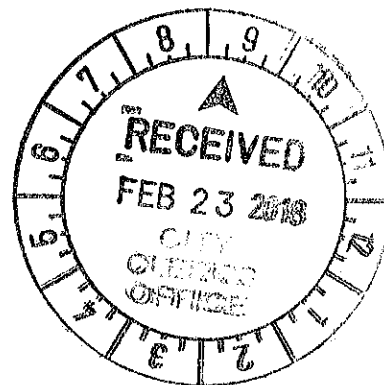


**WIPFLI**<sup>®</sup>  
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February 19, 2018

City Clerk Teri Lehrke  
City of La Crosse  
400 La Crosse Street  
La Crosse, WI 54601



RE: Agreed-Upon Procedures Engagement

Dear Ms. Lehrke:

We have been requested to perform agreed-upon procedures for the City of La Crosse (the "City"). This letter confirms our understanding of the nature and limitations of the services we are to provide.

The Appendix attached provides details of the agreed-upon procedures (AUP). The timeframe of review for the agreed-upon procedures is January 1, 2015, through December 31, 2017. The City will hire Wipfli LLP to complete the agreed-upon procedures in the timeframe described. This engagement is solely to assist the City in performing these specified procedures.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Appendix, either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we

City Clerk Teri Lehrke  
City of La Crosse  
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are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or we will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the Appendix do not constitute an audit or examination, we will not express an opinion on any aspect of the billings, accounts receivable, subsidiary accounts, or petty cash account for the City or any other matter. In addition, we have no obligation to perform any procedures beyond those listed in the Appendix.

Because of inherent limitations in any internal control system, misstatements caused by error or fraud may occur and not be detected. If we become aware of significant deficiencies in the design or operation of the internal controls, we will communicate them to you.

Ms. Valerie Fenske, Finance Director for the City of La Crosse is responsible to oversee the services; evaluating the adequacy and results of the services we perform; accepting responsibility for the results of the services provided; and establishing and maintaining effective internal controls, including monitoring ongoing activities. We understand that you will provide us with the information required to perform the agreed-upon procedures and that you are responsible for the accuracy and completeness of that information.

We will communicate our findings to Valerie Fenske. If you would like us to communicate our findings to any other parties, please let us know. We understand we will be receiving confidential information regarding private financial records. We have a privacy policy for client information, and this policy is strictly enforced.

Our fees for this engagement and other agreed-upon engagements pertaining to the referenced resolution will be \$30,000 and will be billed as work progresses. This fee will include travel and other out-of-pocket costs such as report production, typing, and postage. We expect payment of our billings within 45 days after submission. Interest of 1.5% per month (equivalent to 18% per annum computed monthly) will be charged on the portion of your balance that is over 45 days.

Our customary practice in agreed-upon procedures engagements is to receive a retainer before beginning work. In this case, we are not requesting a retainer.

The engagement will be managed by Mary Jo Werner, JD, CPA, CFF. She will be assisted by other members of our staff as necessary.

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If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parts of the report are added, we will require that you acknowledge the additional procedures. In addition, if there are additional requests for information, or if participation is requested beyond the scope of providing the report, additional fees, for which we will request compensation, may be incurred. We will apprise you of this, for your approval, prior to additional charges being billed to you.

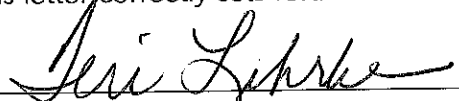
We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Wipfli LLP

RESPONSE: This letter correctly sets forth the understanding of THE CITY OF LA CROSSE

By:   
Teri Lehrke, City Clerk, City of La Crosse

Dated: 3/15/18

Appendix A

PARKS, RECREATION & FORESTRY DEPARTMENT

Agreed-Upon Procedures

1. Contact Valerie Fenske, City Finance Director, and access its records as an agent on behalf of the City of La Crosse for the seven parks known as: Trane All Abilities Park, Veterans Memorial Pool, Carroll Fields, Riverside Park, Copeland Park, Powell Park, and Poage Park.
2. Verify that the income generated, donations received, procurement procedures, and expenditures have been properly recorded for the period January 1, 2015 through December 31, 2017.
3. Review whether procurements and/or purchases were made pursuant to Common Council resolution timeframes for the seven parks in question.
4. Interview various personnel to determine type and description of expenditures incurred during the timeframe in question for the seven parks listed above.
5. Provide a report indicating whether expenditures for the seven parks met and conformed with Common Council resolutions indicating timeframes for procurement and provide information regarding any inconsistencies discovered during the three-year period ended December 31, 2017, regarding the seven parks.