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Management
Lewiston-Altura Public Schools
Lewiston, Minnesota

In planning and performing our audit of the financial statements of Lewiston-Altura Public Schools as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of an other matter that is an opportunity to improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. We previously provided a written communication dated November 10, 2022, on the District's internal control. This letter does not affect our report on the financial statements dated November 10, 2022, nor our internal control communication dated November 10, 2022.

We noted that the District's procurement procedures using federal funding sources require quotations starting at \$3,000 and sealed bids starting at \$150,000. However, since the last time the District updated its procurement procedures, the federal guidelines have increased those same thresholds to \$10,000 for quotations and \$250,000 for sealed bids. State guidelines for quotations are \$25,000, and the threshold for sealed bids is \$175,000. As a result, the District's purchasing process may be burdened by procurement thresholds that are lower than necessary. We recommend the that the District consider updating its procurement procedures to the thresholds suggested by federal and state guidelines.

We will review the status of this comment during our next audit engagement. We have already discussed this comment with various District personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

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

CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022