PROPOSAL FOR AUDIT SERVICES

City of Columbus

FOR THE YEAR ENDING
December 31, 2026

JOHNSON BLOCK
CPAs

Presented by:
Shawn Roelli, CPA, Partner
Johnson Block and Company, Inc.
Certified Public Accountants
2500 Business Park Road
Mineral Point, Wisconsin 53565
(608) 987-2206

City of Columbus

Proposal for Audit Services

Title Page

Subject:	Proposal for Professional Auditing Services
Firm Name:	Johnson Block and Company, Inc.
Address:	2500 Business Park Road Mineral Point, Wisconsin 53565
Phone Number:	(608) 987-2206
Fax Number	(608) 987-3391
Contact Person:	Shawn Roelli, CPA Partner
Contact Person Email:	sroelli@johnsonblock.com (preferred method of contact)
Date of Proposal:	May 29, 2026

JOHNSON BLOCK AND COMPANY, INC.
PROPOSAL FOR AUDIT SERVICES
CITY OF COLUMBUS

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JOHNSON BLOCK
CPAs

May 29, 2026

City of Columbus
Attn: Kendra Riddle, Finance Director
105 N. Dickason Boulevard
Columbus, Wisconsin 53925

Johnson Block and Company, Inc. is pleased to submit this proposal to audit the City of Columbus's financial statements for the year ended December 31, 2026, with up to four optional one-year renewals. The audit will be performed in accordance with auditing standards generally accepted in the United States of America (and Government Auditing Standards and the Uniform Guidance, if necessary). In addition, if requested, we will assist in compiling the financial Form C and TID Annual Reports for the Department of Revenue.

We are firmly committed to providing timely, efficient service to the City within the time frame outlined in the this proposal. We understand the services being requested.

We believe Johnson Block and Company, Inc. is the best qualified firm to service the City of Columbus for the following reasons:

A. Our firm's partners and professional staff have extensive experience in auditing and financial reporting for all types of governmental organizations including numerous cities's similar in size and scope to the City of Columbus. Our firm provides audit services to over two hundred governmental entities.
B. We believe the strength of Johnson Block and Company, Inc. is the personal contact with individuals at all levels within our firm, especially partners and managers. Our firm has had significant success in this service commitment as evidenced by the growth in the number of audit clients we service. Our staff turnover has been low which means that personnel assigned to your audit are more likely to be maintained from year to year.

We appreciate this opportunity to submit a proposal to the City. Our firm can provide you with an audit team experienced in governmental accounting with a commitment to providing quality services. We believe our firm gives the City the best combination of experience, quality and price to best service its needs.

Shawn Roelli, CPA, Partner is authorized to make representations for Johnson Block and Company, Inc. The engagement team will also include Hui Meng, CPA, CMA, MBA, and staff accountants. Please contact me with any questions or concerns you may have regarding this proposal at (608) 987-2206, fax (608) 987-3391, or sroelli@johnsonblock.com.

Sincerely,

Johnson Block and Company, Inc.

Shawn Roelli

Shawn Roelli, CPA
Partner

JOHNSON BLOCK AND COMPANY, INC. | 2500 Business Park Road, Mineral Point, WI 53565 | Phone: (608) 987-2206 | Fax: (608) 987-3391
JOHNSONBLOCK.COM

A. CERTIFICATION OF LICENSE TO PRACTICE IN WISCONSIN

Johnson Block and Company, Inc. and all CPA's are licensed to practice in Wisconsin. The CPA licenses for the Partner and Audit Manager of this engagement will be provided upon request.

B. CERTIFICATION OF INDEPENDENCE

Johnson Block and Company, Inc. and its personnel are free from impairments to independence with respect to the City of Columbus, as defined by Generally Accepted Government Auditing Standards (GAGAS), defined by the U.S. General Accounting Office's Government Auditing Standards. An independent stance will be maintained past auditing completion.

C. FIRM PROFILE

ORGANIZATION, SIZE AND STRUCTURE

OUR ORGANIZATION

Johnson Block and Company, Inc.has offices in Middleton, Mineral Point, La Crosse, and Viroqua. The firm's philosophy emphasizes direct personal service from experienced professionals. We strive to learn first-hand about each client's operations and directly share our experience and knowledge. Our goal is to maintain long-term professional relationships between our clients and our staff. This assures our clients of access to professionals who are familiar with their operations and challenges.

We are a member of the AICPA's Group of 400 (G400) which means our firm size puts us in the next largest tier of 400 CPA firms after the largest 100. This means we are neither an excessively large firm, nor are we too small.

The firm was started in 1985 with three people and has grown steadily since then. Our current staff is made up of twelve partners, approximately forty-five professional staff accountants and ten clerical and accounting support staff. Our governmental and non-profit audit staff consists of approximately thirty professional staff who devote the majority of their time to governments and non-profits.

Johnson Block and Company, Inc. performs a wide range of services for our clientele. These include auditing for governments and nonprofit organizations, accounting services, financial statement preparation, tax planning and preparation, computer system planning, and other business consulting. We devote a substantial portion of our practice to governmental organizations. Approximately 50% of our work is in this area.

Johnson Block and Company, Inc. does not discriminate because of race, religion, sex, color, age, handicap or national origin and these are not a factor in employment, selection of training, promotion, transfer, recruitment, rates of pay or other forms of compensation, demotion or separation.

We intend to staff the audit out of our Mineral Point and Middleton offices. Our audit staff in Mineral Point and Middleton audit over 150 governmental clients. Our track record with service to our clients indicates we will be able to provide timely, professional service to the City of Columbus.

D. FIRM'S QUALIFICATIONS AND EXPERIENCE

STAFFING STRUCTURE, QUALIFICATIONS AND EXPERIENCE

Our intended staffing structure for the audit will be as follows:

Shawn Roelli, CPA – Partner in charge of the audit
Shawn is an audit partner who will be involved in the planning and overall review of the audit. He will be responsible for the general management and overview and be available for consultation.

Hui Meng, CPA, CMA, MBA – Audit Manager
Hui is an Audit Manager who will be the auditor in-charge of the engagement. She will assist in coordinating the audit services and be responsible for engagement management and communication between your City and Johnson Block and Company, Inc. She will develop an understanding of your procedures and internal controls, and supervise audit staff.

Staff Accountants
Staff accountants will perform detailed tests of controls and balances as well as ratio analysis.

Jay Bennett, CPA – Engagement Quality Review Partner
Jay is an audit partner who will provide an additional level of oversight throughout the audit process. He will review key judgments, risk areas, and conclusions, and may provide support on industry specific matters as needed.

PROFESSIONAL PROFILES

Shawn Roelli, CPA

AUDIT PARTNER
MINERAL POINT OFFICE

PROFILE

Shawn joined Johnson Block and Company, Inc. in 2005

AREA OF EXPERTISE

- **Governmental audits including school districts, municipalities, nursing homes, fire and EMS districts, and housing authorities**
- **Single audits in accordance with the Uniform Guidance and the Wisconsin State Single Audit Guidelines**
- **Utility rate applications and hearings before the Public Service Commission of Wisconsin**
- **Agreed upon procedure engagements**
- **Preparation of compiled and reviewed financial statements**
- **Preparation of annual reports for the DOR and PSC**
- **Preparation of TIF District annual reports and audits**

EDUCATION

University of Wisconsin – Whitewater
B.B.A. in Finance
Certified Public Accountant since 2007

CONTACT

(608) 987- 2206

sroelli@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities
Adams, Boscobel, Cuba City, Darlington, Dodgeville, Shullsburg, Waupaca
Villages
Barneveld, Benton, Blanchardville, Hazel Green, Necedah, Ridgeway
Counties
Crawford
Other Governments
Towns – Brigham, Gratiot, York
School Districts – Albany, Argyle, Barneveld, Cuba City, Dodgeville, Montello, Pecatonica Area, Platteville, Shullsburg, Westfield

COMMUNITY INVOLVEMENT

Volunteer and board Treasurer for Iowa County Recreation and Prairie Restoration

Hui Meng, CPA, CMA, MBA

AUDIT MANAGER
MIDDLETON OFFICE

PROFILE

Hui joined Johnson Block and Company, Inc. in 2013

AREA OF EXPERTISE

- **Nonprofit and for-profit audits and reviews**
- **Municipal audits**
- **Nonprofit and municipal information form preparation including annual reports to the DOR and PSC**
- **Accounting standards implementation**
- **Single audits in accordance with the Uniform Guidance and the Wisconsin State Single Audit Guidelines**

EDUCATION

Edgewood College – Madison
M.S. in Accounting
Master of Business Administration
Certified Public Accountant since 2014
Certified Management Accountant since 2017

COMMUNITY INVOLVEMENT

Past Board Member of WasteCap Resource Solutions

CONTACT

(608) 274-2002
hmeng@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities
Delafield
Villages
Brooklyn, East Troy, Oregon, Poynette
Other Governments
Towns – Berry, Burke
School Districts – Deerfield, DeForest, Milton, Sun Prairie
Other – DeForest Windsor Fire & EMS, Oregon Fire and EMS District

AUDITS OF THE FOLLOWING NON-PROFIT ENTITES

Briarpatch Youth Services, Center For Community Stewardship, Natural Resources Foundation of Wisconsin, The American Driving Society, Inc., Wisconsin Utilities Association, Inc.

Jay Bennett, CPA

PARTNER
MINERAL POINT OFFICE

PROFILE

Jay joined Johnson Block and Company, Inc. in 1991

AREA OF EXPERTISE

- **Municipal & School audits**
- **Single audits and agreed upon procedure engagements**
- **Preparation of annual reports for cities, counties and villages**
- **Utility rate applications – water, electric and sewer utilities**
- **Consulting for municipal budget preparation**
- **Preparation of compiled and reviewed financial statements**
- **Individual income tax planning and preparation**

EDUCATION

University of Wisconsin – Platteville
B.S. in Accounting
Certified Public Accountant since 1996

COMMUNITY INVOLVEMENT

Treasurer – Mineral Point Lions Club

Treasurer – Parish of the Hills

JBC – Hwy 39 Clean up Volunteer

CONTACT

(608) 987- 2206

jbennett@johnsonblock.com

AUDITS OF THE FOLLOWING MUNICIPALITIES

Cities
Lancaster, Mineral Point, Waupaca
Villages
Alma Center, Argyle, Avoca, Arena, Belmont, Black Earth, Bloomington, Blue River, Linden, Livingston, Merrillan, Plain, Potosi
Counties
Crawford
Other Governments
Towns – Dodgeville and Mineral Point
School districts – Benton, Cassville, Highland, Iowa-Grant, Mineral Point, Monticello, Southwestern, Wisconsin Heights, Weston

EXPERIENCE AND SERVICES TO LOCAL GOVERNMENTS

Our firm's partners and professional staff have extensive experience in auditing, financial reporting and consulting services for all types of governmental entities. The Partner and staff assigned to your audit have a combined total of over thirty-five years of experience, with most of those years spent servicing local governmental entities. Services provided in past engagements include financial audits of basic and fund financial statements, financial and compliance audits of state and federal grant programs (including Single Audits), internal control and organizational studies.

REFERENCES

Listed below are three municipal references. We can provide additional references if requested.

Dodgeville, City of – 20+ years audited

Contact
Barry Hottmann
Mayor
(608) 930-5228
Barry.Hottmann@dodgevillewi.gov

Services/Scope: Financial Statement Audit, Single Audit, Department of Revenue Annual Report (Form C), Public Service Commission Annual Report, TID Compliance Audits, TID Annual Reports, WEDC Attestation, Public Service Commission Water Rate Cases, Municipal Accounting Services (accounting period close)

Total Hours: 300

New London, City of – 20+ years audited

Contact
Judy Radke
Treasurer/Finance Director
Phone: (920) 982-8500
jradke@newlondonwi.org

Services/Scope: Financial Statement Audit, Department of Revenue Annual Report (Form C), TID Annual Reports

Total Hours: 220

Waupaca, City of – 10+ years audited

Contact
Kate Wieters
Deputy Treasurer
(715) 258-4411
katelyn.wieters@waupacawi.gov

Services/Scope: Financial Statement Audit, Single Audit, Department of Revenue Annual Report (Form C), Public Service Commission Annual Report, TID Compliance Audits, TID Annual Reports.

Total Hours: 300

SERVICE AND STABILITY

We believe the strength of Johnson Block and Company, Inc. is the personal contact with individuals at all levels within our firm, but especially the accessibility of partners and managers in servicing your needs. Service to our clientele is our top priority. Our current governmental clientele can attest to this. Johnson Block and Company, Inc. has low staff turnover, which means that personnel assigned to your audit are more likely to be maintained from year to year. It is our practice to assign staff to the same audits each year. This enables them to develop an extensive knowledge of the client's operations and to identify problems if they arise. It also assures the client that they can always consult with an accountant who understands their systems. In addition, we provide more resources than many smaller firms with limited staff.

STAFF CONTINUITY AND TRAINING

Our firm emphasizes staff development and retention. It is our practice to invest in our current staff rather than continuously hire new staff. This has resulted in a lower turnover rate than is typical for CPA firms.

Each professional staff member has at least a 4-year degree in accounting or finance and receives a minimum of 40 hours of continuing professional education each year. For the government audit staff, the majority of the training is directly related to performing financial and compliance audits of governments. This training far exceeds the hours required by Government Auditing Standards. In addition, the firm subscribes to many monthly publications, which keep us current on governmental accounting topics.

Johnson Block and Company, Inc. personnel policies require semiannual performance evaluations and provide for career advancement based on performances. These policies assure that Johnson Block and Company, Inc. will maintain high quality staff.

CURRENT LOCAL GOVERNMENT CLIENTELE

Our current clientele includes over two hundred governmental entities including Counties, Cities, Villages, Townships and other governmental entities. We have included several of these in the references section.

QUALITY CONTROL PROGRAM

Johnson Block & Company, Inc. is a member of the WICPA and AICPA and participates in the quality control review program of the American Institute of Certified Public Accountants. A copy of our most recent report is included in the Appendix A. That review included multiple governmental engagements.

There has been no disciplinary action taken against our firm by any state regulatory body or professional organization.

AFFILIATIONS

AICPA – American Institute of Certified Public Accountants

WICPA – Wisconsin Institute of Certified Public Accountants

Governmental Audit Quality Center

Government Finance Officers Association

G400 (List of largest US CPA Firms after the top 100 Firms)

E. FIRM'S APPROACH TO THE AUDIT

AUDIT PROCESS

The following is an overview of our audit process.

Understand Internal Control Structure

* interview employees and review documents to obtain an understanding of the accounting system
* review and test the operation of accounting and management systems and evaluate the adequacy of internal control over financial activities
* review computer operations and controls over the computer system
* assess the risk of errors and noncompliance

Planning and Review of the City of Columbus's Operations

* hold entrance conference with staff
* develop detailed audit plans
* review minutes, budgets, contracts, reports and other documents
* perform analytical reviews of financial and performance data
* review audit work papers

Detailed Tests of Controls, Balances and Compliance

* test individual financial transactions by examining documents such as canceled checks, invoices, contracts, receipts, case files and grant reports
* confirm revenues, receivables, bank balances and loans based on risk assessment
* review reconciliations of financial records
* analyze ratios and operating statistics

Report Review

* review all audit findings and adjustments
* review GAAP financial statements and notes
* form audit opinions
* draft management letter
* exit conference to discuss reports and preliminary findings with City of Columbus officials

If we note potential audit findings, we will discuss them with you to provide you with an understanding of the situation and to promote an early resolution of any problems.

AUDIT METHODOLOGY

Sample Sizes - In order to efficiently test controls, compliance, account distributions and balances we may select random samples of transactions. Based on our assessment of the risk of errors occurring and the effectiveness of the City's control structure, we may select an initial random sample of 25-60 expenditure charges. In addition, we may sample transactions in significant fund accounts. We will use non-statistical sampling rather than statistical sampling because it is more efficient for the size of the populations we are testing at the City and provides similar results.

EDP Software - Johnson Block and Company, Inc. makes extensive use of computers in performing our audit. Each staff person uses their own portable computer and has received training in several software applications. Some of the audit applications are as follows: prepare and adjust trial balances; prepare financial statements, schedules and notes to financial statements; select random samples; perform analytical reviews; customize audit programs to fit each client; prepare an assortment of other audit work papers.

Analytical Procedures - Analytical procedures are essential to planning, performing and reviewing our audit work. We use them extensively to highlight potential problems and to efficiently test financial statement balances. Analytical procedures that we will use on this engagement include:

* compare all current ledger account balances to the prior year and to budgeted amounts and investigate significant variances;
* compare account balances to related accounts or other measures (ratio analysis) to determine if the relationship is as expected (i.e. investments and interest, wages and FICA, accrued wages and length of pay period); and
* review monthly fluctuations in amounts recorded in various ledger accounts. We use these reviews to identify areas of potential misstatement that might require additional tests.

INTERNAL CONTROL STRUCTURE - COMPUTER SYSTEM

Johnson Block and Company, Inc. will use several techniques to gain an understanding of the City's internal control structure and its operation of its computer system. Our goal is to plan the audit effectively and efficiently and to provide useful information to the City's council and management. The following procedures will be used:

* Inquire of City staff about procedures and controls and complete firm checklists and questionnaires;
* Obtain and review copies of the City's organizational chart and manuals, policies and procedures that relate to significant financial and computer systems;
* Walk through certain operations to understand firsthand how controls operate;
* Evaluate the design of the internal control structure and assess the risks of errors and noncompliance;
* Perform further tests to see if controls are actually working; and
* Document conclusions and write descriptions of reportable conditions.

Johnson Block and Company, Inc. uses audit manuals, checklists, questionnaires and quality control materials from Wolters Kluwer to ensure that our understanding and assessments are fully documented.

F. UNDERSTANDING THE WORK TO BE PERFORMED

We will audit the financial statements of the City of Columbus for the calendar year ending December 31, 2026, with up to four optional one-year renewals. The audit will include consideration of the City of Columbus's internal controls.

SCOPE OF AUDIT

The audits shall cover the financial operation of the City. The audit will be performed in accordance with generally accepted auditing standards as contained in the U.S. General Accounting Office, and the American Institute of Certified Public Accountants Industry Audit Guide, Audits of State and Local Governmental Entities, and Governmental Accounting Standards Board, if required.

Should the City receive federal and/or state financial assistance that would require a single audit to be performed; we will negotiate the necessary fees with the City based on the hourly rates for the applicable year per the cost proposal. We are prepared and qualified to perform single audits.

REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, Johnson Block and Company, Inc. will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. If applicable, a report on compliance and internal control over financial reporting based on an audit of the financial statements will also be issued.

We will communicate any material weaknesses, significant deficiencies and management letter comments.

<u>Irregularities and illegal acts</u>. We will make an immediate, written report of all irregularities and illegal acts.

<u>Reporting to the Common Council</u>. We will inform the Common Council of each of the following:

1) The auditor's responsibility under generally accepted auditing standards
2) Planned scope and timing of the audit
3) Significant accounting policies
4) Management judgments and accounting estimates
5) Financial statement disclosures
6) Difficulties encountered in performing the audit
7) Significant audit adjustments
8) Other information in documents containing audited financial statements
9) Disagreements with management
10) Management consultation with other accountants
11) Major issues discussed with management prior to retention

In addition, we will:

1) Attend meetings of the Common Council or Finance Committee to present the audit, if requested.

2) Print and bind requested number of copies of the financial statements for the Common Council (including any other communication letters).

3) Compile the TID Financial Statements and Municipal Financial Report Form C and TID Annual Reports for the Wisconsin Department of Revenue, if requested.

4) The work completion schedule includes the following deadlines for each fiscal years audited:

Preliminary Fieldwork / Planning	Mutually agreed time
Final Fieldwork	February-April
Provide Draft Report and Audit Journal Entries	May 31st
Provide Final Reports	June 30th
Municipal Financial Report Form C	May 15th
TID Financial Statements and Annual Reports	June 30th
Finance Committee or Common Council Meeting	Upon request at a mutually agreed time

The proposed schedule above can be modified in future years if requested.

WORK PLAN

Our intended staffing utilization is as follows:

Task	Partner	Manager	Staff	Admini-strative	Total
Audit planning - preliminary audit	24	20	20	-	64
Final fieldwork	24	24	55	-	103
Report preparation	3	8	40	3	54
Final review	18	18	-	-	36
Subtotal audit	69	70	115	3	257
Annual reports	1	5	5	-	11
Total hours - annual	70	75	120	3	268

To work efficiently, we will require assistance from the City's staff. However, our audit process is intended to provide as little disruption as possible to your staff. We will provide you with a comprehensive list of items that we will need from you to perform the audit. This list will include schedules we expect to be prepared by the client. We may request to meet with your staff before the fieldwork dates to do preliminary fieldwork and internal control questionnaires.

We will request the trial balance data files, Excel files and any other client prepared schedules from you before fieldwork to set up our files and auditing trial balance. We plan to spend at least 3 days at your office, with the rest of the work being done remotely. We are willing to spend more or less time onsite upon request.

G. COST PROPOSAL

Our proposed fees are outlined below.

	Year Ending December 31,				
	2026	2027	2028	2029	2030
Financial statement audit	$ 33,000	$ 34,650	$ 36,400	$ 38,250	$ 40,200
Municipal Financial Report Form C	$ 2,500	$ 2,625	$ 2,750	$ 2,875	$ 3,000
TID financial statements (all four TIDs)	$ 4,000	$ 4,200	$ 4,420	$ 4,660	$ 4,900
TID annual reports PE-300 (all four TIDs)	$ 4,000	$ 4,200	$ 4,420	$ 4,660	$ 4,900
Updates to the depreciation schedule	$ 1,000	$ 1,050	$ 1,100	$ 1,150	$ 1,200
Travel costs	direct charge	direct charge	direct charge	direct charge	direct charge
Board presentation (if requested)	hourly rates	hourly rates	hourly rates	hourly rates	hourly rates

We are available throughout the year for questions – by telephone, email or face to face meetings. All costs related to the audit such as preparations, duplication, telephone, “out of pocket” and other typical expenses are part of the audit fees.

Additional services beyond the scope of the audit would be billed at our standard hourly rates. Current hourly rates are: Partner $370, Manager $260, Senior Accountant $160, Staff Accountant $145.

Services considered outside of the scope of the engagement include but are not limited to:

- Bookkeeping services - bookkeeping services are not audit services.
    - Account or bank statement reconciliations and year-end accounting close
    - Capital asset and lease accounting in accordance with Governmental Accounting Standards Board Statements 34 and 87, respectively (e.g., calculating depreciation and amortization, identifying capital assets for additions and deletions)
    - Summarizing and recording infrastructure projects
    - Processing immaterial adjustments requested by management
    - Adjusting the financial statements for new activities and new disclosures

- Additional work resulting from unanticipated changes in your organization or accounting records - If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:
    - Deterioration in the quality of the entity’s accounting records during the current-year engagement in comparison to the prior-year engagement
    - Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
    - Changes in audit scope or requirements resulting from changes in your activities
    - Erroneous or incomplete accounting records
    - Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosure

APPENDIX A

Peer Review Report

Olsen Thielen & Co., Ltd.
CPAS AND ADVISORS

Report on the Firm's System of Quality Control

September 14, 2023

To the Owners of Johnson Block & Company, Inc. and the Peer Review Alliance Report Acceptance Committee.

We have reviewed the system of quality control for the accounting and auditing practice of Johnson Block & Company, Inc. (the firm) in effect for the year ended April 30, 2023. 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. 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 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.

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 Johnson Block & Company, Inc. in effect for the year ended April 30, 2023, 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.* Johnson Block & Company, Inc. has received a peer review rating of *pass.*

Olsen Thielen + Co., LTd.

Olsen Thielen & Co., Ltd.

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300 Prairie Center Drive, Suite 300 | Eden Prairie, Minnesota | 55344-7908 | 952-941-9242 | 952-941-0577 FAX
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