



CAMPBELL, MYERS AND RUTLEDGE, PLLC

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February 15, 2026

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

Firm Credentials, Qualifications and Experience

Campbell, Myers & Rutledge, PLLC has a combined staff of seventeen 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 2023. 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, 2023 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 \$30,500 for the year ended June 30, 2026. We will maintain this fee of \$30,500 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.

We have enjoyed our relationship with Allen Co. School District and hope the terms of this proposed engagement will accommodate as we would be glad to continue our relationship.

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, 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 the 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 Campbell, Myers & Rutledge, PLLC in effect for the year ended December 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*. Campbell, Myers & Rutledge, PLLC has received a peer review rating of *pass*.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
October 3, 2024