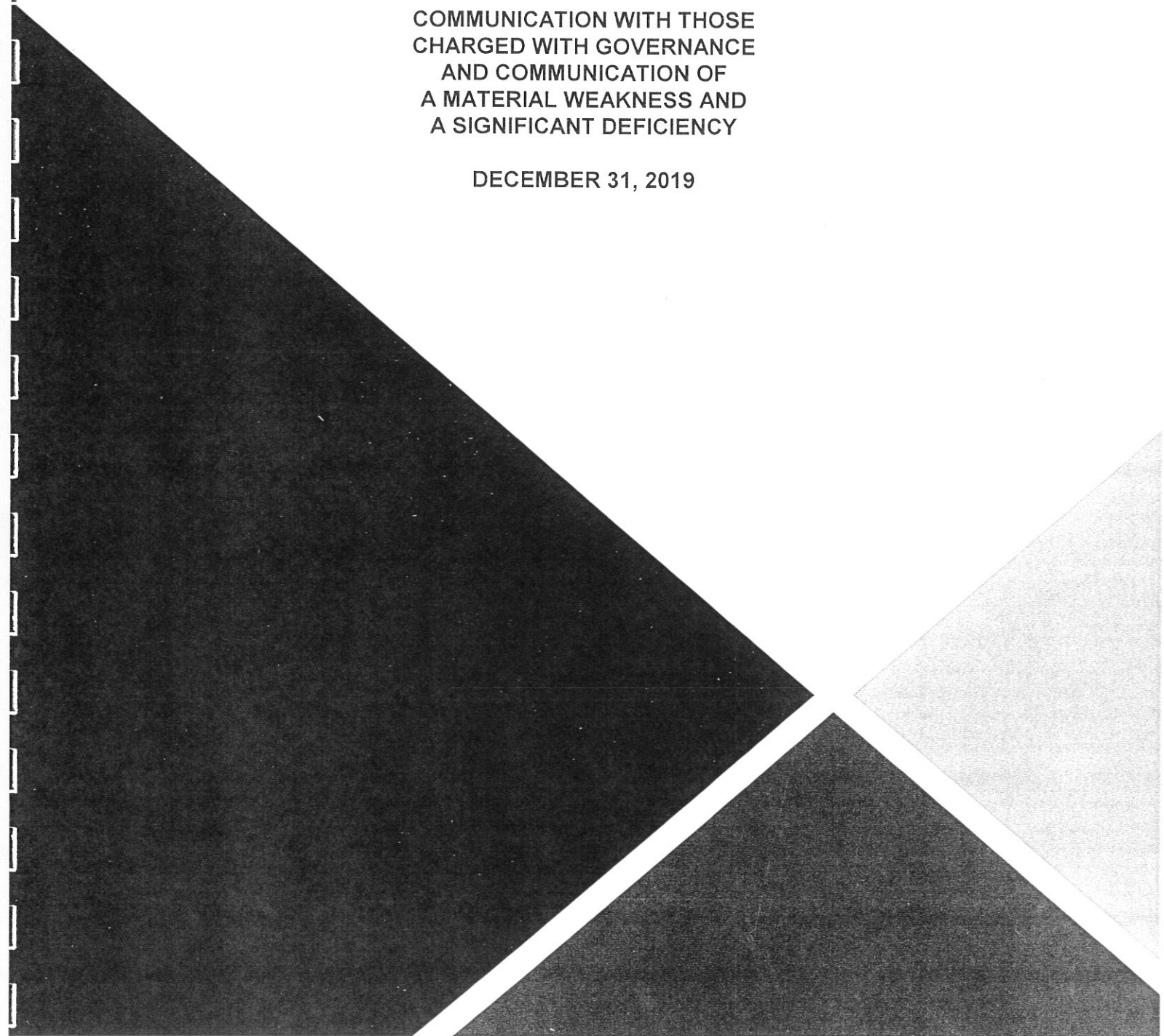


HAWKINS | ASH CPAs

LA CROSSE COUNTY CONVENTION
AND VISITORS BUREAU
LA CROSSE CENTER
LIQUOR ACCOUNT

COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE
AND COMMUNICATION OF
A MATERIAL WEAKNESS AND
A SIGNIFICANT DEFICIENCY

DECEMBER 31, 2019



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Directors and Management of
La Crosse County Convention and Visitors Bureau and La Crosse Center
La Crosse, Wisconsin

We have audited the financial statements of La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account as of and for the year ended December 31, 2019, and have issued our report thereon dated February 9, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 16, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of La Crosse County Convention and Visitors Bureau - La Crosse Center Liquor Account solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and material weaknesses, and other matters noted during our audit in a separate letter to you dated February 9, 2020.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the entity changed its method of accounting for revenue recognition by adopting FASB Accounting Standards Codification ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Accordingly, the ASU has been applied retrospectively to all periods presented. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no significant accounting estimates.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested From Management

We have requested certain written representations from management, which are included in the management representation letter dated February 9, 2020.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants, regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account's auditors.

This report is intended solely for the information and use of the Board of Directors and management of La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
February 9, 2020

COMMUNICATION OF A MATERIAL WEAKNESS AND A SIGNIFICANT DEFICIENCY

To the Board of Directors and Management of
La Crosse County Convention and Visitors Bureau and La Crosse Center
La Crosse, Wisconsin

In planning and performing our audit of the financial statements of La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of La Crosse County Convention and Visitors Bureau La Crosse Center Liquor Account's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be a material weakness or a significant deficiency and, therefore, a material weakness and a significant deficiency may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiency in the Organization's internal control to be a material weakness:

The Organization does not have an internal control system designed to provide for preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes to the financial statements, in accordance with the auditing standards generally accepted in the United States of America, from management's information. This circumstance is not unusual in an Organization of your size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Organization's internal control to be a significant deficiency:

Proper segregation of duties and the possibility of management override of existing controls are inherent in an Organization of your size. These deficiencies result in the possibility that errors or irregularities can exist and not be detected by your internal controls. Recommendations to mitigate this risk would be to (1) have someone other than the Business Manager of the La Crosse Center open and review the bank statements when they are received, (2) not have the Business Manager be an authorized check signer, and (3) have a Board member review the journal entries made by the Business Manager. This review would help identify any unusual transactions that may be out of the ordinary.

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

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
February 9, 2020