



# Oak Park Elementary School District 97

970 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

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**TO: Dr. Albert G. Roberts, Superintendent of Schools**

**FROM: Therese M. O'Neill, Assistant Superintendent for Finance & Operations**

**RE: Engagement Letter – Fiscal Years 2011, 2012, 2013 Audits**

**DATE: March 1, 2011**

While the Board of Education entered into a three-year relationship (concluding with the FY 2010 audit) with McGladrey & Pullen for conducting its annual audit, each year an engagement letter needs to be reviewed and authorized by the Board of Education. The engagement letter for conducting the Fiscal Year 2011 audit, along with the formal Communication letter to the Board of Education are attached. In addition, a letter outlining the fee structure for FY 2011 through FY 2013 is also attached.

While not stated, it is my belief that the representatives from McGladrey & Pullen are being sensitive to the District's financial challenges, by extending the proposed fee for conducting the FY 2011 audit constant with the fee charged for last year, \$49,500. Going forward, they are proposing a 4% per year increase per year or \$51,500 for FY 2012 and \$53,500 for FY 2013. Their initial rate was \$44,900 (FY 2008) and a factor of 5% was utilized for FY 2009 and FY 2010. Some consideration in annual increases has been taken into account by reducing the percentage fee from 5% to 4% in the last two years (FY 2012 and FY 2013). If we take into account no increase for FY 2011 and a 4% in FY 2012 and a 4% again in FY 2013, the average percentage increase over the three years is 2.66%.

Last year, there were greater numbers of programs audited, per federal demands, as well as an increase in the number of random transactions pulled for review. However, for FY 2011, these demands have diminished and indicated on page 5, under the heading, **Other Terms of our Engagement**, is the delineation of the basic cost of the audit (\$49,500) as well as the assumption that the District will have two major programs included in the Federal Single Audit, which is consistent with prior years. FY 2011 had additional programs audited as major, but this was due to the ARRA funds received by the District.

Brian Guastella and I have already scheduled preliminary audit work to commence the week of May 30, 2011 with final field work commencing the week of August 8, 2011. We are planning to share with the Board a draft FY2011 audit at its September 27, 2011 meeting with approval at the October 11, 2011 meeting. With this schedule, we will be filing our FY2011 audit in concert with the October 15, 2011 due date.

The audit engagement letter and fee structure will be reviewed by FORC at its scheduled meeting of March 3, 2011 prior to the Board formally considering renewal at its March 8, 2011 meeting.

tmo

Attachments (3)



McGladrey & Pullen, LLP

Certified Public Accountants

One South Wacker Dr Ste 800

Chicago, IL 60606-3392

O 312.384.6000 F 312.634.3410

www.mcgladrey.com

January 26, 2011

To the Members of the Board of Education  
Oak Park School District 97  
970 West Madison Street  
Oak Park, Illinois 60302

Board Members,

We are pleased to serve as the auditors for the Oak Park School District 97 ("District"), and we look forward to continuing our relationship. Due to the circumstances in our local economy and of the District, we are proposing to keep our audit fee for the FY2011 audit the same as FY 2010 audit fee. This fee was \$49,500. In addition, we are proposing a 4% increase in the FY 2012 and 2013 fees, which will be \$51,500 for 2012 and \$53,500 for 2013.

Please feel free to contact me if you have any questions or require any additional information.

Sincerely,  
McGladrey & Pullen, LLP

A handwritten signature in black ink, appearing to read "Brian J. Guastella", with a long horizontal flourish extending to the right.

Brian J. Guastella  
Director

RECEIVED

JAN 28 2011

BUSINESS OFFICE

January 26, 2011

To the Members of the Board of Education  
Oak Park School District 97  
970 West Madison Street  
Oak Park, Illinois 60302

Attention: Board of Education

This letter is to explain our understanding of the arrangements for the services we are to perform for Oak Park School District 97 (the District) for the year ending June 30, 2011. We ask that you either confirm or amend this understanding.

#### **Audit Services**

We will perform an audit of the District's governmental activities, each major fund, and aggregate remaining fund information as of and for the year ended June 30, 2011 which collectively comprise the basic financial statements. We understand that these financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America. The objective of an audit of financial statements is to express an opinion on those statements.

We are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management with the oversight of the Board of Education are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

We will also perform the audit of the District as of June 30, 2011 so as to satisfy the audit requirements imposed by the Single Audit Act and the U.S. Office of Management and Budget (OMB) Circular No. A-133.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, OMB Circular A-133 and OMB's Compliance Supplement; the AICPA Audit Guide, Audits of State and Local Governmental Units; and, the Illinois State Board of Education's publication, "Guide to Auditing and Reporting for Illinois Public Local Education Agencies". Those standards, circulars, and supplements require that we plan and perform the audit to obtain reasonable rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

An audit of financial statements also includes obtaining an understanding of the District and its environment, including its internal control, sufficient to assess the risks of material misstatement of the

financial statements, and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to management and the Board of Education any significant deficiencies or material weaknesses that become known to us during the course of the audit.

We will also communicate to the Board of Education (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (b) any fraud, illegal acts, violations of provisions of contracts or grant agreements and abuse that come to our attention (unless they are clearly inconsequential), (c) any disagreements with management and other serious difficulties encountered in performing the audit, and (d) various matters related to the District's accounting policies and financial statements.

In addition to our report on the District's financial statements, we will also issue the following reports or types of reports:

- A report on the fairness of the presentation of the District's schedule of expenditures of federal awards for the year ending June 30, 2011.
- Reports on internal control related to the financial statements and major programs. This report will describe the scope of testing of internal control and the results of our tests of internal controls.
- Reports on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements and any noncompliance which could have a direct and material effect on each major program.
- A schedule of findings, responses, and questioned costs.
- Annual Financial Report for the submission to the Illinois State Board of Education (Form IBSE 50-30). The responsibility we are to take for the material included in this report will be the same as that we assume for other supplementary information accompanying the financial statements.

The funds that you have told us are maintained by the District and that are to be included as part of our audit are listed here:

Governmental Fund Types  
    General Fund  
    Special Revenue Fund  
    Debt Service Fund  
    Capital Projects Fund  
Fiduciary Fund Types  
    Agency Funds

The federal and state financial assistance programs that you have told us that the District participates in and that are to be included as part of the single audit are listed as Attachment A.

Our reports on internal control will include any significant deficiencies and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circular identified above. Our reports on compliance will address material errors, fraud, abuse, violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed by contracts; and any state or federal grant, entitlement of loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

### **The District's Responsibilities**

Management is responsible for the financial statements, including the selection and application of accounting policies, adjusting the financial statements to correct material misstatements, and for making all financial records and related information available to us. Management is responsible for providing us with a written management representation letter confirming certain representations made during the course of our audit of the financial statements and affirming to us that it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and to the opinion units of the financial statements.

Management is responsible for establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge.

Management is responsible for identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, or others.

Management is also responsible for (a) making us aware of significant vendor relationships where the vendor is responsible for program compliance, (b) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan, and (c) report distribution including submitting the reporting package.

The Board of Education is responsible for informing us of its views about the risks of fraud within the District, and its knowledge of any fraud or suspected fraud affecting the District.

The District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering. We may conclude that we are not otherwise associated with the proposed offering and that our association with the proposed

offering is not necessary, providing the District agrees to clearly indicate that we are not associated with the contents of the official statement. The District agrees that the following disclosure will be prominently displayed in the official statement:

*McGladrey & Pullen, LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. McGladrey & Pullen, LLP, also has not performed any procedures relating to this official statement.*

Our association with an official statement is a matter for which separate arrangements will be necessary. The District agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the District seeks such consent, we will be under no obligation to grant such consent or approval.

Because McGladrey & Pullen, LLP will rely on the District and its management and Board of Education to discharge the forgoing responsibilities, the District holds harmless and releases McGladrey & Pullen, LLP, its partners, and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management which has caused, in any respect, McGladrey & Pullen, LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

#### **Oak Park School District 97's Records and Assistance**

If circumstances arise relating to the condition of your records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Therese O'Neill, Assistant Superintendent of Finance and Operations. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

If, in connection with our audit, you request us to perform accounting services necessary for the preparation of the financial statements (such as maintaining depreciation schedules, computing the provision for income taxes, drafting the financial statements, etc.) you agree to designate an appropriate individual to oversee the services, make all management decisions involved in those services, evaluate the adequacy and results of the services, and accept responsibility for the results of the services.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may provide financial information you have provided to us in connection with this engagement to RSM McGladrey Inc. for purposes of creating benchmarking data to be used by McGladrey & Pullen, LLP and RSM McGladrey Inc. professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single entity in the database.

#### **Other Terms of our Engagement**

Our fees for the audit and accounting services described above are based upon the time required by the individuals assigned to the engagement, plus direct expenses. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. Our fee for the services described in the letter will not exceed \$49,500\*\* unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. Any change in the scope of the audit or additional work resulting in additional fees must be agreed to in writing by the District prior to the commencement of the work. The written agreement will specify the changes in scope and the resulting fees.

\*\*The fee quote above includes the Federal Single Audit, and assumes that two major programs will be tested for the year ended June 30, 2011. For each additional major program requiring testing we will charge \$3,000 - \$3,500, depending on the complexity of the program. We will discuss with Therese O'Neill if the need arises to test additional major programs prior to performing that testing for agreement.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client. Accordingly, the District agrees it will compensate McGladrey & Pullen, LLP for any additional costs incurred as a result of the employment of a partner or professional employee of McGladrey & Pullen, LLP.

In the event we are requested or authorized by the District or are required by the District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The working papers for this engagement are the property of McGladrey & Pullen, LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested workpapers will be provided under the supervision of McGladrey & Pullen, LLP audit personnel and at a location designated by our Firm.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may provide financial information you have provided to us in connection with this engagement to RSM McGladrey Inc. for purposes of creating benchmarking data to be used by McGladrey & Pullen, LLP and RSM McGladrey Inc. professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single District in the database.

If circumstances arise relating to the conditions of your records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, misappropriation of assets, or noncompliance which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

We agree to assist management of the District with the following non-audit services:

- Preparation of the financial statements and other reports based on financial information in the trial balances.
- Posting of client-approved entries to the District's trial balances.
- Posting of proposed standard, adjusting, or correcting entries or other changes to the financial statements and the trial balances provided that a member of management review the entries and that management understands and agrees with the proposed entries and the impact the entries have on the financial statements.

The two overarching principles of the independence standards of the "Government Auditing Standards" issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, the District agrees to the following:

- Therese O'Neill, Assistant Superintendant of Finance and Operations will be accountable and responsible for overseeing the non-audit services described above.
- The District will establish and monitor the performance of the non-audit services described above to ensure that they meet management's objectives.
- The District will make any decisions that involve management functions related to the non-audit services described above and accepts full responsibility for such decisions.
- The District will evaluate the adequacy of services performed and any findings that result.




**Claim Resolution**

The District and McGladrey & Pullen, LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by McGladrey & Pullen, LLP or the date of this arrangement letter if no report has been issued. The District waives any claim for punitive damages. McGladrey & Pullen, LLP's liability for all claims, damages and costs of the District arising from this engagement is limited to the amount of fees paid by the District to McGladrey & Pullen, LLP for the services rendered under this arrangement letter.

This letter constitutes the complete and exclusive statement of agreement between McGladrey & Pullen, LLP and the District, superseding all proposals, oral or written, and all other communication, with respect to the terms of the engagement between the parties.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy, and return it to us. We appreciate your business.

McGladrey & Pullen, LLP



Brian J. Guastella, CPA  
Director

Confirmed on behalf of Oak Park School District 97:

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**ATTACHMENT A**

Oak Park School District 97

Federal financial programs the District participates in that are to be included as part of the single audit.

<u>CFDA Number</u>	<u>Title of Program</u>
10.555	Food Commodities
10.555	Fresh Fruits and Vegetables
10.555	Child Nutrition Program/Salvage
10.553	School Breakfast Program
10.555	National School Lunch Program
84.010A	Title 1 Low Income
84.010A	Title 1 Low Income – Neglected Privilege
84.027A	IDEA Flowthrough
84.027A	IDEA Room & Board
84.173A	IDEA Preschool
84.186A	Title 4 Safe and Drug Free Schools
84.298A	Title 5 Innovative Programs
84.318X	Technology Enhancing Education Formula
84.367A	Title 2 Teacher Quality
84.389A	ARRA Title 1: Low Income
84.389A	ARRA Title 1: Low Income – Neglected Privilege
84.394A	ARRA State Fiscal Stabilization Fund
84.397A	ARRA State Fiscal Stabilization Fund – Gov't Services
93.778	Medicaid Matching

January 26, 2011

To the Members of the Board of Education  
Oak Park School District 97  
970 West Madison Street  
Oak Park, Illinois 60302

Attention: Board of Education

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Oak Park School District 97's financial statements and compliance as of and for the year ended June 30, 2011.

### **Communication**

Effective two-way communication between our Firm and the Board of Education is important to understanding matters related to the audit and in developing a constructive working relationship.

Your insights may assist us in understanding Oak Park School District 97 and its environment, in identifying appropriate sources of audit evidence, and in providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate with us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud or abuse, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other fraud that causes a material misstatement of the financial statements, illegal acts, instances of noncompliance, or abuse that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

### **Independence**

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, without our permission no partner or professional employee of McGladrey & Pullen, LLP or RSM McGladrey, Inc. is permitted to have any direct financial interest or a material indirect financial interest in a client or any affiliates of a client. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position,

the incident must be reported and resolved in accordance with Firm policy. In addition, our policies restrict certain non-audit services that may be provided by McGladrey & Pullen, LLP or RSM McGladrey, Inc. and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

### **The Audit Planning Process**

Our audit approach places a strong emphasis on obtaining an understanding of how your District functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your operations. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of business objectives, strategies, risks, and performance.

We will obtain an understanding of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts and grant agreements to assess the impact of internal control on determining the nature, timing and extent of audit procedures, and we will establish an overall materiality limit for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error or to instances of noncompliance.

We will use this knowledge and understanding, together with other factors, to first assess the risk that errors or fraud may cause a material misstatement at the financial statement level. The assessment of the risks of material misstatement at the financial statement level provides us with parameters within which to design the audit procedures for specific account balances and classes of transactions. Our risk assessment process at the account-balance or class-of-transactions level consists of:

- An assessment of inherent risk (the susceptibility of an assertion relating to an account balance or class of transactions to a material misstatement, assuming there are no related controls); and
- An evaluation of the design effectiveness of internal control over financial reporting and our assessment of control risk (the risk that a material misstatement could occur in an assertion and not be prevented or detected on a timely basis by the District's internal control).

Similar assessments will also be made relative to compliance with laws, regulations, and provisions of contracts and grant agreements.

We will then determine the nature, timing, and extent of tests of controls and substantive procedures necessary given the risks identified and the controls as we understand them.

### **The Concept of Materiality in Planning and Executing the Audit**

In planning the audit, the materiality limit is viewed as the maximum aggregate amount, which if detected and not corrected, would cause us to modify our opinion on the financial statements. The materiality limit is an allowance not only for misstatements that will be detected and not corrected but also for misstatements that may not be detected by the audit. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. At the end of the audit, we will inform you of all individual unrecorded misstatements aggregated by us in connection with our evaluation of our audit test results.

### **Our Approach to Internal Control and Compliance Relevant to the Audit**

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or

material weaknesses. Our review and understanding of the District's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

We will issue reports on internal control related to the financial statements and major programs. These reports describe the scope of testing of internal control and the results of our tests of internal controls. Our reports on internal control will include any significant deficiencies and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with the requirements of the Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act, and the U.S. Office of Management and Budget (OMB) Circular No. A-133.

We will issue reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements and any noncompliance which could have a direct and material effect on each major program. Our reports on compliance will address material errors, fraud, abuse, violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed contracts; and any state or federal grant, entitlement, or loan program questioned costs of which we become aware, consistent with the requirements of the standards and circular identified above.

#### **Timing of the Audit**

We have scheduled preliminary audit field work for the week beginning May 30, 2011 with final field work commencing the week of August 8, 2011. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

#### **Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to Oak Park School District 97.

This communication is intended solely for the information and use of the Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey & Pullen, LLP



Brian J. Guastella, CPA  
Director