

Emily Wolfe

From: Shawn Roelli <SRoelli@johnsonblock.com>
Sent: Tuesday, December 23, 2025 11:25 AM
To: Emily Wolfe
Subject: Audit engagement letter
Attachments: Dodgeville, City of Engagement Letter for the Year Ended December 31, 2025.pdf

Hi Emily,

I hope year-end activities are going smoothly.

The audit engagement letter is attached for the City's review. If approved, please return a signed copy to me. This letter includes the required language for the single audit, which is necessary due to the level of federal expenditures under the Flexible Facilities Program grant.

Please note that the base fee now includes services that were previously billed separately, such as:

- Annual accounting for GASB 68 pensions (proportionate share of the state ETF retirement plan)
- Annual accounting for GASB 75 other postemployment benefits (proportionate share of the state life insurance plan and the City's single employer postemployment benefit), and
- Annual accounting for GASB 87 leases

Time related to the following services are outside the scope of the base fee and will be billed at our hourly rates:

- Single audit and filing required reports with the federal government
- Compilation of the TID annual report
- Accounting services such as maintenance of depreciation schedules, new lease amortization schedules, and calculation of compensated absences liabilities
- Account reconciliations
- Capital asset accounting
- Significant new accounting issues, new types of transactions, changes in the volume of business, or deterioration in the financial records.

If you have any questions or need further clarification, please don't hesitate to reach out. We look forward to continuing our relationship with the City.



Shawn Roelli, CPA | Audit Partner

2500 Business Park Road, Suite #1

Mineral Point, WI 53565

direct 608.960.7232 | office 608.987.2206 | fax 608.987.3391

The information contained in this email and any files transmitted with it are confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately.