



CAMPBELL, MYERS AND RUTLEDGE, PLLC

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April 3, 2023

Allen County School District  
Travis Hamby, Superintendent  
570 Oliver Street  
Scottsville, Kentucky

After reviewing the audited financial statements for the year ended June 30, 2022 and discussions with administration, we are pleased to offer the following firm information and audit proposal.

### **Firm Credentials, Qualifications and Experience**

Campbell, Myers & Rutledge, PLLC has a combined staff of fifteen people providing accounting, auditing, tax and management consulting services. Partners and staff of Campbell, Myers & Rutledge, PLLC have undertaken and directed a wide range of professional engagements. Our primary area of concentration has always been in utility, governmental, and non-profit auditing.

Our firm participates in the Peer Review program prescribed by the American Institute of Certified Public Accountants, the Kentucky State Board of Accountancy and the Kentucky Society of Certified Public Accountants. Our firm was last reviewed in December 2020. The resulting report stated that all of our accounting practices and procedures complied with the standards of the industry. All of our accountants meet or exceed the continuing professional education requirements required under *Governmental Auditing Standards*. A copy of our last peer review report for December 31, 2020 accompanies this proposal.

Our firm currently audits the following school districts:

Barren County Board of Education  
Glasgow Independent School District  
Caverna Independent School District

### **License to Practice**

All persons working on the proposed audits are licensed to practice in the Commonwealth of Kentucky.

## Fee Proposal

Our proposed fee for the financial statement audit will be at our standard hourly rates except that we agree that our gross fee will not exceed \$28,500 for the year ended June 30, 2023. We will maintain this fee of \$28,500 per year for two years thereafter. This will include audit services provided under the Uniform Guidance requirements.

We expect our out-of-pocket expenses to be minimal due to the close proximity of our firm. The above fee is all inclusive of any expenses.

Furthermore, limited consulting services can be provided with this audit fee. If the District desires in depth outside consulting services, we will discuss the details of the engagement and any associated fees beforehand.

Also, under this proposal we have discussed the following expectations with management

- We will file for an extension of time for the June 30, 2023 audit report with KDE for the reason that the school district has hired a new Finance Officer
- Campbell Myers & Rutledge, PLLC, will prepare a list of reports and audit items sometime in June, 2023, that management will begin to accumulate and have available by email or in person before our arrival.
- Campbell Myers & Rutledge anticipates performing limited audit procedures for the school activity funds prior to the commencement of the 2024 school year.
- The Finance Officer is responsible for preparing and adjusting the Annual Financial Report for the District to the best of their abilities before our arrival.
- The Finance Officer is responsible for preparing the Schedule of Expenditures of Federal Awards, commonly referred to as the SEFA.

If the above expectations can not be satisfied by either party, then our firm will desire to terminate the engagement after one year or renegotiate terms.

We estimate that the work will begin on or about July 15, 2023. The proposed fee and delivery date is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Very Truly Yours,

*Campbell, Myers & Rutledge, PLLC*



*Jones, Nale & Mattingly PLC*

## **REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL**

To the Members of  
Campbell, Myers & Rutledge, PLLC  
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Campbell, Myers & Rutledge, PLLC (the firm) in effect for the year ended December 31, 2020. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported 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 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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with 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 the system of quality control and the firm's compliance therewith 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 Campbell, Myers & Rutledge, PLLC in effect for the year ended December 31, 2020, 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*. Campbell, Myers & Rutledge, PLLC has received a peer review rating of *pass*.

*Jones, Nale & Mattingly PC*

Louisville, Kentucky  
July 8, 2021