

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

June 13, 2019

Board of Education
Dr. Edward Condon, Superintendent
Mr. Anthony Cozzi, Director of Finance and Facilities
River Forest Public Schools District 90
7776 Lake Street
River Forest, Illinois 60305

Attention: Mr. Anthony Cozzi, Director of Finance and Facilities

The Objective and Scope of the Audits of the Financial Statements

Miller Cooper is pleased to have this opportunity to submit our proposal to audit River Forest Public Schools District 90 (the District) for the years ending June 30, 2019, June 30, 2020, and June 30, 2021. This proposal is a three year extension of our current contract, which was completed with the year ending June 30, 2018. We will audit the financial statements of the District, which comprise the governmental activities, each major fund, and aggregate remaining fund information as of and for the years ending June 30, 2019, June 30, 2020, and June 30, 2021, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance of the agreed terms of this audit engagement by means of this letter.

Our audits will be conducted with the objective of our expressing an opinion on the basic financial statements and State Annual Financial Report.

We will also perform the audits of the District as of June 30, 2019, June 30, 2020, and June 30, 2021 so as to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We will not express an opinion or provide any form of assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

The Objective and Scope of the Audits of the Financial Statements (Continued)

These items include the Management's Discussion and Analysis, Illinois Municipal Retirement Fund Pension Data, Teachers' Retirement System Pension Data, Other Postemployment Benefits Data, Budgetary Comparison Schedules, and Notes to the Required Supplementary Information.

Supplementary financial information other than RSI will accompany the District's basic financial statements. We will subject the supplementary financial information to the auditing procedures applied in our audits of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary financial information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the supplementary financial information, which we anticipate this information to be the same as last year, in relation to the financial statements as a whole.

The introductory and statistical sections will be accompanying the District's basic financial statements. We will not subject the introductory and statistical sections, which we anticipate this information to be the same as last year, to the auditing procedures applied in our audit of the basic financial statements and will not express an opinion or provide any form of assurance on them.

The State Annual Financial Report (AFR), which also has supplementary financial information, (includes the Statements of Revenues (All Funds) and Statements of Expenditures Budget to Actual (All Funds)), will be submitted separately from the District's basic financial statements. We will subject the supplementary financial information in the AFR to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary financial information in the AFR to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on certain portions of the supplementary financial information in relation to the financial statements as a whole. The remainder of the AFR (excluding the Single Audit, which is covered by its own auditors' report, if applicable) will not be subjected to the auditing procedures applied in our audit of the basic financial statements and we will not express an opinion or provide any form of assurance on them.

The Consolidated Year End Financial Report (CYEFR), which is supplementary financial information, will be submitted separately from the District's basic financial statements. We will subject the CYEFR to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the CYEFR to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the CYEFR in relation to the financial statements as a whole, which is a new reporting requirement for the year ending June 30, 2019.

The Objective and Scope of the Audits of the Financial Statements (Continued)

If applicable, we will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audits of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

The Responsibilities of the Auditors

We will conduct our audits in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, if applicable; and the U.S. Office of Management and Budget's (OMB) *Compliance Supplement*, if applicable. Those standards, regulations or supplements require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. 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, GAS does not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control or to identify deficiencies in internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audits.

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 that becomes known to us during the audits, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audits (unless they are clearly inconsequential). Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

The Responsibilities of the Auditors (Continued)

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

The funds that you have told us are maintained by the District and that are to be included as part of our audits will be the same as the funds reported in the District's financial statements, for the year ended June 30, 2018.

If applicable, the federal financial assistance programs and awards that you have told us that the District participates in and that are to be included as part of the single audit are substantially the same as in the prior year.

If applicable, we are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our reports on internal control will include any significant deficiencies and material weaknesses in controls 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 circulars identified above. Our reports on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above, if applicable.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audits will be conducted on the basis that management and when appropriate, the Board of Education, the Superintendent, and the Director of Finance and Facilities, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and preparation of the AFR, which is prepared using the regulatory basis of accounting as prescribed by the Illinois State Board of Education;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. 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;
5. For report distribution; and

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework
(Continued)

6. To provide us with:
- a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audits;
 - c. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence;
 - d. If applicable, a summary schedule of prior audit findings for inclusion in the single audit reporting package; and
 - e. If applicable, responses to any findings reported on the schedule of findings and questioned costs.

As part of our audit process, we will request from management and, when appropriate, the Superintendent, Director of Finance and Facilities, and the Board of Education, written confirmation concerning representations made to us in connection with the audits, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. 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, if any.

You are also responsible for all management decisions and responsibilities, and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements and any other non-audit services. You are responsible for evaluating the adequacy and results of services performed and accepting responsibility for such services.

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 or abuse, and for informing us about all known or suspected fraud or abuse affecting the District involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or suspected fraud or abuse, affecting the District received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the supplementary information (RSI, supplementary financial information, and introductory and statistical sections), in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework
(Continued)

Because the audit may be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (a) identifying all federal awards received and expended; (b) preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) 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 (g) submitting the reporting package and data collection form (if applicable).

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

You have informed us that, in the event that the District may issue public debt in the future, that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend for us to be associated with the proposed offering.

We agree that our association with any proposed offering is not necessary, provided the District agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The District agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

Miller, Cooper & Co., Ltd., 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. Miller, Cooper & Co., Ltd. also has not performed any procedures relating to this official statement or memorandum.

Because of the importance of oral and written representations to an effective engagement, the District hereby releases Miller, Cooper & Co., Ltd., its current, former and future partners, principals, employees, and personnel from any or all claims, liabilities, losses, and expenses attributable to a misrepresentation by District management or false or incomplete information provided by any of the District's personnel or agents to us in the performance of our services. This provision shall survive the termination of this arrangement for services.

River Forest Public Schools District 90's Records and Assistance

If circumstances arise relating to the condition of the District's 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 audits 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 withdrawing from the engagement. The District agrees that Miller, Cooper & Co., Ltd. shall have no liability for any damages to the District that arise from any actions Miller, Cooper & Co., Ltd. may take pursuant to this paragraph.

River Forest Public Schools District 90's Records and Assistance (Continued)

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, will be discussed and coordinated with Anthony Cozzi, Director of Finance and Facilities. The timely and accurate completion of this work is an essential condition to our completion of the audits and issuance of our audit reports.

In connection with our audits, you have requested us to perform certain non-audit services necessary for the preparation of the financial statements, including drafting of the financial statements and AFR; assistance with preparation of the Schedule of Expenditures of Federal Award, if applicable; assistance with the preparation of the Data Collection Form, if applicable; assistance with modified accrual adjustments and GASB 34 entries and filing the AFR with the Illinois State Board of Education. The GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed that Mr. Anthony Cozzi, Director of Finance and Facilities, possesses suitable skill, knowledge or experience and that the individual understands the non-audit services listed above to be performed sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District has designated Mr. Anthony Cozzi, Director of Finance and Facilities, as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Mr. Anthony Cozzi, Director of Finance and Facilities, will assume all management responsibilities for subject matter and scope of the non-audit services listed above;
3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this letter documents that understanding.

Other Relevant Information

Miller, Cooper & Co., Ltd. may mention the District's name and provide a general description of the engagement in Miller, Cooper & Co., Ltd.'s client lists and marketing materials.

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 accordance with GAS, a copy of our most recent peer review report is enclosed for your information.

Fees, Costs, and Access to Workpapers

Our fees for the audit and non-audit services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work are based upon the following criteria:

- a. Anticipated cooperation from District personnel
- b. Timely responses to our inquiries
- c. Timely completion and delivery of client assistance requests
- d. Timely communication of all significant accounting and financial reporting matters
- e. The assumption that unexpected circumstances will not be encountered during the engagement
- f. No new accounting or auditing standards need to be implemented.

As stated above, all of the information we have requested needs to be completed by the dates that have been agreed to for the start of audit fieldwork in order for the audit to be completed in an efficient and timely manner and for the deliverables to be completed in accordance with the agreed upon timeline. If information is not available and additional time needs to be scheduled for the completion of the audit, we will discuss with management applicable inefficiencies and agree on additional charges in advance.

When an engagement has been suspended at the request of management or the Board of Education and work on that engagement has not recommenced within 120 days of the request to suspend our work, Miller, Cooper & Co., Ltd. may, at its sole discretion, terminate this arrangement letter without further obligation to the District. Resumption of audit work following termination may be subject to our client acceptance procedures and, if resumed, will necessitate additional procedures not contemplated in this arrangement letter. Accordingly, the scope, timing and fee arrangement discussed in this arrangement letter will no longer apply. In order for Miller, Cooper, & Co., Ltd. to recommence work, a new arrangement letter would need to be mutually agreed upon and executed.

Fees, Costs, and Access to Workpapers (Continued)

Our fees to perform audit and non-audit services for the years ending June 30, 2019 - 2021 are as follows:

<u>Year ending</u> <u>June 30,</u>	<u>Amount</u>
2019	\$31,400
2020	\$31,400
2021	\$32,000

The above fees do not include an additional \$2,500 for June 30, 2019, June 30, 2020 and June 30, 2021 if a single audit is required.

The above fee also does not include any additional work that may be required for GATA reporting.

This fee estimate will be subject to adjustments based on unanticipated changes in the scope of our work, communication of final GATA reporting requirements from ISBE and/or incomplete or untimely receipt by us of information on the client participation list. Additional non-audit services that may be required will be billed at our standard rates in effect at the time the services are provided. All other provisions of this letter will survive any fee adjustment. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

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 in a key position. Accordingly, the District agrees it will compensate Miller, Cooper & Co., Ltd for any additional costs incurred as a result of the District's employment of a partner or professional employee of Miller, Cooper & Co., Ltd. To ensure that Miller, Cooper & Co., Ltd.'s independence is not impaired under professional standards, you agree to inform the engagement principal before entering into any substantive employment discussions with any of our personnel.

In the event we are requested or authorized 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 engagement 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.

Fees, Costs, and Access to Workpapers (Continued)

The documentation for this engagement is the property of Miller, Cooper & Co., Ltd. and is maintained in confidence. 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 documentation upon their request and at our discretion and that we shall maintain the audit documentation 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. Any access to requested documentation that may be provided will be under the supervision of Miller, Cooper & Co., Ltd. audit personnel and at a location designated by our firm, and such access shall not affect our ownership of or claim of privilege over these documents.

You have informed us that you intend to prepare a comprehensive annual financial report (CAFR) and submit it for evaluation by the Association of School Business Officials International Certificate of Excellence Program. Our participation in the preparation of the CAFR is to consist of the preparation and printing of the documents. You are responsible for the preparation of the Introductory and Statistical Sections. We will update certain Statistical Section tables from information contained in the report.

Claim Resolution

Any claim arising out of services rendered pursuant to this agreement shall be resolved in accordance with the laws of Illinois. The District and Miller, Cooper & Co., Ltd. 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 Miller, Cooper & Co., Ltd. or the date of this arrangement letter if no report has been issued, without delay in the running of this period based on the time of discovery of the claim. The District and Miller, Cooper & Co., Ltd. agree that neither of their liability to the other for any damages incurred as a result of this engagement, shall exceed the amount paid by you for services under this engagement. This damages limitation shall occur regardless of the nature of the claim, whether in contract, tort or otherwise, and including but not limited to Miller, Cooper & Co., Ltd.'s own negligence, but shall not apply to the extent that Miller, Cooper & Co., Ltd. is found to have acted with willful misconduct or fraudulent behavior. Furthermore, the District agrees that Miller, Cooper & Co., Ltd. shall not under any circumstances be liable for any special, consequential, incidental or exemplary damages or loss (nor any lost profits, taxes, interest, tax penalties savings or business opportunity).

In responding to any claim or action of any kind, regardless of whether it is in contract, tort, at law or in equity, we shall be entitled to assert your comparative fault as a defense to the claim or action to reduce any damages awarded against us in proportion to the culpable conduct attributable to you.

In addition, the District agrees to indemnify, defend, and hold harmless Miller, Cooper & Co., Ltd. and its current, former and future partners, principals, employees, and personnel from any and all claims, liabilities, costs, and expenses, including attorney fees, relating to Miller, Cooper & Co., Ltd.'s services under this arrangement letter arising from or relating to the District's misrepresentations or false or incomplete information provided to us during the engagement, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Miller, Cooper & Co., Ltd. relating to such services.

Information Security - Miscellaneous Terms

Miller, Cooper & Co., Ltd. is committed to the safe and confidential treatment of River Forest Public Schools District 90's proprietary information. Miller, Cooper & Co., Ltd. is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards, which govern the provision of services described herein. River Forest Public Schools District 90 agrees that it will not provide Miller, Cooper & Co., Ltd. with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of River Forest Public Schools District 90's information, including the use of collaborative sites to ensure the safe transfer of data between the parties. In connection with this engagement, we request your authorization for use of Smartsheet, a collaborative site for the exchange and storage of files and other information. The authorization form is included in Appendix A.

Miller, Cooper & Co., Ltd. may terminate this relationship immediately in its sole discretion if Miller, Cooper & Co., Ltd. determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or Miller, Cooper & Co., Ltd.'s client acceptance or retention standards, or if the District is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, the Treasurer or its affiliates is placed on a verified sanctioned person list, in each case, including but not limited to lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Education of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. We will issue an adverse opinion on the AFR due to the AFR being prepared using the regulatory basis of accounting, as prescribed by the Illinois State Board of Education. Betsy Allen is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Reporting (Continued)

1. A report on the fairness of the presentation of the District's schedule of expenditures of federal awards for the years ending June 30, 2019 - 2021;
2. Reports on internal control related to the financial statements and major program. These reports will describe the scope of testing of internal control and the results of our tests of internal control;
3. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on each major program;
4. An accompanying schedule of findings and questioned costs.

Our work is prepared as a result of this engagement of Miller, Cooper & Co., Ltd. by you and the information contained, and any opinions expressed therein are solely for your internal use. Miller, Cooper & Co., Ltd. is not aware that this work is intended to benefit or influence any other party. This agreement can be altered only by an additional written agreement executed by both of us.

At the conclusion of this arrangement, we will return all original records you supplied to us. Your records comprise of the backup and support for your basic financial statements. Our firm destroys our files and all pertinent workpapers for current clients after a retention period of seven years.

June 13, 2019
Board of Education
Dr. Edward Condon, Superintendent
Mr. Anthony Cozzi, Director of Finance and Facilities
River Forest Public Schools District 90

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Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audits of the financial statements, including our respective responsibilities. We appreciate your business.

Sincerely,

MILLER, COOPER & CO., LTD.



Betsy Allen, Principal

ENG/River Forest SD 90-21 ENG proposal np

Confirmed on behalf of River Forest Public Schools District 90:

President of the Board of Education

Date

Superintendent

Date

Director of Finance and Facilities

Date

OCT - 3 2016



CPAs & Advisors

SYSTEM REVIEW REPORT

September 2, 2016

To the Principals
Miller Cooper & Co., Ltd.
and the Peer Review Committee of the
Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Miller Cooper & Co., Ltd., (the firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Miller Cooper & Co., Ltd., in effect for the year ended May 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Miller Cooper & Co., Ltd. has received a peer review rating of *pass*.

Haddox Reid Eubank Betts PLLC