

From: Geerdes, Brittany [<mailto:Brittany.Geerdes@rsmus.com>]
Sent: Wednesday, January 27, 2016 10:11 AM
To: Haarstad Kari
Subject: RE: decrypt

Good morning again Kari,

After a deeper discussion, review of the financials, and understanding of what the audit will be used for, we came up with a couple different options. One being that the option of an audit would run around \$10,000, we would perform procedures in accordance with GAAP.

Another option that we discussed would be to perform an engagement based on agreed upon procedures. This would result in RSM designing procedures that are scaled directly to South East MN Emergency Communication Board and agreed on by the Board. This option could be less than half of what an audit would cost, depending upon what we might need. This would result in RSM giving you feedback on what we identified and suggestions of what changes could be made.

The difference in an audit and an agreed upon procedures engagement is that an audit is to opine on whether the financial statements are presented in accordance with GAAP, whereas agreed upon procedures will give you results of some specific testing that we look at, that way you can evaluate if there are any issues.

Let me know which option you would prefer and timing of when you expect this to take place. Once we hear back, we will plan our work accordingly. Thank you for considering RSM as an option.

Brittany A. Geerdes
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