

September 26, 2022

Board of Trustees
Browning Public Schools
PO Box 610
Browning, 59417

Dear Trustees:

Thank you for inviting Wipfli LLP to submit a proposal for audit services for the Browning Public Schools (the "District") for the year ended June 30, 2022. Because of expertise in audit and accounting requirements for governmental entities including Montana School Districts, we believe we can provide a very technically proficient and efficient product to the District. This proposal represents a collaborative effort by our engagement team and reflects Wipfli's philosophy of what matters most is client satisfaction.

In order to meet your audit needs, Wipfli would propose having you submit information to us electronically and performing the audit remotely. We would anticipate receiving the District's Trustee Financial Summary by early November 2022. The District would then have all information requested by Wipfli LLP uploaded to our secure portal by mid December 2022 and audit fieldwork would occur the week of January 23, 2023, with anticipated completion of the audit on or before March 31, 2023. We will work on specific dates with the District if this proposal is accepted.

Our fees are based on the amount of time required at the various levels of responsibility. We estimate that our fee for the audit is as follows with the assumption that the 2022 will require federal single audits.

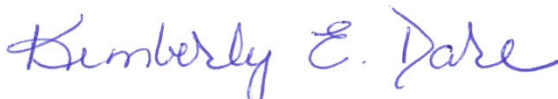
- \$65,000 for the audit of the June 30, 2022 financial statements including preparation of the financial statements by Wipfli LLP.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive a new fee estimate before we incur the additional cost.

Please direct any inquiries to Tony Gerharz at 406-206-3591

We appreciate the opportunity to present our firm for your consideration and will be please to furnish any additional information the District may require.

Best Regards,
Wipfli LLP



By: Kimberly E Dare, CPA, CFE, CGMA
Partner



Anthony B. Gerharz Jr., CPA
Manager

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ACCEPTED: BROWNING PUBLIC SCHOOLS

By: _____

(Print Name and Title)

Date: _____