



**Office of the Washington State Auditor  
Pat McCarthy**

January 14, 2020

City Council  
City of Mercer Island  
9611 SE 36<sup>th</sup> St.  
Mercer Island, WA 98040

**RE: Amendment to engagement letter dated October 30, 2019**

Our original engagement letter described the nature and limitations of audit services provided, responsibilities of each party and other engagement terms. This amendment notifies you of certain changes to the original engagement letter.

The audit scope describes assurance services you require or have requested. As described in the original engagement letter, the estimated cost and completion date may change if unforeseen circumstances arise or if significant audit issues are identified necessitating additional work.

The purpose of this amendment is to replace the estimate of cost to complete the audit in the “Estimated Audit Costs and Timeline” paragraph of the original engagement letter.

**Estimated Audit Costs**

An additional 85 hours, plus estimated travel costs and other expenses, is required to address additional work necessary related to the City’s internal controls over payroll. The additional work was at the request of the City.

Original estimate	\$63,900	(inclusive of travel and other expenses)
Amendment	<u>\$9,614</u>	(inclusive of travel and other expenses)
Revised estimate	\$73,514	

**Estimated Audit Timeline**

Estimated completion date in the engagement letter was December 31, 2019. The new estimated completion date is February 29, 2020.

Please contact us with any questions regarding these changes or the status of your audit. We look forward to working with you and your staff to complete the audit.

Sincerely,

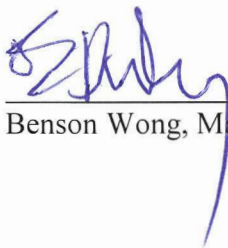


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Wendy Choy, Audit Manager      1/17/2020  
Washington State Auditor's Office

**City Response:**

**This letter correctly sets forth our understanding.**



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Benson Wong, Mayor

2/4/20  
*Date*



1-29-20  
*Date*

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LaJuan Tuttle, Interim Finance Director