



CliftonLarsonAllen

CliftonLarsonAllen LLP
7389 Airport View Drive SW, Suite 100
Rochester, MN 55902-1891
507-280-2300 | fax 507-280-2339
CLAconnect.com

January 27, 2016

Ms. Kari Haarstad
Southeast Minnesota Emergency Communications Board
C/o Olmsted County Sheriff's Office
Rochester, Minnesota

Thank you for the opportunity to propose our auditing services to the Southeast Minnesota Emergency Communications Board (Board). The CliftonLarsonAllen service team looks forward to beginning a relationship with you.

As one of the nation's top-10 accounting firms, CliftonLarsonAllen (CLA) is well positioned to bring you an elite level of knowledge, insight, and industry-specific consultation.

You can depend on CLA for several advantages:

- **Professionals dedicated expressly to government agencies.** Our firm has over 30 years experience auditing cities, counties, townships and other government agencies. This is our focus—it is not "off season" work.
- **Specialized industry practices.** Our professionals are immersed in your field. Those selected to serve you are not just accounting practitioners; they have significant exposure, training, and knowledge in the governmental industry.
- **Credibility, reputation, and resources of a top 10 firm without sacrificing the small-firm touch.** As CLA we have renewed and deepened our commitment to you at a level most other firms reserve for large corporations.
- **Value and affordability.** You can avail yourself of our knowledge and capabilities at surprisingly competitive rates.

We are eager to work with you. If you have any questions about our offerings, please do not hesitate to contact me via phone 507-434-7041 or email craig.popenhagen@claconnect.com.

Sincerely,

CliftonLarsonAllen LLP

Craig W. Popenhagen, CPA
Principal



An independent member of Nexia International

Engagement summary

We propose to provide the following services for the year ending December 31, 2015:

Services
Independent Auditors' Report
Independent Auditors' Report on Internal Controls Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>
Independent Auditors' Report on Minnesota Legal Compliance
Communication Letters: <ul style="list-style-type: none">– Internal Control– Required Audit Communications
Presentation to the Board
Serve as a resource to both management and the Board

Proposed fees

We operate under the philosophy of open and direct communication regarding billing. Our professional fees for the services described throughout our proposal are based on the level of expertise of the individuals who will perform the services.

We require your assistance in providing the workpapers and supporting documents needed for the audit. We believe in ongoing contact as a means of better serving you, and we encourage your questions throughout the year. We include this portion of our overall service to you in our fee quote. You will not be billed separately.

Our fee quote for the proposed services is summarized below.

	2015
Audit of Financial Statements for the City	\$3,000
Presentation of audit reports at council and commissioners meetings	included
Expenses, not to exceed	500
Total	\$3,500

Audit timeline

We anticipate that the audit will include approximately 2 days of on-site fieldwork.

The remainder of the anticipated hours such as financial statement preparation would be handled off site.

In the first year of an audit transition, additional time will be incurred to fully understand your operations. Many of our new clients have benefited significantly from our fresh perspective by having us review and give insight on the organization's operations. This is typically when we discover the most value-added suggestions for clients to improve operations and efficiency.

Significant Milestones	Target dates
Entrance conference	April
Audit fieldwork – on-site	April
Draft reports	April
Present final reports to the board	May

FIRM INFORMATION

CLA's nearly 3,800 people are dedicated to helping businesses, governments, nonprofits, and the individuals who own and lead them. From offices coast to coast, our professionals practice in specific industries to deliver assurance, tax, advisory, and outsourcing capabilities best aligned with our clients' needs. Integrated private wealth advisory services address their personal financial goals, and our international resources help organizations successfully enter and compete in all markets, foreign and domestic.



CLA Promise

Our interactions with you will be designed to support your goals and dreams and help impact your success.



WEALTH ADVISORY



OUTSOURCING



AUDIT, TAX,
AND CONSULTING

Our advice, delivered through three business lines — wealth advisory, outsourcing, and public accounting (audit, tax, and consulting) — will always focus on the ultimate goal of building a valuable and sustainable enterprise.

Craig Popenhagen, CPA

CliftonLarsonAllen LLP

Principal

507-434-7041

Austin, Minnesota

craig.popenhagen@claconnect.com



PROFILE

Craig is a Principal with the CliftonLarsonAllen Public Sector Group specializing in government, utility, and nonprofit audits involving significant infrastructure assets and compliance audits under OMB Circular A-133.

EXPERIENCE SERVING CLIENTS

Craig has 21 years of experience in performing audits of cities, electrical utility agencies, municipal utilities, and finance organizations.

Craig also has extensive experience in audits of federal grant programs under OMB Circular A-133, Circular A-21, Circular A-87, Circular A-122 and Circular A-102. His experience with federal programs includes energy; sponsored research; student financial aid; housing assistance, development, and rehabilitation, and transportation.

His has served as engagement principal on many clients including the Cities of Buffalo and Windom; Destination Medical Center Corporation; Destination Medical Center Economic Development Agency; Channel One; Greater Jobs; Midwest Consortium of Municipal Utilities; Buffalo Firemen's Relief Association; and The Winona Housing & Redevelopment Authority.

EDUCATION/PROFESSIONAL INVOLVEMENT

Craig is a Certified Public Accountant licensed in Minnesota, Wisconsin and Iowa. He is a member of the American Institute of Certified Public Accountants, and the Government Finance Officers Association.

Craig graduated from the University of Northern Iowa with a B.A. in Accounting.