

## Emily Wolfe

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**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.



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