We care, we listen, we get to know you	<b>Collaborative</b> We help you seamlessly, bringing innovative teams to the table	<b>Transparent</b> We communicate clearly and authentically	<b>Inclusive</b> We embrace all voices and create opportunities for you in an energetic and inspiring environment	<b>Reliable</b> We respond in hours, not days; we follow through, protect our client data, and produce quality results

***Your time is valuable:*** *We know how to deliver quality, timely work, and we take care of the details so you can focus on what really matters: the important decisions that drive your success.*



## State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

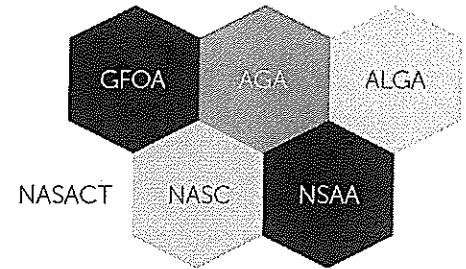
- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



## Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

## Insight to strengthen your organization

When you’re ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

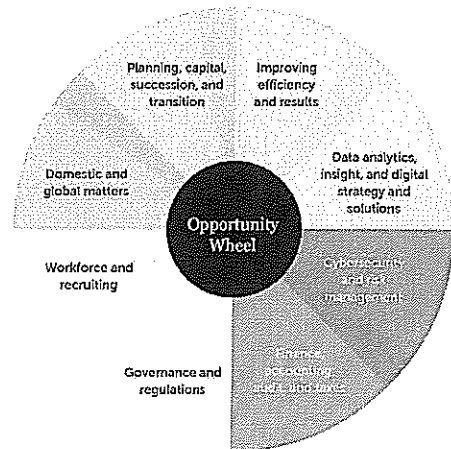
***Curious: We care, we listen, we get to know you.***



## Support at every turn

With dedicated services specific to state and local governments, you have access to guidance on all aspects of your operations.

- Affordable Care Act (ACA) reporting and compliance
- Audit, review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- COVID-19 funding support
- Cybersecurity
- Enterprise risk management
- Forensic accounting, auditing, and fraud investigation
- Fraud risk management
- Grant compliance
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- Internal audit
- Outsourced business operations
- Performance auditing
- Purchase card (p-card) monitoring and analytics
- Risk assessments
- Strategic, financial, and operational consulting
- Telecom management services



## Similar governmental audit engagements

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear it firsthand.

### Village of Oostburg, Wisconsin

Client Contact	Amy Wilterdink, Clerk / Treasurer
Phone Number   Email	920-564-3214   <a href="mailto:amy.wilterdink@oostburgwi.org">amy.wilterdink@oostburgwi.org</a>
Length of engagement	More than 15 years

### Village of Howards Grove, Wisconsin

Client Contact	Mary Komoroski, Clerk / Treasurer
Phone Number   Email	920-234-0304   <a href="mailto:clerktreasurer@howardsgrovewi.gov">clerktreasurer@howardsgrovewi.gov</a>
Length of engagement	More than 15 years





### Village of Adell, Wisconsin

Client Contact Kelly Rathke, Clerk / Treasurer  
Phone Number | Email 920-994-8620 | [villageofadell@wi.tcabc.com](mailto:villageofadell@wi.tcabc.com)  
Length of engagement More than 20 years

### Town of Sheboygan, Wisconsin

Client Contact Jamie Hilbelink, Treasurer / Utility Clerk  
Phone Number | Email 920-451-2320 | [Jamie@townofsheboygan.org](mailto:Jamie@townofsheboygan.org)  
Length of engagement More than 20 years

### Town of Mishicot, Wisconsin

Client Contact Connie Tesarik, Town Clerk  
Phone Number | Email 920-776-1597 | [clerk@tn.mishicot.wi.gov](mailto:clerk@tn.mishicot.wi.gov)  
Length of engagement More than 20 years

***Transparent:*** *We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.*


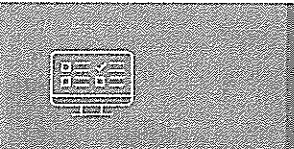

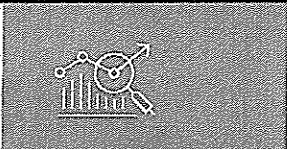
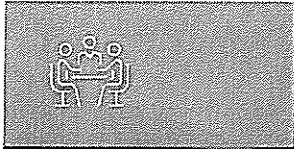



# Approach to Scope of Services

## Firm's Plan to complete services

### The CLA Seamless Assurance Advantage (SAA)

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



**A different approach**

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

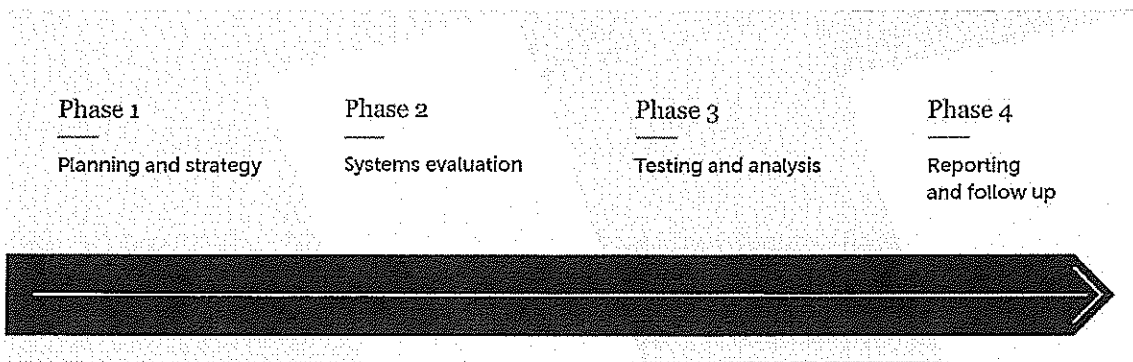
**Insights through analytics**

CLA uses strategic data analysis to evaluate whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

**Effective technology**

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.

## Financial statement audit approach



### *Phase 1: Planning and strategy*

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Bryan Grunewald and staff will meet with the Village personnel to agree on an outline of responsibilities and time frames
  - Establish audit approach and timing schedule
  - Determine assistance to be provided by the Village personnel
  - Discuss application of generally accepted accounting principles
  - Address initial audit concerns
  - Establish report parameters and timetables
  - Progress reporting process
  - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the Village, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the Village's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.



- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the Village personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA uses a secure web-based application to request and obtain documents. This application allows clients to view detailed information, including due dates for all items CLA is requesting. Clients can attach electronic files and add commentary directly on the application.

The audit engagement will be planned under the direction of the engagement leader and in-charge. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the Village that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

### *Phase 2: Systems evaluation*

We will gain an understanding of the internal control structure of the Village for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the Village has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application information services/information technology (IS/IT) controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.



Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS/IT-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

### *Phase 3: Testing and analysis*

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide the Village with status reports and be in constant communication with the Village to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the Village to summarize the results of our fieldwork and review significant findings.

### *Phase 4: Reporting and follow up*

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the *Uniform Guidance* and the *Wisconsin State Single Audit Guidelines*
- Management Letter, as applicable
- Written Communication to Those Charged with Governance, which includes the following areas:
  - Our responsibility under auditing standards generally accepted in the United States of America
  - Changes in significant accounting policies or their application
  - Unusual transactions
  - Management judgments and accounting estimates
  - Significant audit adjustments
  - Other information in documents containing the audited financial statements
  - Disagreements with the Village
  - The Village's consultations with other accountants
  - Major issues discussed with management prior to retention
  - Difficulties encountered in performing the audit
  - Fraud or illegal acts



Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

The Village will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.

### Elevating with artificial intelligence (AI)

CLA is committed to harnessing cutting-edge technology to enhance client service. We may use AI to enhance your audit engagements. This can include:

- **Research and document drafting:** CLA professionals may use CLAgpt, our secure, proprietary tool to ask questions and make requests of generative AI trained on several CLA-specific resources.
- **Document summarization:** We may use CLA Family Assistant to help extract and summarize information relevant to our audits, including minutes review, leases, debt agreements, and other document types.
- **Invoice extraction:** CLA may use AI tools to extract relevant fields from invoices and other documents.

When AI is used, the work is supervised by CLA professionals who verify results before making final decisions. Client information remains confidential when working with these tools.

### Communication process

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management's understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.

**Report to those charged with governance** — In addition to observations and recommendations, we will inform the audit committee of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the audit committee timely.

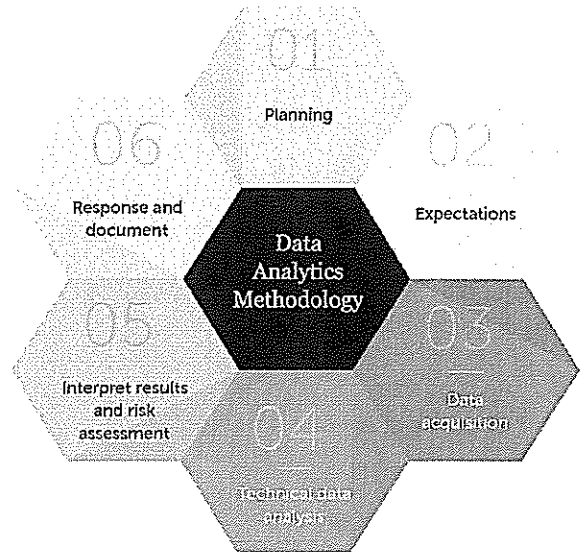


Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.

## Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our Risk Assessment, Data Analytics and Review ("RADAR") is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.



The phases in our data analytics process are as follows:

### 1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

### 2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.

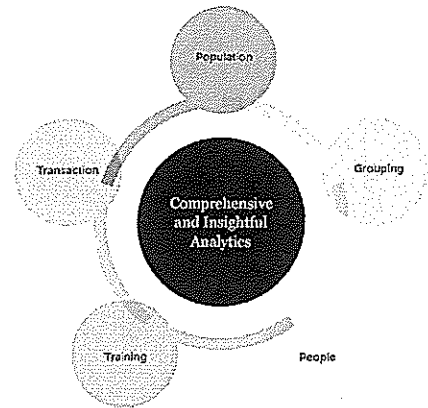
### 3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.



#### 4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is “normal” and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.



#### 5. Interpret results and subsequent risk assessment

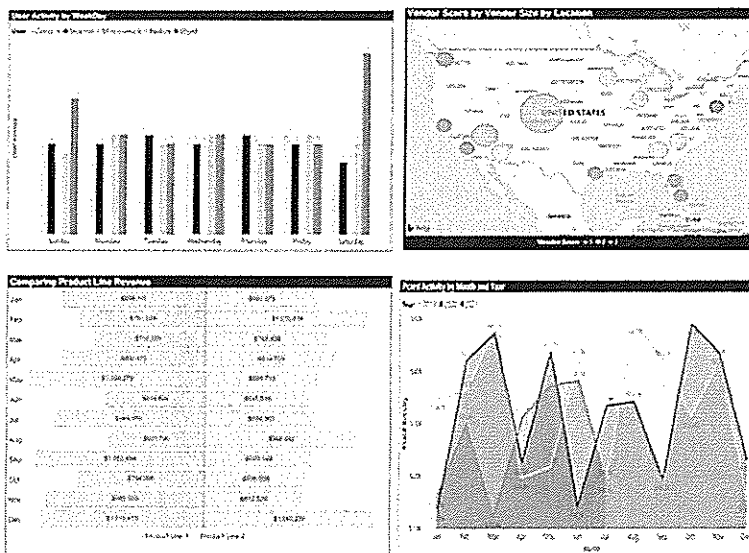
Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

#### 6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

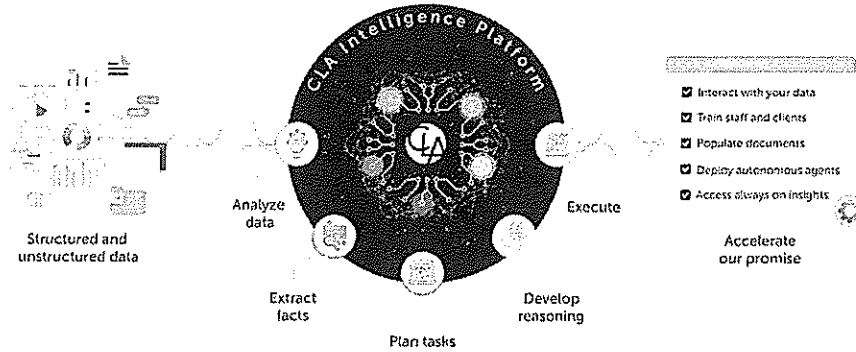
The below figure illustrates typical data analytics scenarios.





## CLA Intelligence Platform: Digital services and generative AI

Let us help you harness cutting-edge technology to transform the way your teams work and uncover deeper business and financial insights.



Digital transformation is no longer optional, it's a necessity. With CLA, you'll find a comprehensive suite of capabilities spanning automation and integration, data analytics, software, and cybersecurity — offering you new opportunities to navigate and thrive in the digital age.

By leveraging digital product solutions and services, you can improve your business operations and achieve big goals, whether that's streamlining processes, enhancing customer experiences, embracing generative artificial intelligence (AI), or driving innovation. We help you put digital solutions in place to:

Drive growth and profitability	Drive more value from software	Gain efficiencies and quality
Improve employee experience and retention	Make data-driven decisions	Make your data work for you
Manage security more effectively	Put the power of AI in your hands	Reduce cyber and other threats



## Assistance from client

We request that the Village provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a “project coordinator” through whom we will communicate and coordinate activities. We do not foresee needing the Village’s staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone’s time on the engagement and, ultimately, to save your organization money.

## Statistical sampling

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These AU-C Section 530 – “Audit Sampling” forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Sample sizes will vary depending on the nature of the testing (compliance versus substantive) and the size of the population being sampled. Sampling techniques are utilized in compliance and internal control testing, as well as substantive testing of certain asset and liability account balances. Sample sizes used for internal control testing depend on a number of factors, namely the number of expected or actual control deviations, size of population, and level of control assurance anticipated. Sample sizes can range from 20 to 90 possible selections.

To illustrate, if no internal control deviations are anticipated and the frequency of the population (i.e., the number of times the control is performed in a given year) is less than 100, then we will test 20 transactions in order to obtain moderate control assurance. If two internal control deviations are anticipated, and the frequency of the population is greater than 200, then we will test 90 transactions in order to obtain low control assurance. We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.



## Quality control procedures and peer review report

In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. This quality control review included a review of specific government engagements.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.





## Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the Firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

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 CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, 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*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022

[cbh.com](http://cbh.com)



## Engagement team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Role	Years' Experience
Bryan Grunewald, CPA, Principal	<b>Engagement principal</b> – Bryan will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Bryan is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	20+
Megan Hovell, CPA, Director	<b>Engagement director</b> – Megan will act as the lead director on the engagement. In this role, Megan will assist the engagement principal with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of the annual financial report and all related reports.	8+
Yvette Mueller, CPA, Director	<b>Accounting assistance &amp; consulting director</b> – Yvette will act as the primary contact for any accounting assistance needs. Yvette has extensive experience working with other similar size entities, regulatory reporting requirements, and multiple software applications. In this role, Yvette will serve as a resource for year-end accounting as well as accounting needs throughout the year	20+

**Additional senior and staff** – We will assign an additional senior accountant and staff to your engagement based on your needs and their experience providing services to similar clients.

Detailed biographies can be found in the *Appendix*.

**Collaborative:** Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.



## Transition plan

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 60-year history, we have transitioned many clients and have a collegial and professional relationship with many firms. Our seamless transition can help reduce your team's time.



Upon appointment as auditors, we will schedule a planning meeting with the appropriate management of the Village in order to:

- Review our approach and roles, and solicit comments and concerns
- Schedule work
- Establish key meeting and reporting dates
- Review the audit requirements

Our approach to transition includes:

- A well-structured, experienced engagement team
- More intensive involvement by principals and managers in the transition
- Careful and complete communications at all levels of the team to resolve issues and concerns
- User-friendly audit tools
- A review of prior auditor's work papers to gather pertinent historical accounting information and documents

All transition activities will involve on-site participation of the audit service team to:

- Focus our efforts only upon relevant matters
- Avoid unnecessary efforts by your personnel
- Make the audit process more responsive



## Engagement timeline

Count on clear communication and regular updates.

### Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate.

	Pre-interim work
<b>February</b>	Review prior year workpapers Request initial planning documents from the Village
<b>February</b>	Initial planning meeting
<b>March/April</b> (As mutually agreed upon)	Interim and final audit fieldwork (combined due to timing of RFP)
<b>May / June</b>	Draft reports
<b>June or July</b>	Presentation to the Village
<b>Ongoing</b>	Planning and update meetings throughout the year

## Statement of why CLA believes itself to be the best qualified to perform the engagement

We believe that we are the best qualified to perform the engagement because of our combination of industry-specialized insight and resources, communication and proactive leadership, our focus on providing consistent and dependable service, and our strong desire and commitment to know you and to help you. We hope that these qualities are evident throughout our response to the proposal.



# Audit Pricing Submission

Having upfront conversations builds relationships.

The value we can provide your organization starts with helping you uncover revenue opportunities and put dollars in your pocket. While we are addressing your compliance needs, our insights and strategies also represent a return on your investment. Based on our understanding of your requirements, please find the audit pricing noted below:

Professional Services	2024	2025	2026
Financial Statement Audit	\$18,600	\$19,290	\$19,975
Preparation of State Report Form C	\$925	\$950	\$975
Technical Reource Fee (5%)	\$975	\$1,010	\$1,050
16 hours of Consultation Time		Included above	
Total	\$20,500	\$21,250	\$22,000

Our fixed-fee quote is designed with an understanding that:

- Village personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.
- There is 16 hours of consultation time included in the pricing as presented above. This is being included as requested in the request for proposal. If additional accounting assistance and consultation outside of the scope of the audit is needed, the scope of the project and estimated additional time would be discussed with you prior to starting any additional work. The additional time will be billed at standard hourly rates, currently ranging between \$135 and \$170 per hour.

The 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.





## Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

## No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval.

It's not our policy or practice to bill our clients every time we receive a phone call or email. We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise.

*We are committed to creating a long-standing relationship. If you have concerns about the fee structure, give us a call and let's discuss.*

***Transparent:*** Clear, authentic communication and market-based fees.



# Appendix

Your service team biographies





## Bryan Grunewald, CPA

CLA (CliftonLarsonAllen LLP)

Principal  
Sheboygan, Wisconsin

920-803-3147  
bryan.grunewald@CLAconnect.com



### Profile

Bryan has more than 20 years of experience providing auditing and consulting services to governments and nonprofits in Wisconsin.

Bryan assists clients with implementing new accounting standards and preparing financial statements in conformity with the criteria of the Government Finance Officers Association's Certificate of Achievement Program. He specializes in the review of financial policies and procedures and provides recommendations to increase efficiency and effectiveness of internal controls. Bryan reviews utility rate studies and identifies opportunities for improvement in rate structure. He also assists with the implementation of financial accounting systems and provides recommendations for chart of accounts structure.

### Technical experience

- Responsible for the performance of financial statement audits, *Uniform Guidance* audits, and State of Wisconsin single audits for governmental and nonprofit entities
- Consulting services, including rate design, budgeting, capital planning, administrative organization review, internal control design

### Education and professional involvement

- Bachelor of business administration in accounting from University of Wisconsin—Whitewater
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Wisconsin
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Government Finance Officers Association

### Continuing professional education

- American Institute of Certified Public Accountants – Government Conference
- Government Finance Officers Association Conference and GAAP update
- Wisconsin Government Finance Officers quarterly conference attendee
- Adheres to all applicable AICPA, WICPA, and GAS requirements





# Yvette Mueller, CPA

CLA (CliftonLarsonAllen LLP)

Director  
Green Bay, Wisconsin

414-721-7572  
yvette.mueller@CLAconnect.com



## Profile

Yvette has over 27 years of accounting experience, of which over 20 years have been directly in, and providing accounting and auditing services to, Wisconsin governments. As the former Finance Director of a Wisconsin county along with many other leadership positions within county governments of small, medium and large size, she understands the complexities and challenges that public sector clients are tackling. Yvette provides clients with fully tailored financial management advisory and consulting services, including:

- Financial management solutions: strategic planning, annual and multi-year budgeting, and long-term capital improvement plans.
- Financial review and analysis: feasibility studies, rate studies, financial policies review and recommendations, financial reporting strategies, and impact analysis.
- Financial accounting process and control assessments: assists in building a more strategic and streamlined finance department by conducting process and control reviews and following through with recommendations and implementation.
- Accounting services: account analysis and reconciliation, general accounting and interim leadership roles, implementation of new accounting standards, and regulatory compliance and assistance.

Yvette is also highly skilled in government financial statement preparation and advanced preparation of Wisconsin State Municipal Financial Reports, Schedule of Federal and State Awards, Wisconsin Public Service Commission Reports and Wisconsin Department of Public Instruction Reports.

## Education and professional involvement

- Bachelor of business administration in accounting from University of Wisconsin—Eau Claire
- Certified Public Accountant in the State of Wisconsin
- American and Wisconsin Institute of Certified Public Accountants

## Continuing professional education

- Yvette attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.

[CLAconnect.com](http://CLAconnect.com)

CPAs | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/discclaimer](http://CLAGlobal.com/discclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



# Megan Hovell, CPA

CLA (CliftonLarsonAllen LLP)



Director  
Green Bay, Wisconsin

920-455-4164  
Megan.hovell@CLAconnect.com

## Profile

Megan is responsible for planning and supervising the field work of audits for Wisconsin school districts and municipalities. She has experience preparing financial statements, Wisconsin Department of Public Instruction reports, State Financial Report Forms, Public Service Commission Annual Reports, and the Schedule of Federal and State Awards.

## Technical experience

- Audits of local governments, including counties, cities, villages, towns, special districts, tax increment districts, and school districts
- Consulting services, budgeting, capital planning, administrative organization review, internal control design

## Education and professional involvement

- Bachelor of business administration in accounting with a minor in economics from St. Norbert College, De Pere, Wisconsin
- Certified Public Accountant in the State of Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants

## Client experience

### Counties, cities, and villages

- Door County
- Outagamie County
- Winnebago County
- Waupaca County
- Village of Allouez
- Village of Hobart
- Village of Pulaski
- Village of Suamico
- Village of Suakville
- City of Port Washington
- City of Appleton

### School districts

- School District of Elmbrook
- Oconto Unified School District
- Cedar-Grove Belgium School District
- School District of Oostburg
- Valders Area School District

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CPAS | CONSULTANTS | WEALTH ADVISORS

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**HAWKINS** | **ASH**  
**CPAs**



**AUDIT PROPOSAL**  
**Village of North Prairie**

December 31, 2024, 2025, and 2026

**Kevin Behnke, CPA**

Partner  
920.684.2542  
kbehnke@ha.cpa

Ms. Evelyn Etten, Village Administrator/Clerk/Treasurer  
Village of North Prairie  
130 N. Harrison Street  
North Prairie, WI 53153

February 1, 2025

Dear Ms. Etten,

Thank you for the opportunity to present this proposal to you for auditing services. We will perform an audit in accordance with generally accepted auditing standards, express an opinion on the financial statements and report on compliance and the internal control structure.

Our firm has long recognized the public sector's need for competent auditing, accounting, and consulting services, and has dedicated time and money for the ongoing development of this highly specialized skill. Hawkins Ash CPAs serves cities, villages, townships, public school districts, utilities, sanitary districts, public housing authorities, redevelopment authorities, and several programs funded by federal and state resources. We have been providing services to municipalities since 1956.

The Hawkins Ash CPAs leaders that provide audit services to governmental entities hold the American Institute of Certified Public Accountants' (AICPA) Advanced Single Audit Certificate. The certification is designed for auditors with a minimum of seven years of experience planning, performing, reviewing, and reporting single audits in accordance with the latest Uniform Guidance requirements. It was developed by the AICPA Governmental Audit Quality Center and serves as a demonstration of one's ability to plan, direct, and report on single audits following the Uniform Guidance. In passing the exam, Hawkins Ash CPAs has proven our expanded knowledge in the single audit area, giving clients more confidence in our ability to provide quality services.

Our Firm is also a member of the AICPA Governmental Audit Quality Center.

We have reviewed the performance specifications in your request for proposal and state that we can and will meet or exceed all specifications. This proposal constitutes a firm offer which may be accepted at any time within 60 days from date submitted.

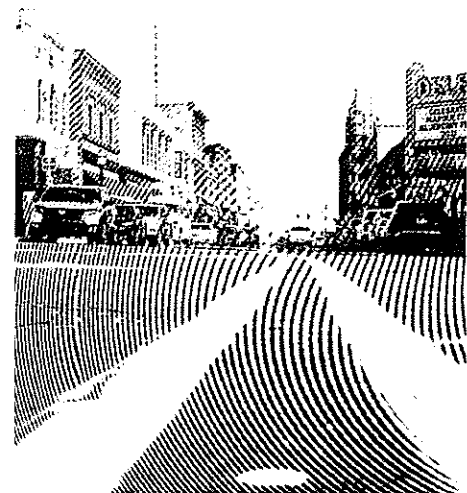
We look forward to further discussing our proposal and will be pleased to supply any further information you may require.

Regards,

*Kevin Behnke, CPA*

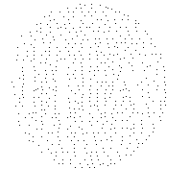
Kevin Behnke, Partner

Village of North Prairie | 2



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**PART OF YOUR  
PART OF YOUR**  
MUSKIESS  
LIFE.



# SERVING YOU BEYOND THE AUDIT

## Committed to Your Success

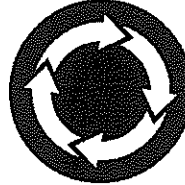
### Committed Team



Our clients desire to trust a familiar face throughout their engagements with us. When working with Hawkins Ash CPAs, you'll enjoy personnel continuity year after year.

More than 50 percent of our staff members have been with Hawkins Ash CPAs for five years or more.

### Available All Year



We desire to stay in contact with all our clients outside of the defined engagement period. We prefer that our clients contact us

when issues or questions arise in order to proactively work through these situations to prevent costly mistakes.

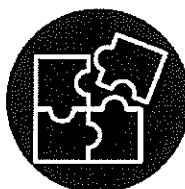
### Growing Firm



Hawkins Ash CPAs is a growing firm. We're consistently adding to our teams in our current offices and adding new offices in new locations. While you'll enjoy working locally with the

professionals you'll trust for your engagement, you'll have access to a greater body of experts and resources as your situation may demand.

### Industry Experience



Our team members have deep knowledge in your industry. Our diverse experience gives us the ability to recognize that each government entity

is unique and special. When specific needs arise, we are able to put critical resources at your fingertips.

## Committed to Our Success

### Mission

Striving to provide professional freedom and flexibility, we collaborate to achieve measurable success and enhanced experience for clients and team members.

### Vision

Loyalty earned...

As we assert energies into the retention and development of future leaders to enhance work-life balance, we will earn the loyalty of our professional team members. Through long-lasting relationships, these consistent teams of trusted advisors will earn the loyalty of clients by meeting their needs and providing customized solutions.



# BIG ON EXPERIENCE

## Small Enough to Care

At Hawkins Ash CPAs, we pride ourselves on being a multi-office, regional accounting firm leader with the resources to customize solutions for our clients on the local level.

### By the Numbers

10 OFFICES

30 PARTNERS

\$38.6M NET REVENUE

68 CPAS

31 GOVERNMENT TEAM MEMBERS

195+ EMPLOYEES

1956 YR. FOUNDED

65 GOVERNMENT CLIENTS

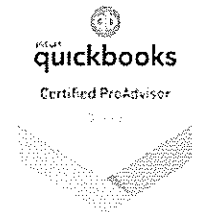
### Continuing Education

All of our audit staff participates in 50-70 hours of continuing professional education each year. In addition, all supervisory personnel receive at least 24 hours of governmental education every two years, as required by *Government Auditing Standards*. This ensures all our audit staff remains up-to-date on the many changes taking place in the public sector.

### AFFILIATIONS



### CERTIFICATIONS



# COMMITMENT TO GOVERNMENTS

Governments require accurate accounting in the midst of complex and ever-changing regulations. These specifications determine the accounting practices suitable to keep you in compliance. Where once a general accounting background was enough, now a very specific knowledge of government requirements and regulations is necessary. Engaging the accountants at Hawkins Ash CPAs in the following additional services brings efficiency, cost-effectiveness and precision to your government reporting.

## Value-Added Resources

### e-Newsletter

Our regularly published newsletters provides timely accounting, compliance and news that matters to our clients.

### Podcasts

Our Tax Insights podcasts cover tax related topics for both individuals and businesses.

### Articles

On CPA-HQ, search for articles on topics that include accounting, tax, nonprofit, employee benefit plans, QuickBooks, general business, individual financial and tax planning, and more.

### Events

Periodic educational events feature our professionals as presenters and present engaging information on relevant topics.

### Audit Services

- Federal and State Program
- Financial
- Single Audit
- Tax Incremental Financing District

### Accounting Services

- Chart of Account Maintenance
- Fixed Asset Report Maintenance
- HUD Fee Accounting
- Monthly Bookkeeping Services
- Payroll Services
- System Design
- Training and Assistance

### Advisory Services

- Agreed Upon Procedures
- Financial Statements
- Utility Rate Increases

### Information Services

- QuickBooks Sales and Set-Up
- QuickBooks Training and Support

### Human Resource Consulting

- HR Check-Up
- Job Descriptions
- Personnel Policies and Manuals
- Recruitment Assistance

## Professional Staff Categorization

The Firm's staff is categorized as follows:

	Total Firm	Governmental Audit Staff	Manitowoc Office	Proposed Audit Staff
Partners	30	3	4	1
Senior Managers/Managers/Supervisors	21	9	3	1
Seniors/Associates/Other	144	19	10	3
<b>Total</b>	<b>195</b>	<b>31</b>	<b>17</b>	<b>5</b>

# SCOPE OF WORK

## Objective

The objective of our service is to perform an audit of the financial statements of the Village of North Prairie and to express our opinion as independent certified public accountants on the statements. We will follow the fieldwork schedule noted in the request for proposal. Due to the auditor not being determined until mid-February and year end audit planning is normally completed in December the requested April 30 report due date will not be met. The Form CT will be completed by the May 15 extension date.

Our audit will be conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards and Audit of States, Local Governments and Nonprofit Organizations.

We will issue the following reports upon completion of the audit:

- Financial statements and an Independent Auditors' Report on the basic financial statements
- Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Communication With Those Charged With Governance
- Independent Auditors' Report on Management Advisory Comments, if applicable
- Wisconsin Department of Revenue Financial Report Form and Supplemental Form F65
- Irregularities and illegal acts, if required
- Audit exit conference on the last day of field work to review preliminary audit results
- Presentation to the Village Board

The services for the Village of North Prairie will be performed by our Manitowoc office. Proposed audit staff will include one partner with total engagement responsibility, one manager of fieldwork and overall in-charge auditor, two associate accountants, and an administrative assistant.

# FEES

Our fees for the services described are as follows.

Year Ended	Audit Fee	Form CT	Maintain Capital Asset Schedules (if applicable)
December 31, 2024	\$25,000	\$500	\$695
December 31, 2025	\$26,875	\$525	\$730
December 31, 2026	\$28,890	\$550	\$765

If less than three years are audited there will be a \$5,000 setup fee. If applicable, there will be a \$1,000-\$2,500 first year setup fee for capital asset depreciation schedules. 16 hours of consultation for accounting (includes reconciling accounts and figuring out capital asset additions) is included in the above audit fee. Additional consultation hours, above the 16 hours, will be billed at our standard rates listed below.

If applicable, maintaining lease schedules and SBITA schedules will be billed at our standard hourly rate. There will also be a per lease or SBITA charge for LeaseCrunch.

We believe it is important for our clients to contact us with questions, problems, or concerns as they arise. Questions or issues of a routine nature are not billed to our clients. Conferences or consultations that require more than a brief phone call or email may be billed at our Firm's discretion.

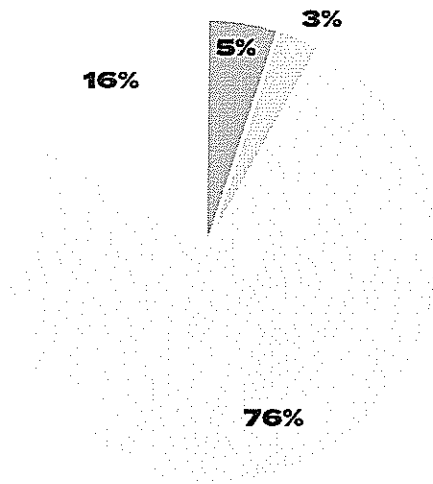
## Additional Service Fees

The above fees do not include the implementation of new Governmental Accounting Standards Board statements, revisions to generally accepted governmental auditing standards, preparing 941's, 1099s, or W-2s, reviewing or preparing property tax bills, preparing statement of taxes, or processing tax bills and payments .

If additional services are required, they will be billed out at our standard rates listed below.

Fee category	Hourly rate
Partner	\$275 - \$350
Manager	\$150 - \$265
Associate/Senior Associate	\$60 - \$150

# TIME BUDGET



■ Development of Initial Audit Plan, 10 Hrs

■ Gain and Document an Understanding of Internal Controls and EDP System, 5 Hrs

■ Substantive Audit Procedures, 140 Hrs

Audit Conclusion, 30 Hrs

## Working Together

The Hawkins Ash CPAs team is dedicated to your engagement and will work with you to minimize disruptions and keep the audit moving as efficiently as possible. While you rely on us to perform our tasks as planned, we count on your team to provide the information we request in a timely manner. Prior to each audit, we send our PBC list which details items you will need to have prepared. As we work collaboratively, the engagement timeline will be upheld.

# CUSTOMIZED AUDIT PROCESS

Our audit process was developed to ensure hidden opportunities and trouble areas are discovered and explored in a collaborative manner. To make our engagement as efficient as possible, we will make the best use of existing resources and technology. Our firm's client portal allows our clients easily and securely access documents we've prepared and also transmit documents to us.

Our audit team recognizes adherence to generally accepted auditing standards must not result in a "cook book" or "by-the-numbers" approach. Our auditors' common sense, knowledgeable insight, alert skepticism, and thorough experience are integral parts of our audit procedures.

---

## DEVELOPMENT OF INITIAL AUDIT PLAN

The initial audit plan is designed for the engagement and is based on proposal requirements, preliminary interviews and related procedures, such as reviewing documentation and manuals.

---

### PRELIMINARY AUDIT FIELDWORK

The next several phases of the audit involve our review and evaluation of the internal accounting controls and administrative compliance requirements. We will:

- Survey internal control policies and procedures and prepare written descriptions of these control systems in a combination of narrative, flow-chart, or questionnaire forms.
- Identify and document compliance requirements that are material to your financial statements.
- Perform compliance tests to determine if the controls are in use and operating as planned.
- Perform analytical review of account balances.

Based on these tests, we will evaluate the internal controls to determine the extent they can be relied upon, and to what extent our subsequent substantive testing should be modified. At this point, we will modify the audit programs accordingly.

### SUBSTANTIVE AUDIT PROCEDURES

The next major phase is to substantiate account balances through substantive testing on-site. Both this phase and the preceding compliance testing will involve the use of appropriate statistical and non-statistical sampling as a technique to improve the quality of the tests.

---

### AUDIT CONCLUSION

The concluding phase of the audit involves the preparation and presentation of our audit reports to the Audit Committee and management. The audit report presents our opinion regarding your financial statements. In any instance where we cannot express an unqualified opinion on the financial statements, we will state our reasons. We will hold an exit conference with management and Audit Committee, if they choose to attend.

To add value to the audit process, we will make suggestions to improve your controls, operations, and efficiencies in a management advisory letter.

---

# YOUR HAWKINS ASH TEAM



**Kevin Behnke, CPA  
Partner**

Municipality Audits  
School District Audits  
Commercial Audits

Kevin specializes in audit services provided to government entities including municipalities and school districts. He is the Firm's Director of Quality Control, chairman of the Firm's Government Services Group, a member of the Firm's Accounting and Auditing Committee, a member of the Firm's IT Steering Committee, and is the Firm's designated audit quality partner for the AICPA Government Audit Quality Center.



**Chuck Krueger, CPA  
Senior Manager**

Nonprofit Audits  
Commercial Accounting and Auditing  
Municipality Audits  
School District Audits

Chuck has more than 30 years of experience providing audit services to nonprofit and government entities. At Hawkins Ash CPAs, he serves on the Firm's Nonprofit Service Group and Governmental Service Group. Within the Manitowoc, WI, community, Chuck serves as a leader for several nonprofit organizations.



**Amber Ebert  
Manager**

Municipality Audits  
School District Audits

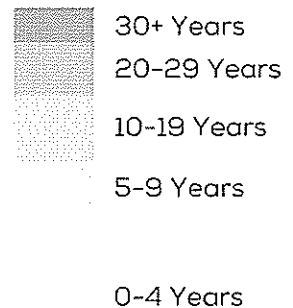
Amber began her career with Hawkins Ash CPAs as an associate in the fall of 2018. She now holds the position of manager, specializing in audit services for municipalities and school districts. Amber is a member of the training committee and the career development committee.

## Staff Continuity

The engagement partner and audit personnel are assigned to your organization for the full term of the engagement. We believe continuity of personnel enhances the effectiveness of the team and minimizes disruptions to your organization's normal workflow.

Even as we're continuously adding to our teams, we're proud to display the tenure of our colleagues because it shows the Firm's commitment to them and their commitment to our clients.

### EMPLOYEE DURATION OF SERVICE





# REFERENCES

City of Gillett

Ms. Chelsea Anderson  
Clerk/Treasurer  
920.855.2255  
Audit Engagement Duration: 2012 - Present

City of Lake Mills

Ms. Sandra Bell  
Treasurer/ Finance Director  
920.648.2344  
Audit Engagement Duration: 1994 - Present

City of Chilton

Ms. Lisa Meyer  
Deputy Clerk-Treasurer  
920.849.2451 Ext. 305  
Audit Engagement Duration: 2014 - Present

Village of Reedsville

Ms. Mary Jo Krahn  
Clerk-Treasurer  
920.754.4371  
Audit Engagement Duration: 1994 - Present

Village of Rib Lake

Ms. Kristin Lueck  
Clerk-Treasurer  
715.427.5404  
Audit Engagement Duration: 1980 - Present

"The auditors at Hawkins Ash CPAs work in our best interest and help us. I enjoy working with them and appreciate all they do."

Jodie Olson  
Former City Administrator  
Berlin, WI

# QUALITY CONTROL

Hawkins Ash CPAs is deeply concerned with performing quality work within the framework of auditing and reporting standards and the consistent application of generally accepted accounting principles. We have established policies and procedures for the conduct and supervision of our work to provide reasonable assurance our services meet our standards of quality.

Our quality control system meets the standards of the American Institute of Certified Public Accountants for quality control policies and procedures. In 2023, we completed our latest peer review and were issued a pass, the best report available. This quality control review included several governmental engagements. The review was performed by Goff Backa Alfera & Company, LLC. The report is on the following page.

Since 1973, our firm has participated in volunteer quality review programs sponsored by the American Institute of Certified Public Accountants (AICPA) and the Wisconsin Institute of Certified Public Accountants (WICPA). We annually submit copies of audit reports to the WICPA for review and comment.

We have had no adverse results or findings from any desk reviews or field reviews, and no disciplinary action has been taken or is pending against our firm by state regulatory bodies or professional organizations.

# INDEPENDENCE

Hawkins Ash CPAs is independent of the Village of North Prairie as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*. We have had no relationships with you that would impair our independence.

# GOVERNMENT EXPERIENCE

Hawkins Ash CPAs serves cities, villages, townships, utilities, sanitary districts, public school districts, public housing authorities, redevelopment authorities and several programs funded by federal and state resources. Some of the state agencies we have worked with include:

- |                                     |                                                      |
|-------------------------------------|------------------------------------------------------|
| Department of Revenue               | Department of Commerce                               |
| Department of Public Instruction    | Department of Justice                                |
| Department of Transportation        | Department of Administration                         |
| Department of Children and Families | Public Service Commission                            |
| Department of Health Services       | Wisconsin Housing and Economic Development Authority |
| Department of Natural Resources     |                                                      |

the Power  
of People. 

# PEER REVIEW LETTER



Pittsburgh  
3325 Saw Mill Run Blvd.  
Pittsburgh, PA 15227-3736

Wheeling  
21 Warden Run Rd., Suite 102  
Wheeling, WV 26003

Phone 412-885-5045  
Fax 412-885-4870  
www.gbaco.com

## Report on the Firm's System of Quality Control

March 13, 2023

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, 2022. 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](http://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 compliance audits 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, 2022, 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 deficiencies* or *fail*. Hawkins Ash CPAs, LLP has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC

Member: American, Pennsylvania, and West Virginia Institute of Certified Public Accountants  
Center for Public Company Audit Firms • Employee Benefit Plan Audit Quality Center • Governmental Audit Quality Center • Private Companies Practice Section

# STAFF PROFILES



**KEVIN BEHNKE, CPA**  
PARTNER



## CONTACT ME

 920.684.2542

 kbehnke@ha.cpa

## FOCUSES

Municipality Audits  
School District Audits  
Commercial Audits

## EDUCATION

Bachelor of Business  
Administration  
Accounting  
University of Wisconsin - Oshkosh

Certified Public Accountant



PART OF YOUR BUSINESS IS OUR  
PART OF YOUR LIFE.

## SUMMARY

Kevin Behnke joined Hawkins Ash CPAs in 1997. Kevin is now a partner and specializes in audit services provided to government entities including municipalities and school districts. He is the Firm's Director of Quality Control, a member of the Firm's Accounting and Auditing Committee, a member of the Firm's IT Steering Committee, and is the Firm's designated audit quality partner for the AICPA Government Audit Quality Center.

Kevin also is the chairperson of the Firm's Governmental Services Group. He leads the group and researches new Governmental Accounting Standards Board statements to develop understandable and best practices for staff who implement the pronouncements for clients.



## PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants  
Wisconsin Institute of Certified Public Accountants  
Government Finance Officers Association  
Wisconsin Municipal Clerks Association  
Wisconsin Association of School Business Officials  
Municipal Treasurers Association of Wisconsin  
Wisconsin Department of Public Instruction - School District Task Force

## COMMUNITY ORGANIZATIONS

Rockeas Hunting Club, Inc.  
Former Member of Board of Directors

Collins Paradise Sno-Riders  
Former Member of Board of Directors

 I enjoy working with my clients and answering their questions to make their life a little easier. Becoming their trusted advisor is a rewarding experience. 

# STAFF PROFILES



**CHARLES N. KRUEGER, CPA**  
SENIOR AUDIT MANAGER



## CONTACT ME

- 920.684.2547
- ckrueger@ha.cpa

## FOCUSES

- Commercial Accounting and Auditing
- Municipality Audits
- Nonprofit Audits
- School District Audits

## EDUCATION

- Bachelor of Science  
Business Administration  
Accounting  
University of Wisconsin-Milwaukee
- Certified Public Accountant
- AICPA Advanced Single Audit  
Certificate



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PART OF YOUR SUCCESS

## SUMMARY

Chuck Krueger joined Hawkins Ash CPAs accounting and auditing staff in 1987. As a Senior Manager in the Firm's Manitowoc, WI, office, he provides audit services to school districts, municipalities, and nonprofit entities. He is a member of the Firm's Governmental Service Group and Nonprofit Service Group.


## PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Department of Public Instruction-School District Task Force


## COMMUNITY ORGANIZATIONS

- Aquatic Center Board of Directors  
Treasurer
- Holy Family Memorial Hospital  
Treasurer and Board of Directors
- Kiwanis Club of Greater Manitowoc  
Board of Directors

# STAFF PROFILES



**AMBER EBERT**  
MANAGER



## CONTACT ME

📞 920.684.2551

✉ aebert@ha.cpa

## SUMMARY

Amber began her career with Hawkins Ash CPAs as an associate in the fall of 2018. She now holds the position of manager, specializing in audit services for municipalities and school districts. Amber is a member of the training committee and the career development committee.

## FOCUSES

Municipality Audits

School District Audits

## EDUCATION

Bachelor of Business  
Administration  
University of Wisconsin - Whitewater

PART OF YOUR SOLUTIONS  
PART OF YOUR SUCCESS

**Village of North Prairie**

## AUDIT SERVICES PROPOSAL

Village of North Prairie, Wisconsin

February 10, 2025

### SUBMITTED BY:

KerberRose SC

Greg Pitel, CPA  
*Shareholder*

David Minch, CPA  
*Shareholder*

487 Riverwood Lane  
Green Bay, Wisconsin 54313  
715-318-7737

Greg.Pitel@kerberrose.com  
David.Minch@kerberrose.com

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KerberRose SC  
487 Riverwood Lane  
Green Bay, WI 54313  
P: (715) 318-7737  
KerberRose.com

February 10, 2025

Ms. Evelyn A. Etten  
Village Administrator/Clerk/Treasurer  
130 N. Harrison Street  
North Prairie, WI 53153

Thank you for the opportunity to submit a proposal for auditing services for Village of North Prairie, Wisconsin. At KerberRose, we understand the importance of selecting a firm with proven expertise and experience to provide quality, timely services. As a full-service firm providing accounting, audit, human resources consulting, retirement plan services, succession and strategic planning, tax, wealth management, and other services; we are especially well-qualified to serve the Village. Our proposal is based on our staff's demonstrated and wide-ranging experience, in addition to our clients' successes. Based on this experience, we believe our proposal will establish KerberRose as the firm possessing the talent necessary to address your needs.

As a governmental entity responsible for the provision of a full range of services, including public safety, conservation and development, education and recreation, public works and general government administrative services, KerberRose understands the Village has distinctive needs. We are eager to prove how KerberRose can help you address them.

Key factors of our expertise, quality of work and culture which distinguish our firm are:

- **Trusted people who will serve Village of North Prairie.** We believe audit excellence is derived from great communication and positive relationships. KerberRose's people-first philosophy ensures our services are built on developing trusted relationships with our clients. We pride ourselves in the services we deliver and the way we deliver them; we were founded on the principles of providing proactive, attentive compliance and consulting services to the people and businesses in our local communities—and we remain committed to this goal today.
- **Experience of the engagement team.** At KerberRose, we bring knowledge, experience and insight to every project. This means our clients and their stakeholders have confidence in the results of a KerberRose engagement and trust the information they are relying on to make critical decisions. The biographies of our trusted experts are included with this proposal, and we comprehensively offer more than 60 years of hands-on governmental audit experience with specialization in financial statements and reports, assurance, ERP system consulting, quality control and peer reviews.
- **Investment.** As a governmental entity, we understand your need to control costs and be cost-effective without sacrificing quality and timeliness. Our lower overhead is reflected in our rates and investment structure.



- **Communication.** Communication is integral to the success of any audit or consulting service. As a local firm, we understand the importance of personal communication with our clients. Consequently, our responsive advisors communicate regularly throughout every step of the audit or consulting process.

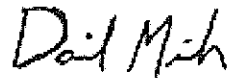
We understand the scope of the work to be performed for the Village to include professional audit services, including a financial audit of the Village's financial statements for the years ended December 31, 2024 through 2026, and assistance with the Wisconsin Municipal Form C report. We are committed to executing the above services within a mutually agreeable timeframe.

We sincerely appreciate the opportunity to submit this proposal and look forward to discussing our approach to providing the Village with proactive, quality solutions in more detail. The information in this proposal explains KerberRose's tailored approach to delivering the services you ask, and information which we believe will help you make your decision. If you require any additional information or have questions regarding this proposal, please contact either one of us at 715-318-7737 or [greg.pitel@kerberrose.com](mailto:greg.pitel@kerberrose.com) and [david.minch@kerberrose.com](mailto:david.minch@kerberrose.com).

Sincerely,  
KerberRose S.C.



Greg Pitel, CPA  
Shareholder



David Minch, CPA  
Shareholder

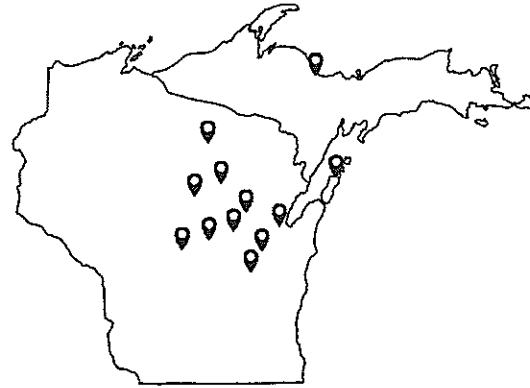


# Executive Summary

## Profile of KerberRose

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KerberRose S.C. is a Wisconsin-based service corporation. We are a full-service regional firm of certified public accountants and management consultants providing audit, accounting, tax, information technology, payroll, consulting, human resource, strategic planning and investment advisory services. Our roots began in the City of Shawano, WI, in the late seventies, and we have been providing Trusted Advisor services since 1979. By providing quality, timely services to our clients, our firm has grown to include more than 180 team members located in 12 offices in Antigo, Appleton, Clintonville, Green Bay, Oshkosh, Rhinelander, Sister Bay, Shawano, Stevens Point, Wausau, Wisconsin Rapids, and Marquette, MI.



KerberRose combines the expertise of a leading regional firm with the convenience, familiarity and passion of a local provider. We are different from most, if not all, of our competitors and what makes us different is we are a niche firm. As such, we attract highly-talented people and offer more services than smaller firms; at the same time, our smaller and less-complex organizational structure allows us to be more cost-effective than larger firms. Our values – Honesty, Integrity, Respect, Balanced Life, Community Oriented – dictate a high-level of personal involvement when addressing our client's needs. As a result, when our Trusted Advisors conduct audits, partners or managers are on-site during a significant portion of the fieldwork to ensure an accurate and timely audit process. We believe our clients are attracted to this personal approach, allowing relationships to develop.

To enhance our ability to serve our clients, KerberRose joined the BDO Alliance.

This alliance of independent accounting firms in the USA is among the industry's largest associations of accounting and professional service firms. With more than 750 independent Alliance firm locations, the Alliance represents nearly every state and includes a comprehensive range of services. Member firms are fully autonomous, united in mindset, caliber of service, and spirit of collaboration, to the benefit of all involved – our clients, staff, and partners.



Financial statement audits of governmental, employee benefit plans, and business entities represent a critical portion of the many audits performed by CPAs each year. The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center.

The Center's primary purpose is to promote the quality of audits. To meet this overall goal, the Center:

- Creates a community of firms which demonstrate a commitment to audit quality.
- Serves as a comprehensive resource provider for member firms.
- Provides information about the Center's activities to other stakeholders.
- Raises awareness about the importance of audits.
- Provide Center members with an online forum tool for sharing best practices as well as discussions on audit, accounting, and regulatory issues.



## KerberRose's Qualifications and Experience

### Similar Engagements with Governmental Entities

---

The governmental client base of KerberRose S.C. has grown significantly over the years. Following is a list of engagements the KerberRose Audit Team performed in recent years, similar to the engagement proposed by Village of North Prairie. We encourage you to contact any of our clients for further information about the services we provide.

#### VILLAGE OF WHITING

Annette Stashek

Clerk-Treasurer

715-341-2742

[clerk@vi.whiting.wi.gov](mailto:clerk@vi.whiting.wi.gov)

Partner: Greg Pitel, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report (AFR), including Water and Sewer, completion and filing of the PSC report, and filing of Form C.

#### CITY OF OSHKOSH

Hailey Palmquist

Assistant Finance Director

920-236-5006

[hpalmquist@oshkoshwi.gov](mailto:hpalmquist@oshkoshwi.gov)

Partner: Greg Pitel, CPA

Type of Services: Financial and Single Audit and Preparation of Annual Comprehensive Financial Report.

#### CITY OF OCONTO FALLS

Eve Wallace

Deputy Treasurer

920-846-4505

[drtreasurer@ci.ocontofalls.wi.us](mailto:drtreasurer@ci.ocontofalls.wi.us)

Partner: Greg Pitel, CPA

Type of Services: Financial audit and OMB Uniform Guidance compliance audit – Includes sewer utility, regulated water, electric, and cable utilities, and TIF districts.

#### VILLAGE OF BELLEVUE

Michelle Seidl, CMC, WCMC

Director of Finance/Clerk-Treasurer

920-593-5511

[mseidl@villageofbellevuewi.gov](mailto:mseidl@villageofbellevuewi.gov)

Partner: Greg Pitel, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report (AFR), including Water and Sewer, completion and filing of the PSC report, and filing of Form C.

#### VILLAGE OF MERTON

Julie Ofori-Mattmuller

Treasurer

262-538-0820 Ext. 204

[www.villageofmerton.com](http://www.villageofmerton.com)

Partner: Greg Pitel, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report (AFR), including Water and Sewer, completion and filing of the PSC report, and filing of Form C.



# KerberRose's Qualifications and Experience

## Single Audit Experience

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Today's environment of oscillating regulations, newfound federal and state grants and their associated risks, calls for an investment in an audit team that has significant experience with federal grants specific to your organization and can enhance the quality of your single audit experience. With an eye on process and internal control improvement over grants, the KerberRose audit team is comprised of individuals that are dedicated to the performance of single audits in accordance with the federal Office of Management and Budget's Uniform Guidance. These individuals will ensure your single audit testing and procedures over grants align with the federally issued Compliance Supplement relevant to each fiscal year. Our dedicated team obtains the required continuing education for performing these audits. Furthermore, our team also participates in peer reviews of single audits throughout the nation, allowing for us to collaborate on the most effective and efficient methods of delivering these audits. In combination with our team's extensive experience, this additional experience and related collaboration has resulted in continuous process improvements from which your organization will benefit significantly.

We annually perform between 30 and 40 single audits for municipalities, school districts and non-for-profit entities. Our staff participates in annual training specifically focused on both federal and state single audits. We also utilize practice aids for planning and performing the required audit procedures for all major grant programs.

A sample of recent single audits and the major programs are listed below:

- 10.561 State Administrative Matching Grants for Supplement Nutrition Assistance Program
- 14.228 Community Development Block Grants
- 20.507 Federal Transit Formula Grants
- 21.019 Coronavirus Relief Fund
- 21.027 Coronavirus State and Local Fiscal Recovery Funds
- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 93.498 Provider Relief Fund – COVID-19
- 93.558 Temporary Assistance for Needy Families
- 93.563 Child Support Enforcement (Title IV-D)
- 93.778 Medical Assistance Program
- 115.150 City Staff and Support
- 115.400 Land and Water Resource Management
- 370.575 Snowmobile Trail Aids
- 395.101 Elderly and Handicapped City Aids
- 435.283 Income Maintenance State Share
- 435.284 Income Maintenance Federal Share
- 435.377 Children's COP
- 435.516 Community Mental Health
- 435.561 Basic City Allocation
- 435.681 State/City Match
- 435.560100 Aging and Disability Resource Center



# KerberRose's Qualifications and Experience

## Additional Services and Resources

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### *Other Services Provided to Our Clients*

As a full-service firm, we provide a variety of services to our clients which are often complimentary of each other. We believe KerberRose's vast array of additional services may benefit the Village. Consult with your engagement partner or manager to learn more about how these services may supplement your audit needs.

### **Human Resources / Leadership Development**

Growing organizations are continuously faced with human resource challenges, such as developing effective policies and procedures, creating an engaging workplace culture and recruiting new employees. Our team is committed to helping your organization in all these areas, and more. We believe employees are critical to success and will help your organization with talent management to develop your employees and leaders. Our tailored and cost-effective solutions will meet your human resources and leadership development needs.

### **Strategic Planning / Succession Planning**

All organizations experience opportunities and challenges—be it adapting to organic growth, differentiation in your market, or succession/exit planning. In any instance, a strategic or succession plan will align your organization for success in the face of any opportunity or challenge. Our experienced team of strategy and business advisors will partner with you to fully integrate strategy or succession with employees, clients, processes, operations and financials.

### **Rate Studies**

Municipal Utilities often need to evaluate rate structure of both their water and sewer utilities. We are experienced in analyzing current rate structures and helping project future rate structures. We work with the Wisconsin Public Service Commission through its regulated rate case applications to enact rates that reflect the Utilities operating and maintenance expenses as well as capital infrastructure.

### **Not-for-Profit Services**

Not-for-profit organizations face unique obstacles and challenges which set them apart from for-profit companies. We are passionate about serving non-profit organizations and our experience allows us to understand the unique accounting, financial and compliance requirements of non-profits.

Our non-profit service team can ensure your organization meets compliance with all state, federal and regulatory requirements which come with a tax-exempt status. Services for non-profit organizations include auditing, accounting, tax compliance and planning, and operational consulting. KerberRose is designated as a Non-Profit Organization (NPO) Section Member and credited with Non-Profit Organization (NPO) Certificate II from the American Institute of Certified Public Accountants (AICPA).

### **Wealth Management**

KerberRose Wealth Management delivers trusted advice to guide families and business owners toward financial freedom. We are small enough to provide personal, hands-on counsel; yet large enough to serve each individual's financial needs. By working closely with our valued clients, we can combine intelligent financial life advice with a unique tax-advantaged wealth planning process. Customized wealth management solutions help our clients identify what is important to them and then create a plan to achieve success.



### **Retirement Plan Services**

KerberRose Retirement Plan Services, a division of KerberRose Wealth Management, builds, repairs and improves your retirement plan (i.e. 401k, etc.). We are focused on delivering superior retirement plan consulting services. KerberRose Retirement Plan Services assists plan sponsors in the areas of plan design, benchmarking, investment advice, fiduciary compliance and participant outcomes.

### **Retirement Plan Partners, LLC**

KerberRose Retirement Plan Partners, LLC offers retirement plan design and third-party administration (TPA) services, as well as consulting and corrections services. Employers can benefit from the tax-deferred savings offered by a qualified retirement plan, as well as providing a means by which employees can save for retirement. Retirement plans can offer a competitive edge when hiring qualified employees because we ask the necessary questions to understand the employer's goals and assist in designing a plan to attain the goals and maximize retirement savings. Our TPA services assist in maintaining the plan's compliance with regard to regulatory and legislative updates, annual compliance testing and Form 5500 preparation, and plan document services.

With the complexity and evolution of tax laws and regulations, mistakes affecting a plan's compliance can be made. We can provide retirement plan consulting, and IRS and DOL correction services to employers, including employers who are administered by other TPAs.



# KerberRose Qualifications and Experience

## Quality Control & Peer Review

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### Quality Control & Peer Review

KerberRose S.C. is proud of its reputation of providing clients with high quality services. We monitor our system of quality control continuously throughout the year and subject our audit and accounting policies and procedures to an independent outside review (referred to as a peer review) every three years as required by our membership in the American Institute of Certified Public Accountants.

KerberRose S.C.'s system of quality control is based on the AICPA's quality control standards. As such, each element of quality control as defined by the AICPA - leadership responsibilities for quality within the firm, relevant ethical requirements (e.g. independence, integrity, objectivity, concern for the public interest), acceptance and continuance of client relationships and specific engagements, human resources, engagement performance, and monitoring - is addressed in our quality control manual. In this manual, there are policies and procedures to assure the firm and its personnel maintain independence with respect to audit and accounting clients, qualified individuals are hired and trained, and engagements are performed in accordance with the myriad of professional standards and appropriately reviewed.

Our most recent peer review report is included in this proposal for your review. This review was successfully completed in October 2021. As on our prior peer reviews, we received a "clean" opinion - the highest level of assurance we can obtain regarding our audit and accounting practice. In addition to the peer review, we perform internal office inspections annually. This ensures we maintain the quality of our audit and accounting practice on a continuous basis.

Our firm's quality control manual includes a formal process for planning, supervision and review throughout the audit process, and an independent quality review of the final audited financial statements conducted by a partner with over twenty-five years of governmental accounting experience. Our firm also utilizes practice aids for audits of local governments. The practice aids include audit programs, checklists and correspondence to assist in ensuring that we perform the required procedures throughout the audit in accordance with generally accepted auditing standards. The practice aids are updated annually to include the most current changes to the governmental auditing standards.

A copy of our most recent peer review report is included in Appendix A.





## KerberRose Qualifications and References

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### **Licensed to Practice as a Certified Public Accountant**

All assigned key professional staff are properly licensed in the State of Wisconsin. In addition, KerberRose is licensed in the states of Wisconsin and Michigan.

### **Independence**

Our firm and the staff to be assigned to Village of North Prairie's audit are independent in accordance with generally-accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards. We commit to maintaining an independent attitude and appearance through the full term of our engagement with Village of North Prairie.

### **Legal and Regulatory Action**

Our firm has not been involved in any disciplinary action with any regulatory bodies or involved in any lawsuits since our period of inception.

### **Engagement Performance**

We have not failed to complete work that has been awarded to us nor have we defaulted on a contract.

### **Workpaper Retention**

We will retain our workpapers for at least seven years from the final year of the audit engagement. They will be made available for examination by authorized representatives of the cognizant federal or state audit agencies, General Accounting Office, Village of North Prairie, successor auditor, and/or other parties authorized by Village of North Prairie.

### **Nondiscrimination**

Our firm is an equal opportunity employer and does not discriminate against any employee or applicant for employment on the basis of race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, disability, genetic information, marital status, amnesty, status as a covered veteran or any other basis prohibited by federal, state or local law.



## Audit Team Qualifications and Experience

### Assigned Shareholders and Managers

---



**GREG PITEL, CPA**

*Engagement Partner – Financial Audit and Preparation of Annual Financial Report*

Greg will serve as the partner responsible for the financial audit services to be provided to the Village.

As the engagement partner for the financial audit, Greg will have the following responsibilities:

- Overall direction of the financial audit engagement, including attending fieldwork in person to help in facilitating a smooth audit process. This includes facilitating the financial audit risk assessment in accordance with *Government Auditing Standards*, as well as the supervision of substantive and analytical procedures.
- Selection and direction of the resources of the firm necessary for the success of the engagements.
- Assurance of technical quality of the final reports.
- Review all work performed by members of the engagement team.
- Presentation to the board, if requested.



**DAVID MINCH, CPA**

*Resource Partner*

The resource partner is responsible for any consultation required on the engagement as well as assuring technical quality in the final report.



**ETHAN HOFFMAN, CPA**

*Engagement Manager*

The engagement manager is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.



**CLAUDIA DANIELS**

*Engagement In-Charge*

The engagement in-charge is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.

*Please refer to the resumes included in Appendix B of this proposal to learn more about your assigned partners and managers.*



# Audit Team Qualifications and Experience

---

## Continuity of Assigned Audit Staff

We have selected a service team to provide the talents required by this engagement. The staff assigned to your engagement will remain consistent from year to year; we believe this is essential to facilitate the development of a relationship between our staff and Village of North Prairie personnel. We believe staff consistency is important to providing efficient, quality service to our clients. Consistent staffing also results in a high level of client satisfaction. It is our intent to keep the key engagement personnel in this proposal on the audit team for the duration of our contract. Should a key person leave KerberRose S.C. during this period, we would immediately contact the appropriate Village of North Prairie personnel. We understand Village of North Prairie retains the right to approve or reject any replacement supervisory personnel.

## Continuing Education Program

The continuing education philosophy of KerberRose is to provide a balanced mix of both technical and developmental learning opportunities. We provide support for our team members to develop within the firm through internal leadership workshops and firm-wide mentoring. These programs provide opportunities to build self-awareness and learn impactful personal and professional skills. In addition, we provide a variety of technical learning opportunities; national training conferences with state training related to specific issues for Wisconsin governments, as well as internal training for new standards and changes. This approach ensures each auditor involved in governmental audits will have the skills and knowledge to apply the most recent changes in accounting and auditing standards the engagement. KerberRose also subscribes to numerous publications pertaining to the area of governmental accounting, auditing and single audits that are instrumental in keeping us informed of new developments and changes in governmental accounting. The following is a partial list of training attended by our government auditors the past three years:

- AICPA National Governmental Accounting and Auditing Update Conference
- AICPA National Governmental Training Program
- National Government Finance Officers Association Annual Conference
- Wisconsin Government Finance Officers Association Conferences
- Governmental GAAP Update on Accounting Issues
- Single Audit Requirements for Governmental Organizations

## AICPA Involvement

The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center. The AICPA also has an Employee Benefit Plan Audit Quality Center, of which KerberRose is also a member.



## Staff Location and Size

Our audit team is comprised of 27 individuals, including five partners, one senior manager, and five managers; the remaining staff are senior and staff auditors. The audit team serving our government client base is comprised of 17 dedicated staff, including three partners, a senior manager and five managers.

# Scope of Services for Village of North Prairie

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We understand Village of North Prairie is requesting the following services:

- Perform an annual financial audit of Village of North Prairie, for the fiscal years ended December 31, 2024, 2025, and 2026, if requested. Express an opinion on the governmental activities, each individual major fund, and other funds in the aggregate for Village of North Prairie, in conformity with accounting standards generally accepted in the United States of America.
- Prepare the Annual Financial Report.
- Provide the Village with any adjusting journal entries and a final adjusted trial balance upon completion of the audit.
- Provide a management letter incorporating required communications and recommendations for improvement to the system of internal control, accounting procedures, and efficiency. Such letter shall be based upon observations made during the course of the audit.
- Appear before the Village Board at the conclusion of the audit to explain the financial reports and to discuss the findings resulting from the audit.
- Prepare the requested hard copies, and one electronic (.pdf) copy of the annual financial report and management letter, as requested.
- Provide consent to use basic financial statements in financing documents as needed for future debt issues.
- Provide timely and definitive advice and counsel throughout the year up to 16 hours concerning any changes that would affect the annual report. We encourage an active discussion of accounting questions throughout the year so changes are implemented prior to the audit fieldwork.
- Prepare the annual Wisconsin Municipal Report Form C.
- Preparation and review of the MD&A.



# KerberRose's Approach to the Audit

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## Performance Expectations

KerberRose S.C. agrees to meet or exceed the requirements of the services Village of North Prairie has requested with excellent quality.

## Tentative Schedule for Audits

The final reports which will be issued include an opinion on the financial statements, compliance reports (when applicable), communication with those charged with governance and management letter. As detailed in the graphic below, the tentative schedule for a KerberRose audit can be broken down into a planning phase, preliminary fieldwork, final fieldwork, issuance of final reports and the presentation of the audit, if requested.



# KerberRose's Approach to the Audit

## Audit Plan and Approach

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### Audit Process

KerberRose S.C. will staff your engagements with a team of audit professionals who specialize in governmental audits led by the individuals mentioned in the "Assigned Partners" section of this proposal. The team assigned to your engagement will remain consistent from the planning stage, internal control and compliance testing to the final field work and financial statement preparation.

Personnel from your audit team will meet with members of your management team periodically to coordinate the audit and provide updates on the current progress of the audit; should any issues come to our attention, they will be discussed at these meetings. The engagement team will include active participation from the Partner level with the Partners being on site throughout the audit. We feel this provides a higher-quality audit to the Village, as the Partners' experience can be utilized to train and provide answers to the lower level staff without interrupting the staff of the Village. We acknowledge that your staff's time is valuable, and we will make every effort to minimize the interruptions during the audit.



During the audit's first year, we anticipate investing additional time understanding your operations, internal controls, policies and procedures, and financial reporting as they relate to your financial transactions and federal and state grants.

As a result, we separate our audits into four identifiable phases – planning, interim/preliminary audit work, year-end work and reporting. Each of these areas is described in the table on the following pages.

# KerberRose's Approach to the Audit

## Audit Plan and Approach

Audit Phases	Timeframe	Assigned Team Members
<p><b>I. Planning Phase:</b> During this phase, we establish a proper basis for the audit to maximize audit effectiveness and minimize costs. This phase includes discussions with appropriate Village personnel to cover matters such as initial audit concerns, prior audit problems, evaluation and documentation of Village's internal controls, and establishing key dates for completing the subsequent phases. Additionally, KerberRose will perform a preliminary analytical review of budget balances to identify areas to test during field work; develop and approve the audit program; determine single audit major programs and develop plan for compliance testing (if required); and undergo partner-level work paper and concurring reviews. KerberRose will use the documentation you have in place to gain information about your structure and internal controls, working with you to develop this documentation if not already on hand. We will also review any correspondence the Village has received during the year from regulatory agencies to determine any additional laws and regulations the Village is subject to for compliance testing.</p>	<p>December</p>	<p>Meetings attended by engagement partners and engagement managers where applicable. Audit program approved by engagement partners prior to moving on to subsequent phases.</p>
<p><b>II. Interim Audit (Preliminary Phase):</b> The evaluation of internal controls completed during planning may have identified specific policies and procedures which may be relied upon to detect or prevent material misstatements of financial data. It may then be practical to perform tests of controls to evaluate the effectiveness of such policies and procedures.</p> <p>This phase will also include testing of internal controls relating to departments with material cash balances, the federal and state awards received by the Village, tests of compliance with related laws and regulations, and other matters we deem appropriate to test at this time. Single audit sample selection will be determined using the AICPA's sampling guide which incorporates risk assessment as well as population size in determining the sample size. Our approach to scheduling the walkthroughs and testing at the various departments listed in the request for proposal is to obtain the requested departments for review from the Finance Director and place an emphasis on different departments each year. At the conclusion of interim/preliminary fieldwork, we will conduct an exit conference to communicate the results of the audit to date with the department heads and the finance department and to affirm the date for final fieldwork.</p> <p>This phase is vital to the audit team's understanding of the framework of the organization's current processes and internal controls. From this thoughtful review and analysis, the team will formulate an audit plan to include both analytical and substantive testing, specific to risk areas identified in this review. As part of this process, we will prepare and communicate suggestions for improvement both verbally to management during fieldwork, well as formally in the board communication and management letter, where appropriate.</p>	<p>December - January</p>	<p>This phase would be completed by engagement partners, engagement managers, engagement in-charges, and other professional staff.</p>



# KerberRose's Approach to the Audit

## Audit Plan and Approach

Audit Phases	Timeframe	Assigned Team Members
<p><b>III. Year-End Audit Phase:</b> This phase will commence when the Village's accounting personnel have prepared a trial balance of the Village's year-end general ledger accounts and completed the workpapers agreed upon during planning. This phase will primarily involve performance of substantive procedures, such as:</p> <ul style="list-style-type: none"> <li>• Review of cash and investments</li> <li>• Review inter-fund balances and receivables</li> <li>• Compare revenue and receivables</li> <li>• Compare expenditure and liabilities</li> <li>• Determine nature and appropriateness of other equity balances</li> <li>• Complete compliance testing with Federal and State major programs (if required).</li> </ul> <p>This purpose of substantive tests will be to provide reasonable assurance of the validity of account balances as produced by the accounting system. These tests involve obtaining or examining evidence to verify the propriety of such balances.</p> <p>At the conclusion of final fieldwork we will conduct an exit conference to communicate the results of the audit to date and set a schedule for completing the reports.</p>	<p>February</p>	<p>All work performed in this phase will be performed by staff, the in-charge, managers, partners in the field, and is reviewed by the engagement partners.</p>
<p><b>IV. Reporting Phase:</b> The final phase involves preparation of financial statements, reports and the management letter. Preliminary drafts of the audit report and financial statements will be provided to management for review prior to finalizing the reports. We anticipate this occurring within 4 weeks of the end of fieldwork. We will provide final copies of the report and financial statements within five business days of receiving approval from the Village regarding the draft copies.</p>	<p>March</p>	<p>Review the Village's draft financial statements. Final reports of the audit are planned to the Village upon approval of draft financial statements. Presentation to the Village Council as requested.</p>





## Investment

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Your investment is based on the amount of time required to complete an assignment and the level of personnel assigned. We render interim billings as work progresses and a final billing at the conclusion of each engagement.

Your investment is based on the assumption the Village will have accounting records readily available and we will receive assistance from Village personnel in the preparation of detailed analyses, workpapers, etc., including trial balances or schedules prepared in the normal course of business. A listing of such schedules will be provided to your personnel during the planning phase of each audit.

If requested, we will provide additional services and provide the Village with an estimate cost prior to undertaking the tasks.

The time requirement of Village staff will be higher in the initial year of the contract as we review your policies and internal controls by interviewing staff and observing the procedures to process various transactions of the Village. We always strive to minimize the Village's staff time by utilizing reports already prepared for year end balances. We will ask that the Village provide schedules or reconciliations of material balance sheet accounts as well as transaction detail of individual accounts we identify for review. To minimize interruptions for account transactions, we will request the general ledger detail containing all the transaction of each account for the year being audited. It has been our experience the time requirements of Village personnel can be minimal provided the accounting records are complete and all requested schedules have been prepared prior to the audit.



# Investment

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## Audit Fees

A summary of the Village's investment is detailed by area below, as requested. We understand that the Village's resources are best spent on services provided to its citizens. Our lower overhead costs, small office spaces, and frugality means a lower investment for our services.

A breakdown of the total audit fee by service provided is noted below:

Base Audit	2024	2025	2026
Village Audit and Depreciation Schedule	\$ 21,350	\$ 22,650	\$ 24,235
Preparation for the Wisconsin Municipal Form C	2,000	2,150	2,275
Preparation of the MD&A	2,500	2,600	2,750
<b>Subtotal</b>	<b>\$ 25,850</b>	<b>\$ 27,400</b>	<b>\$ 29,260</b>

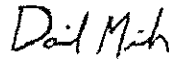
Hourly Rates Above the 16 hours included:

	Hourly Rate
Partner and Quality Control	\$ 475
Manager	275
Senior	200
Staff	140

I certify that I am entitled to represent KerberRose SC (the firm), empowered to submit this proposal, and authorized to sign a contract with Village of North Prairie. All of the information provided in connection with the proposal is accurate to the best of my knowledge.



Greg Pitel, CPA  
Shareholder  
KerberRose SC



David Minch, CPA  
Shareholder  
KerberRose SC



## APPENDIX A



## Report on the Firm's System of Quality Control

To the Partners of  
KerberRose S.C.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of KerberRose S.C. (the firm) in effect for the year ended May 31, 2021. 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](http://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.

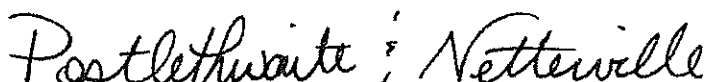
### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an examination of service organizations [SOC 2 engagement].

As part of our peer review, we considered reviews by regulatory entities as communicated to 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 KerberRose S.C. in effect for the year ended May 31, 2021, 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*. KerberRose S.C. has received a peer review rating of *pass*.



Baton Rouge, Louisiana  
November 30, 2021



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/5/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> M3 Insurance Solutions, Inc. 1872 Mid Valley Drive De Pere WI 54115	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 800-272-2443 E-MAIL ADDRESS: info@m3ins.com		FAX (A/C, No): 608-273-1725
	<b>INSURER(S) AFFORDING COVERAGE</b>		
<b>INSURED</b> KerberRose S.C. KerberRose Wealth Management, LLC 115 E Fifth Street Shawano WI 54166	KERBTRU-01	INSURER A : Chubb National Insurance Compa	10052
		INSURER B : Great Northern Insurance Co.	20303
		INSURER C : Federal Insurance Co.	20281
		INSURER D :	
		INSURER E :	
		INSURER F :	

**COVERAGES** CERTIFICATE NUMBER: 2129086060 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			D01828356	9/5/2024	9/5/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 S
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			73636097	9/5/2024	9/5/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ S
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTIONS 0			56718613	9/5/2024	9/5/2025	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 S
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	71839452 71839453	9/5/2024 9/5/2024	9/5/2025 9/5/2025	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

Proof of Insurance

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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## APPENDIX B



## Greg Pitel, CPA

Shareholder, State and Local Government

✉ greg.pitel@kerberrose.com

☎ (715) 526-9400



### Profile

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Greg has more than 17 years of governmental accounting and auditing experience. He specializes in providing services to governmental entities, including audits, accounting services, and various consulting services.

### Education

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- University of Wisconsin, Green Bay, Bachelor of Science in Accounting and Business Administration

### Industry Involvement

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- AICPA – American Institute of Certified Public Accountants
- WICPA – Wisconsin Institute of Certified Public Accountants\

Greg oversees the completion of audits for a variety of Wisconsin municipalities and school districts. He prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. In addition, he prepares water and sewer rate studies for local utilities and provides recommendations on rate structure. Greg has worked with a variety of governments across Wisconsin. Greg brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

### Personal Interests

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Whether it's an early, sun-filled morning on the water in July, or a frigid day on the ice in January, Greg enjoys fishing for walleye and whitefish. He also enjoys camping and spending as much time outdoors as possible with his wife, two daughters, and three dogs.

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 **KerberRose**

Accounting | Advisory | Audit & Assurance | Payroll | Retirement Plans | Tax | Human Resources | Wealth Management

## David Minch, CPA

Shareholder, State and Local Government

✉ david.minch@kerberrose.com

☎ (920) 993-0105



## Profile

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David has over 12 years of governmental accounting and auditing experience. His specializations include: providing services to governmental entities, including audits, accounting services and various consulting services.

Furthermore, he oversees the completion of audits for a variety of Wisconsin municipalities, school districts, and governments. Additionally, he prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. David has also worked with clients on implementing internal control systems, efficiency studies and fraud investigations. He brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

## Education

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University of Wisconsin, River Falls – Bachelor of Science in Accounting and Business Administration.

## Industry Involvement

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- AICPA
- WICPA
- WGFOA

## Community Involvement

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- Treasurer for Ripon Area Youth Wrestling Club
- Coach for various youth sports teams

## Personal Interests

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Outside of work, you can find David on the water fishing, in a duck blind, sitting in a deer stand, or on a ball field coaching youth sports. His family has a passion for the outdoors and he enjoys spending as much time as possible outside with his wife, son, two daughters and the family dog Zeek.

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## Ethan Hoffman, CPA

Manager, State and Local Government

✉ ethan.hoffman@kerberrose.com

☎ (920) 993-0105



### Profile

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Ethan has more than four years of experience in public accounting and has been with KerberRose for more than three years. He specializes in providing financial accounting and auditing services to state and local government entities. These services include, but are not limited to: providing services for clients which are subject to Government Auditing Standards, Uniform Guidance audit requirements, State Single Audit Guidelines and Wisconsin Department of Public Instruction (DPI) audit requirements. Examples of performed work include: preparation of PSC Report, Form C, as well as preparation of financial statements, Single Audits and other State Financial Report Forms for government entities.

### Education

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- Ripon College—Bachelor of Arts in Business Management, Minor in Sports Management
- University of Wisconsin - Green Bay—Continuing education in Accounting

### Industry Involvement

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- AICPA—American Institute of Certified Public Accountants
- WICPA—Wisconsin Institute of Certified Public Accountants

### Continuing Professional Education

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- School District Audit Conference
- AuditSense Training Program
- Audit Boot Camp
- DPI—Choice and SNSP Annual Audit Training
- Minimum of 40 credit hours of continuing professional education annually

### Personal Interests

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Ethan enjoys spending time with his wife, whether it is hunting, fishing, exercising, competing in sports or relaxing at home. Ethan is also an assistant coach on the Neenah varsity football staff.

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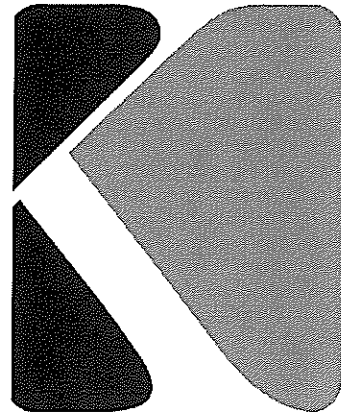
Accounting | Advisory | Audit & Assurance | Payroll | Retirement Plans | Tax | Human Resources | Wealth Management

## Claudia Daniels

Senior Associate

✉ claudia.daniels@kerberrose.com

☎ (920) 363-0097



### Profile

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Claudia has been in public accounting for more than three years. She began her career working on commercial for-profit clients and has now transitioned to government clients.

### Education

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- University of Wisconsin-Madison — Bachelor of Business Administration

### Personal Interests

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Outside of work, Claudia enjoys spending time with family, traveling, golfing, and sewing. She has a husband and a dog.

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 KerberRose

Accounting | Advisory | Audit & Assurance | Payroll | Retirement Plans | Tax | Human Resources | Wealth Management