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April 21, 2026

Dawson Springs Independent Schools  
Amanda Almon, Finance Officer  
118 East Arcadia Avenue  
Dawson Springs, Kentucky 42408

RE: FY2026 Audit Fee Quote

Dear Amanda:

Thank you for the opportunity to provide our fee quote for the audit of the fiscal year ending June 30, 2026.

Over the past several years, the audit environment has changed significantly. The cost of providing audit services has been impacted by cumulative inflation in the broader economy, sustained increases in professional staffing costs and benefits, and expanding expectations related to audit quality, documentation, and regulatory compliance. In addition, ongoing investments in technology, data security, and cybersecurity protections have become essential components of delivering audit services in today's environment.

At the same time, professional standards continue to evolve, increasing the level of effort required to perform audits in accordance with *Government Auditing Standards* and Uniform Guidance. These changes are not temporary but instead reflect a continuing shift in the level of work necessary to perform a high-quality audit.

Based on the expected scope of services, which remains consistent with prior years, including the financial statement audit and Single Audit requirements, our proposed fee for the FY2026 audit is \$24,800.

We appreciate the continued relationship with Dawson Springs Independent Schools and look forward to working with you again this year.

Sincerely,

*Anna Herr*

Anna Herr, CPA