

ESU 15, as a partner with our area schools and communities, will provide leadership and services to support the improvement of teaching and learning.

REGULAR MEETING June 11, 2024 AT 12:00 PM

AGENDA

1. Opening Procedures
 - a. Call to Order
 - b. Pledge of Allegiance
 - c. Open Meetings Act
 - d. Verification of Publication and Notification
 - e. Roll Call
 - i. Excuse Absent Board Members
2. Comments from Guests
3. Staff Presentations
4. Action Items
 - a. Consent Agenda
 - i. Approve Minutes of May Meeting
 - ii. Approve June Bills
 - iii. Approve the May Treasurer's report
 - iv. Approve June Agenda
 - b. Approve cancelation of July Board Meeting.
 - c. Approve pre-payment of July bills.
 - d. Approve contract for FastBridge student assessment platform.
 - e. Approve Memorandum of Understanding with ESU 16.
 - f. Approve updates to policies: Article 1 Unit Organization - Section 8 "Membership in Associations" (new); Article 2 Board Meetings - Section 6 "Notice to Public"; Article 3 - Section 5(B) Purchasing "General Guidelines"
 - g. Approve update to Article 2 Board Meetings - Section 9(F) "Public Attendance and Participation"
 - h. Approve audit agreement with Rauner & Associates, P.C.
5. Discussion Items
6. Reports
 - a. Administrator
 - b. Board
 - c. Executive Session:
7. Adjournment

The Educational Service Unit Board of Directors reserves the right to go into closed session for purposes in accordance with LB 84-1410(1).

REGULAR MEETING

Tuesday, May 14, 2024 12:00 PM Central

ESU#15 - McCook Office
305 East 1st
McCook, NE 69001

Present: 7, Absent: 3.

1. Opening Procedures

1.a. Call to Order

President Repass called the meeting to order at 12:00 pm.

1.b. Pledge of Allegiance

Pledge of Allegiance was cited.

1.c. Open Meetings Act

1.d. Verification of Publication and Notification

President Repass confirmed the meeting was advertised according to policy.

1.e. Roll Call

Present were: Marty Conroy, Mary Dueland, Larry Gossen, Michael Harris, Kate Repass, Allison Sandman and Jesse Stevens.

1.e.i. Excuse Absent Board Members

A motion was made by Martin Conroy to excuse absent board members: Behlke, Lechtenberg, Loop, seconded by Allison Sandman Motion Passed.

Nathan Behlke: Absent, Jon Lechtenberg: Absent, Jason Loop: Absent, Martin Conroy: Yea, Mary Dueland: Yea, Larry Gossen: Yea, Michael Harris: Yea, Kate Repass: Yea, Allison Sandman: Yea, Jesse Stevens: Yea

Yea: 7, Nay: 0, Absent: 3

Absent board members: Behlke, Lechtenberg, Loop

2. Comments from Guests

3. Staff Presentations

4. Action Items

4.a. Consent Agenda

A motion was made by Larry Gossen to approve the consent agenda, seconded by Michael Harris Motion Passed.

Nathan Behlke: Absent, Jon Lechtenberg: Absent, Jason Loop: Absent, Martin Conroy: Yea, Mary Dueland: Yea, Larry Gossen: Yea, Michael Harris: Yea, Kate Repass: Yea, Allison Sandman: Yea, Jesse Stevens: Yea

Yea: 7, Nay: 0, Absent: 3

4.a.i. Approve Minutes of April Meeting

4.a.ii. Approve May Bills

May Liabilities \$230,846.71 and Payroll \$70,810.24.

4.a.iii. Approve the April Treasurer's report

4.a.iv. Approve May Agenda

4.b. Approve ESUCC Master Service Agreement.

A motion was made by Allison Sandman to approve ESUCC Master Service Agreement, seconded by Mary Dueland Motion Passed.

Nathan Behlke: Absent, Jon Lechtenberg: Absent, Jason Loop: Absent, Martin Conroy: Yea, Mary Dueland: Yea, Larry Gossen: Yea, Michael Harris: Yea, Kate Repass: Yea, Allison Sandman: Yea, Jesse Stevens: Yea

Yea: 7, Nay: 0, Absent: 3

4.c. Approve Harris Annual Maintenance

A motion was made by Martin Conroy to approve Harris Annual Maintenance, seconded by Michael Harris Motion Passed.

Nathan Behlke: Absent, Jon Lechtenberg: Absent, Jason Loop: Absent, Martin Conroy: Yea, Mary Dueland: Yea, Larry Gossen: Yea, Michael Harris: Yea, Kate Repass: Yea, Allison Sandman: Yea, Jesse Stevens: Yea

Yea: 7, Nay: 0, Absent: 3

4.d. Approve OnToCollege Payment

A motion was made by Allison Sandman to approve OnToCollege Payment, seconded by Jesse Stevens Motion Passed.

Nathan Behlke: Absent, Jon Lechtenberg: Absent, Jason Loop: Absent, Martin Conroy: Yea, Mary Dueland: Yea, Larry Gossen: Yea, Michael Harris: Yea, Kate Repass: Yea, Allison Sandman: Yea, Jesse Stevens: Yea

Yea: 7, Nay: 0, Absent: 3

5. Discussion Items

5.a. Legislative Update

Mr. Picquet updated the board on Legislature updates.

6. Reports

6.a. Administrator

Mr. Picquet updated the board on the Trenton office concrete where the previous building was. Looking to get bids on concrete.

CPA has been hired as we will need to find a new auditor as the previous CPA is no longer doing School Audits.

Logo work is still being done.

Staff day is Thursday in the Trenton office.

6.b. Board

Stevens asked if any of our school districts had talked about going to a four-day school week.

Discussion on what happens to those students that fall in the gap between Preschool and Kindergarten.

6.c. Executive Session:

7. Adjournment

The meeting adjourned at 12:44 pm and the next board meeting is June 11, 2024, @ noon.

ESU 15

Check Listing Report

Payables - 6/11/2024

Check Date	Check Number	Payee	Description	Amount
06/11/2024	36664	ACCO Brands	supplies	\$206.40
06/11/2024	36665	Ambience Counseling Center, LLC	mental health services-maywood	\$4,151.64
06/11/2024	36666	Beavers, Heather	mileage	\$1,061.28
05/15/2024	36649	Black Hills Energy	mccook-natural gas	\$99.00
06/11/2024	36667	Burke, Sharriea	mileage	\$802.66
06/11/2024	36668	Calvert, Sara	mileage	\$1,023.09
06/11/2024	36669	CenturyLink (AZ)	telephone	\$80.89
06/11/2024	36670	Chase County Schools	migrant-after school	\$524.92
06/11/2024	36671	City of McCook	utilities-mccook	\$72.47
06/11/2024	36672	Community First Bank	direct deposit fee	\$39.60
06/11/2024	36673	Cortney Crocker	mileage	\$562.13
06/11/2024	36673	Cortney Crocker	tuition reimbursement	\$4,656.00
06/11/2024	36674	Days Inn & Suites	hotel-picquet	\$206.00
06/11/2024	36674	Days Inn & Suites	hotel-dickey	\$428.00
06/11/2024	36675	Dickey, Angie	mileage	\$1,157.32
06/11/2024	36676	Eakes Office Plus	copies	\$837.28
06/11/2024	36677	Educational Service Unit Coord Council	srs fees	\$11,895.00
06/11/2024	36678	Englot, Angie	mileage	\$227.13
06/11/2024	36679	Esch, Barb	mileage	\$550.52
06/11/2024	36680	Gossen, Larry	board mileage	\$54.94
05/30/2024	36663	Great Plains Communications	telephone	\$557.88
06/11/2024	36681	Great Plains Communications	telephone-imperial	\$70.95
06/11/2024	36682	Hanson, John	mileage	\$150.08
06/11/2024	36683	Harris, Michael	board mileage	\$16.08
06/11/2024	36684	Hometown Family Radio	advertising	\$600.00
06/11/2024	36685	Hometown Leasing	copier lease	\$293.30
06/11/2024	36686	Krutsinger, Lisa	mileage	\$833.48
06/11/2024	36687	KSB School Law	adco presentation	\$250.00
06/11/2024	36688	Kunemann, Carol	mileage	\$966.81
06/11/2024	36689	Lopez, Aida	migrant-mileage	\$1,028.45
06/11/2024	36690	McCook Public Schools	hanson ins	\$871.41
06/11/2024	36691	MOW-Mentum Lawn Services	building upkeep-mowing	\$90.00
06/11/2024	36692	Nebraska Council of School Administrators	2024 ESUCC PDO Celebration	\$35.00
06/11/2024	36693	Nebraska Public Power Dist	utilities-mccook	\$148.86
06/11/2024	36694	Occupational Therapy Services	ot services	\$8,402.75
06/11/2024	36695	Olsen, Tonya	mileage	\$659.95
06/11/2024	36695	Olsen, Tonya	mileage	\$33.50
06/11/2024	36696	Pearson, Kimberly	migrant-mileage	\$140.70
06/11/2024	36697	Perry, Guthery, Haase & Gess.	legal fees	\$1,950.00
06/11/2024	36698	Picquet, Phillip	mileage	\$148.43
06/11/2024	36699	Pristine Clean	cleaning-mccook	\$320.00
06/11/2024	36699	Pristine Clean	cleaning-trenton	\$400.00
06/11/2024	36700	Propio Language Services	migrant language services	\$25.00
06/11/2024	36701	Repass, Kate	board mileage	\$50.92
06/11/2024	36702	Richardson Industries, Inc.	building maintenance	\$381.35
06/11/2024	36703	Richardson, Cynthia	board mileage	\$34.84
06/11/2024	36704	Sandman, Allison	board mileage	\$58.96
06/11/2024	36705	Southwest Public Schools	quiz bowl	\$2,379.94
06/11/2024	36706	Strand, Amy	mileage	\$237.85
06/11/2024	36707	USBANK	credit card	\$956.04
06/11/2024	36708	Verizon	phone-service coord	\$53.63
06/11/2024	36709	Village Of Trenton	utilities-trenton	\$273.24
06/11/2024	36710	Walker, Kelcey	mileage	\$699.48

06/11/2024	36711	Weimer, Todd	mileage	\$340.36
06/11/2024	36712	Werkmeister, Jessica	mileage	\$595.56
06/03/2024	Liability	Aflac	Aflac After Tax	\$897.62
06/03/2024	Liability	Blue Cross And Blue Shield	BCBS EE+CH HSA	\$30,178.14
06/03/2024	Liability	KUNNEMANN HSA	HSA EE Carol Kunnemann	\$50.00
06/03/2024	Liability	Colonial Life & Accident Insurance Co.	Colonial Life & Acc Ins	\$42.75
06/03/2024	Liability	Community First Bank	NPERS	\$21,007.45
06/03/2024	Liability	Community First Bank-FICA	Federal Withholding	\$8,296.19
06/03/2024	Liability	Community First Bank-FICA	FICA	\$12,916.16
06/03/2024	Liability	Community First Bank-FICA	Medicare	\$3,020.70
06/03/2024	Liability	RICHARDSON HSA	HSA EE Cynthia McCorkle	\$100.00
06/03/2024	Liability	Esu #15 Cafeteria/125 Plan	Cafeteria 125	\$741.67
06/03/2024	Liability	Esu #15 Cafeteria/125 Plan	Dependent Care 125	\$1,125.01
06/03/2024	Liability	BRENNING HSA	HSA EE Laurie Brenning	\$223.00
06/03/2024	Liability	LegalShield, Inc	Pre-pd ID shield	\$71.80
06/03/2024	Liability	MASA Global Building	MASA	\$70.00
06/03/2024	Liability	MG Trust Company	MG 403(b)	\$3,725.00
06/03/2024	Liability	Nebraska Depart. Of Revenue	State Withholding - NE	\$3,395.99
06/03/2024	Liability	Principal Life Insurance Co.	LTD	\$268.29
06/03/2024	Liability	BURKE HSA	HSA EE SHARRIEA BURKE	\$160.00
06/03/2024	Liability	Vision Service Plan (CT)	Vision- Family- 125	\$189.48
			Payables	\$139,170.32
			Payroll	\$69,786.71
			Total Expenditures	\$208,957.03

May-24

Treasurer Report

Balances as of May 28, 2024

Checking Account- ESU#15	\$ 1,248,423.80	Comm First Bank Balance-ESU#15	\$ 1,248,423.80
Money Market-Comm First Bank	\$ 179,949.24	-Outstanding checks	\$12,163.89
Flex Accts	\$2,000,000.00	June 2024 checks	\$ 208,957.03
Total	3,428,373.04	Total	\$ 1,027,302.88

Outstanding Checks

Date	Check #	Description	Amount
6/13/2022	34876	Cherie McClintock	\$75.00
12/7/2023	36210	Angie Englot	\$1,025.49
12/7/2023	36239	Kate Repass	\$49.78
3/11/2024	36448	Angie Englot	\$762.46
4/16/2024	36530	Angie Englot	\$613.05
5/14/2024	36584	Ambience Counseling Center, LLC	\$1,663.11
5/14/2024	36598	Educational Service Unit 9	\$170.00
5/14/2024	36599	Angie Englot	\$629.80
5/14/2024	36604	Michael Harris	\$16.08
5/14/2024	36608	Imagine Learning	\$2,000.20
5/14/2024	36612	Aida Lopez	\$625.11
5/14/2024	36613	Lucero, Levi	\$600.00
5/14/2024	36615	McCook Evangelical Free Church	\$350.00
5/14/2024	36616	McCook Public Schools	\$871.41
5/14/2024	36621	Nebraska Council of School Administrators	\$545.00
5/14/2024	36625	Tonya Olsen	\$902.70
5/14/2024	36628	Kimberly Pearson	\$140.70
5/14/2024	36631	Propio Language Services	\$25.00
5/14/2024	36632	Rainbow Promise Preschool	\$120.00
5/14/2024	36633	Red River Press Inc.	\$880.00
5/15/2024	36649	Black Hills Energy	\$99.00
Total Outstanding			\$12,163.89

Receipts

Date	Description	Amount
4/30/2024	State of NE- Core Services	\$11,268.58
5/8/2024	Perkins Co. Treasurer	\$12.83
5/10/2024	Lincoln Co Treasurer	\$11064.60
5/14/2024	Hayes Center Schools	\$16631.99
5/15/2024	Hitchcock Co Treasurer	\$30634.93
	Dundy Co Treasurer	\$40735.71
	Chase Co Treasurer	\$36727.86
	Red Willow Co Treasurer	\$69,310.37
5/23/2024	Hayes Co Treasurer	\$18,190.40
	Furnas Co Treasurer	\$3497.04
	Dundy Co Schools	\$25181.42
	Hitchcock Co Schools	\$26,350.93
	Maywood Schools	\$18,042.12
	McCook Schools	\$9,726.88
	Medicine Valley Schools	\$19,688.47
	Southwest Schools	\$17,899.99
	Wauneta Palisade Schools	\$23,031.67
5/28/2024	Community First Bank	\$513.13
	Community First Bank-MM	\$241.25
Total Outstanding		\$378,750.17

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2911 Peach Street, Wisconsin Rapids, WI 54494-1905
Phone: (800) 338-4204 | Fax: (877) 280-7642
Federal I.D. 39-1559474
www.renaissance.com

Educational Service Unit15 - 206200

PO Box 398
Trenton, NE 69044-0398
Contact: Tonya Olsen - (308) 334-5160
Email: tolsen@esu15.org

Reference ID: 662394

Quote Summary

School Count: 1

Renaissance Products & Services Total	\$2,994.00
Applied Discounts	\$(732.00)
Shipping and Processing	\$0.00
Sales Tax	\$0.00
Grand Total	USD \$2,262.00

This quote includes: FastBridge.

By signing below, Customer:

- acknowledges that the Person signing this Quote is authorized to do so;
- agrees that this Quote, any other quotes issued to Customer during the Subscription Period and Customer and its Authorized Users access to and use of the Products and Services are subject to the Renaissance Terms of Service and License located at <https://doc.renlearn.com/KMNet/R62416.pdf> which are incorporated herein by reference;
- acknowledges receipt of the Notice of Renaissance's Practices Relating to Children's Online Privacy <https://docs.renaissance.com/R63870> directed to you as the school official responsible for authorizing the use of the Renaissance Products and Services in the educational context.

To accept this offer and place an order, please sign and return this Quote.

Renaissance will issue an invoice for this Quote on the earlier of (a) the date You specify below or (b) the day before Your Subscription Period starts (Invoice Date). If You require a purchase order, You agree to provide one to Renaissance at least 15 days before the Invoice Date. You also agree to pay the invoice within 30 days of the Invoice Date.

Please check here if your organization requires a purchase order prior to invoicing: []

Renaissance Learning, Inc.	Educational Service Unit15 - 206200
	By:
Name: Ted Wolf	Name:
Title: VP - Corporate Controller	Title:
Date: 6/4/2024	Date:
	Invoice Date:

Email: electronicorders@renaissance.com

If your billing address is different from the address at the top of this Quote, please add that billing address below.

Bill To:

If changes are necessary, or additional information is required, please contact your account executive Diane Passineau at (414)982-3730, Thank You.

Quote Details					
Educational Service Unit15 - 206200					
Products & Services	Subscription Period	Quantity	Unit Price	Discount	Total
Applications					
FastBridge Subscription	07/01/2024 - 06/30/2025	300	\$9.98	\$(732.00)	\$2,262.00
Professional Services					
Foundations Professional Learning Package (included with purchase)		1	\$0.00	\$0.00	\$0.00
Educational Service Unit15 Total				\$(732.00)	\$2,262.00

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Memorandum of Understanding

This Memo of Understanding (“M.O.U.”) reflects the agreement between Educational Service Unit 16, hereinafter referred to as “ESU 16” and Educational Service Unit 15, hereinafter referred to as ESU 15,” for the use of an office space in the ESU 15 building, 344 Main Street, Trenton, Nebraska. It also addresses several other issues common to network operations.

As agreed by ESU 16 and ESU 15:

- ESU 15 shall receive \$30,400.61 per year, which shall be in exchange for the following services and benefits provided

\$28,850.61 for 40% Distance Learning Assistant	\$100 for postage
\$750 for separate - 800 telephone line/fax	\$200 for copies
\$500 for office space	
- If either of the parties wishes to renegotiate the contents of the Memorandum of Understanding, the negotiations shall begin on or about January 1st prior to the following July 1st the M.O.U. would become effective. If either of the parties in the Memorandum of Understanding wishes to end the arrangement described above, that party shall give written notice to the other by January 1st of its intention not to continue the current arrangement for the following school year. Attached to the written notice shall be a copy of the Minutes wherein the Motion for intent to terminate this agreement has been ratified by either the ESU 16 Board of Directors or the ESU 15 Board of Directors.
- Authority shall be given to the Board Presidents or Designated Representatives to negotiate future cost adjustments to this original MOU.
- This agreement is contingent upon the employment of the current Director of the Southwest Nebraska Distance Education Network (SNDEN) and Administrative Assistant.

The parties recognize that this relationship benefits both Educational Service Unit 16 and Educational Service Unit 15, and that it is in the mutual interest of all members of the Consortium, ESU 16 and ESU 15 for everyone concerned to work together in a cooperative manner. Should a situation arise where mediation is required, the Distance Learning Director, the Administrator and two officers of the ESU 15 Board of Directors, and the Administrator and two officers of the ESU 16 Board of Directors shall confer and reach a mutual agreement.

The Memorandum of Understanding shall be subject to review and revision on an annual basis. Signed and executed this ____ day of _____, 2024.

EDUCATIONAL SERVICE UNIT 15

EDUCATIONAL SERVICE UNIT 16

Board President or Designated Representative

Board President or Designated Representative

1 Unit Organization
Section 8 Membership in Associations

New Language in Red

The Board may hold memberships in such organizations and associations as it may from time to time determine appropriate.

The Board will list on the ESU’s website the organizations and memberships that the Board belongs to and the annual membership dues (if any) for such organizations and memberships, as well as the fees paid by the Board to any individual lobbyist or lobbying firm (if any).

Legal Reference:	LB 304 (2024)
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2 Board Meetings

Section 6 Notice to Public

The Board will give advance notice of meetings by publishing such notice in a newspaper of general circulation within the ESU's jurisdiction and, if available, on such newspaper's website. If a newspaper refuses, neglects, or is unable to timely publish such notice, then notice may be given by (1) posting on the newspaper’s website, if available, and (2) posting such notice in conspicuous public places within the ESU. The Board Secretary shall keep a written record of such postings.

3 Services and Operations

Section 5(B) Purchasing

B. General Guidelines

The procurement of goods and services for the ESU shall be secured in an efficient and economical manner. All legal requirements are to be followed and each purchase shall be within the mission, objectives and financial resources of the ESU. Competition between suppliers is considered to be desirable for the purpose of securing maximum value at a minimum cost.

Contracts for purchases, services, leases or rental and other agreements to encumber funds shall be made only with the approval of the Board or, where authorized, by the Administrator or designee. Notwithstanding anything to the contrary, no employee may enter into any agreement or understanding on behalf of the ESU that may financially benefit the employee, member of the employee’s immediate family, or a business with which the employee is associated, unless the Board approves such contract or arrangement in advance.

Legal Reference:	
Date of Adoption:	

Section 5(K) - New

A. Technology Contracts

For any company that submits a bid or proposal for any technology-related product or service, and before entering into any contract with any company for any technology-related product or service, the company must certify that: (1) the company is not a “scrutinized company” (as defined by law); (2) the company will not subcontract with any scrutinized company for any aspect of performance of the contemplated contract; and (3) any products or services to be provided do not originate with a scrutinized company. The ESU will not knowingly enter into any contract with any scrutinized company.

Legal Reference:	LB 1300 (2024)
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Article 2 Board Meetings

Section 9(F) Speak “Public Attendance and Participation”

Members of the public will be permitted to speak at Board meetings. Members of the public may also speak when invited to make a presentation or when recognized by the President.

Option #1: For all meetings of the Board, individual speakers shall have up to [] minutes to address the Board, and the Board shall hear up to [] cumulative minutes of public comment. The Board may vote to modify these time limits when the Board deems appropriate. The President may implement other reasonable requirements for public comment, consistent with the Open Meetings Act.

Option #2: For regular meetings of the Board, individual speakers shall have up to [] minutes to address the Board, and the Board shall hear up to [] cumulative minutes of public comment. For all meetings other than regular meetings of the Board, individual speakers shall have up to [] minutes to address the Board, and the Board shall hear up to [] cumulative minutes of public comment. The Board may vote to modify these time limits when the Board deems appropriate. The President may implement other reasonable requirements for public comment, consistent with the Open Meetings Act.

Members of the public will not be required to have their name placed on the agenda prior to the meeting in order to speak about items on the agenda.

Any member of the public desiring to address the Board shall be required to identify himself or herself, including an address and the name of any organization represented by such person, unless the address requirement is waived to protect the security of the individual.

Option #3: To ensure the Board completes its business during meetings other than regular meetings, public comment will be listed at the end of the agenda for all meetings other than regular meetings.

Speakers will be permitted to address the Board consistent with free speech rights. However, offensive language, defamatory remarks, and hostile conduct will not be tolerated. Further, charges or complaints against a school employee shall not be made for the first time at a public Board meeting without having followed the school’s complaint procedure.



June 1, 2024

Board of Directors, Educational Service Unit 15
 Phillip Picquet, Administrator
 344 Main Street
 Trenton, NE 69044

We are pleased to confirm our understanding of the services we are to provide for Educational Service Unit 15 for the year ended August 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Educational Service Unit 15 as of and for the year ended August 31, 2024.

We have also been engaged to report on supplementary information that accompanies Educational Service Unit 15's financial statements, if applicable. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Schedule of expenditures of federal awards.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) Supplemental Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards

that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; standards contained in the Nebraska State Statutes and the Nebraska Department of Education; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. We will include such matters in the reports required for a Single Audit. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be

necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Educational Service Unit 15's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Educational Service Unit 15's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Educational Service Unit 15's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional

disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that 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 of each opinion unit taken as a whole.

You are 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 15, 2024.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Rauner & Associates, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated

fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes based on the trial balance of Educational Service Unit 15 in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you and propose journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes based on the trial balance of Educational Service Unit 15 and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them and the proposed journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and will provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadline, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Educational Service Unit 15; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rauner & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Nebraska State Auditor and the Nebraska Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rauner & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska State Auditor and the Nebraska Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert R. Rauner, Jr. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 15, 2024.

Our fee for these services will be at our standard hourly rates and we agree that our gross fee for an audit of financial statements and a Single Audit based on two major programs will not exceed \$11,750 plus out-of-pocket costs (such as report production, postage, travel, telephone, etc.). Additional major programs will be charged at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

In the event that the Governmental Accounting Standards Board (GASB), the American Institute of CPA's (AICPA), the General Accounting Office (GAO), the Office of Management and Budget (OMB), or any other federal or state agency promulgates additional standards or audit procedures during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the board of Educational Service Unit 15. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Educational Service Unit 15 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

Very truly yours,

Rauner & Associates, P.C.

Rauner & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Educational Service Unit 15.

Administrator signature: _____
 Title: _____
 Date: _____

Board Member signature: _____
 Title: _____
 Date: _____



A Professional Corporation of
Certified Public Accountants

Report on the Firm's System of Quality Control

To the Shareholders
Rauner & Associates, P.C.
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Rauner & Associates, P.C., in effect for the year ended May 31, 2023. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rauner & Associates, P.C. in effect for the year ended May 31, 2023, 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*. Rauner & Associates, P.C. has received a peer review rating of *pass*.

Anderson & Whitney, P.C.

January 18, 2024