



Management
City of Kaukauna
Kaukauna, Wisconsin

In planning and performing our audit of the financial statements of City of Kaukauna, Wisconsin, as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control other than significant deficiencies and other matters that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated June 19, 2026, contains our written communication of significant deficiencies in the entity's internal control. This letter does not affect our report on the financial statements dated June 19, 2026, nor our internal control communication dated June 19, 2026.

Journal Entry Approval

A key component of internal controls are the policies and procedures that help ensure that management's directives are being carried out.

During our audit, we noted instances where journal entries were not reviewed and approved by someone other than the individual preparing the entry. While journal entries we reviewed during our audit appeared appropriate, we believe supporting documentation and, if practical, evidence of review should accompany all journal entries entered into the City's general ledger.

We therefore recommend that the City develop a policy for processing journal entries that includes 1) adequate explanation and documentation and, 2) if practical, the review of all journal entries prior to the entering into the City's general ledger.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, City Council, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Green Bay, Wisconsin
June 19, 2026