

June 3, 2019

Ms. Valerie Fenske
City of La Crosse
Director of Finance & Human Resources
400 La Crosse St.
La Crosse, WI 54601

Dear Ms. Fenske:

Thank you again for the opportunity to work with the City of La Crosse (the "City"). This engagement letter will constitute the agreement between the City and Wipfli LLP ("Wipfli") in which Wipfli will provide consulting services to the City.

Key areas to be covered in this agreement include the purpose and scope of services to be provided, procedures to be followed during the course of the engagement, and specific engagement responsibilities of both the City and Wipfli.

Purpose and Scope

The goal of this project is to review the City's current cash handling and associated policies and procedures for the City's operating departments. The end product would be a report of recommendations to the Director of Finance detailing if and how these policies and procedures should be improved.

We will take the following approach:

1. Prior to our visit we will conduct a planning meeting with key stakeholders in this project to confirm the City's goals and objectives, timeline, and prepare a plan for future onsite visits, as well as ongoing checkpoints.
2. We will obtain current policies and procedures, organizational chart, and job descriptions for the current staff. These documents will assist us in understanding the current situation.

3. Our consultants will plan on visiting the various locations within City Hall along with the other designated cashiering stations. We approximate this will take between 2-3 days to meet with the appropriate staff. We propose the following tasks and deliverables:
 - a. Meet with City staff that handles and oversees the cash processes to determine how cash is counted, deposits are prepared, cash is transferred to the bank, and how those responsible for receiving payments are trained.
 - b. During these meetings we will:
 - i. Document the processes and procedures performed to appropriately plan recommended changes.
 - ii. Review the accountability for the various cash drawers within City Hall and at off-site City facilities.
 - iii. Evaluate policies and procedures for deposits and cash counts made by off-site City facilities.
 - iv. Review current safeguards and processes for how materials are kept prior to deposit.
 - v. Evaluate appropriate segregation of duties for off-site facilities in relation to effective internal controls.
 - c. During the interviews with City staff, we will gain an understanding and overview of processes including who is responsible for what tasks. We will also learn what he/she does, produces, how well the processes work, and what could be improved.
 - d. We will also observe work processes, review documents and the use of technology.
 - e. If necessary, we will also meet with any senior management team members to discuss their roles and responsibilities for policies and procedures, and to gain their perspectives on the effectiveness of the cash handling processes.
 - f. During the meetings we will discuss anticipated future needs and challenges to ensure they are included in our recommendations.
4. Prior to the end of the visit, we will meet with you to discuss our observations and recommendations. If requested, we can also meet with leadership or the appropriate members of the City Council to discuss the results.

5. As a result of the visit we will develop recommendations for priorities and next steps to help with the improvement of your current accounting processes. Recommendations may include restructuring relationships, improving internal controls over cash, developing or modifying processes, and enhancing the use of technology. We anticipate issuing a final report within three (3) weeks of our visit.

The following deliverables will result at the conclusion of this project:

- Recommendations for more effective internal control procedures and activities.
- Final report of recommendations to the Director of Finance related to the scope of services identified above. This report will include:
 - Recommendations on the improvements of the City's policies and procedures around cash handling.
 - A recommended implementation plan for updated cash handling processes.
 - Draft policies and procedures that can be adopted by the Common Council as a result.
- Recommendations for evaluation of other areas as a result of the study of the cash handling processes.
- Recommendations for streamlined cash handling processes.
- Recommendations and observations on capacity, structure, and roles and responsibilities of the fiscal department.
- Recommendations to improve the use of technology.

Wipfli's Service Delivery Team

This engagement will be conducted by Carly Jacobson, Manager. Mary Jo Werner, Partner, will provide oversight to ensure Wipfli's quality standards are maintained.

Professional Fees and Timing

We reserve the right to adjust the fee and/or scope of the project if this Engagement Letter is not signed and returned to us within 60 days of the date of issuance.

We will arrange a mutually-agreeable date to visit your offices and anticipate issuing our final report to you within three (3) weeks of our visit. Please note that the report will be presented in a bullet point format, and will not be a detailed, text-oriented document. Adjustments to the timeline will be made in the event there is additional follow up needed after the visit; unanticipated circumstances occur; or other changes in project scope are warranted. We will discuss these adjustments with you as they occur.

Ms. Valerie Fenske

Page 4

June 3, 2019

Our fee for this engagement will be \$18,500. These fees do not include all out-of-pocket expenses including travel expenses which will be billed separately based on the amount of travel.

Related project expenses, such as report production, delivery services, and clerical processing will be billed to you separately at the completion of the project. Out-of-pocket expenses for travel (e.g., mileage, travel time at 50% chargeable rates, lodging, and meals) will be billed at cost.

This fee is payable 50% upon signing this Engagement Letter and the balance upon completion. Payment is expected within 30 days after the invoice date.

Your investment will not be increased without a mutually agreed-upon change in the scope of the engagement. This engagement does not include any services not specifically stated in this letter. On occasion, our clients will ask for additional services related to, but not covered within the scope of, the project. Any investment required for additional work outside the scope of this proposal will be quoted separately and mutually agreed upon.

If at any time the City wishes to stop using our services, we will bill time and expenses incurred.

Management's Responsibilities and Representations

This consulting engagement will be conducted in accordance with consulting standards established by the American Institute of Certified Public Accountants (AICPA).

The information contained in this Engagement Letter is for discussion purposes only by management and the Board of Directors and is not intended to be used by anyone other than the specified party.

When providing consulting and board governance services, our professional standards require us to document that you understand and accept your responsibilities regarding these services, which include the following:

- Assume all management and Board responsibilities.
- Oversee the service, by designating an individual, preferably within senior management, who possess suitable skills, knowledge, and/or experience.
- Evaluate the adequacy and results of the services provided.
- Accept responsibility for the results of the services.

We specifically do not have the authority to perform management functions, make management decisions, or act in a capacity equivalent to an employee or board member.

Ms. Valerie Fenske

Page 5

June 3, 2019

Any documents issued to the City as a result of this engagement will be the property of the City and are intended for internal use only, may not be relied on by any other party, and may not be quoted in any other document or publication without our express permission. The workpapers and documentation retained in any form of media for this engagement are the property of Wipfli.

Wipfli's Professional Services Terms and Conditions

The attached Appendix A contains Wipfli's Professional Services Terms and Conditions, all of which are incorporated herein by reference.

Approval to Proceed Together

If the arrangements above are acceptable to you and the services outlined are in accordance with your requirements, please sign and scan the original of this Engagement Letter and return it George Persekian via e-mail to gperskian@wipfli.com.

We look forward to our association with you and appreciate the opportunity to provide the services outlined in the engagement letter. Please contact George Persekian at 815.484.5617 or via e-mail at gpersekian@wipfli.com if you have any questions about any aspect of this engagement.

Sincerely,



Wipfli LLP

ACCEPTED: CITY OF LA CROSSE

By: _____

Date: _____

APPENDIX A
Wipfli LLP
Engagement Letter
Terms and Conditions – Non-Attest and Non-Tax Engagements

1. Entire Agreement

These Terms and Conditions, together with the engagement letter ("Engagement Letter") to which these Terms and Conditions are attached, the Engagement Letter's other appendixes, and applicable Change Orders, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), understandings, and agreements (oral or written) between the parties relating to the subject matter including, without limitation, the terms of any request for proposal issued to Client or the standard printed terms on any purchase order issued by Client. No modification, amendment, supplement to, or waiver of these Terms and Conditions or the Engagement Letter shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Engagement Letter, its Appendixes (including these Terms and Conditions), Implementation Plan, Change Orders, and any other exhibit, attachment, schedule, or other document referenced in or by the Engagement Letter shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the Engagement Letter shall be given controlling effect. These terms and conditions do not apply to any attest services that may be performed by Wipfli for Client, such services being governed exclusively by the Engagement Letters issued with respect thereto.

2. Commencement and Term

An Engagement Letter or Change Order shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the services to be delivered under the Engagement Letter are complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided in the Engagement Letter or these Terms and Conditions. Each person executing an Engagement Letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same.

3. Fee Estimates and Change Orders

Wipfli's Engagement Letter may set forth certain ranges for Wipfli's fees charged on any project or work. Wipfli provides fee estimates as an accommodation to Client. Unless otherwise indicated in the Engagement Letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

A "Change Order" means a mutually agreed-upon change in the schedule or the time for Wipfli's performance of the work on a project, the scope of specifications of a project, and/or the fees chargeable by Wipfli to Client, which is reduced to writing using an agreed-upon form that is executed by an authorized representative of each for Wipfli and Client.

If, during the course of Wipfli's engagement, Wipfli determines that more work will be required than initially estimated, Wipfli will discuss, as soon as possible, the reasons with Client. Work that falls outside the agreed-upon scope of Wipfli's engagement shall be covered by a Change Order. Service completion times are estimated and subject to change. Where applicable, all such estimates assume that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Such estimates also include necessary and reasonable cooperation from client personnel.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli in the course of performing the service will be charged in addition to Wipfli's professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

4. Fees

Unless otherwise agreed, all invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on Client's balance due to Wipfli that is outstanding over thirty (30) days. At our discretion, work may be suspended if Client's account becomes overdue and will not be resumed until Client's account is paid in full. Client acknowledges and agrees that we are not required to continue work in the event of a failure to pay on a timely basis for services rendered as required. Client further acknowledges and agrees that in the event Wipfli stops work or withdraws from this engagement as a result of Client's failure to pay on a timely basis for services rendered as required by this Engagement Letter, Wipfli will not be liable to Client for any damages that occur as a result of our ceasing to render services.

In the event Client requests us to, or we are required to, respond to a subpoena, court order, government regulatory inquiries, or other legal process against Client or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, Client agrees to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs that we incur.

5. Tax Responsibilities

Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client related to the Engagement Letter.

6. Termination of Agreement

An Engagement Letter may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements set forth in an Engagement Letter or Change Order (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Termination of an Engagement Letter shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination.

7. Ongoing Support and Advice

Wipfli ongoing support and advice, whether or not it is defined by an Engagement Letter or Change Order, shall be subject to Wipfli's Terms and Conditions and will be provided under the same terms and conditions that would apply to services defined in Wipfli's Engagement Letters or Change Orders.

APPENDIX A
Wipfli LLP
Engagement Letter
Terms and Conditions – Non-Attest and Non-Tax Engagements

8. Third-Party Products and Subcontractors

When Wipfli is requested by Client through an Engagement Letter or Change Order to provide assistance with third-party products, Wipfli will use commercially reasonable efforts (as defined by Wipfli) to research, learn, and assist Client in the use of third-party products. However, Wipfli shall not be held liable for software or other products or services that have been written, produced, or provided by third parties. Client accepts all responsibility for, and risk-of-loss associated with, Client's use of third-party software, hardware, and products. Client accepts full responsibility for all communications with, and indemnifies and holds Wipfli harmless from, claims by third-party software developers, vendors, contractors, and/or subcontractors who have not been directly commissioned, engaged, retained, or hired by Wipfli. Wipfli hereby expressly disclaims all liability to Client or to any third parties that might be affected by the services performed or equipment installed by a third party who has not been directly commissioned, engaged, retained, or hired by Wipfli.

9. Independent Contractor

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

10. Nonexclusivity

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any Engagement Letter or Change Order. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

11. Wipfli Employees

Wipfli expressly reserves the right to replace, in its sole discretion upon notice to Client, any of our professional project team members, as necessary, to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist us in providing professional services, including tax services. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including our wholly-owned Indian subsidiary) or any of their respective affiliates. These entities and their personnel may be located within or outside the United States. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all service providers, entities, and personnel who assist us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes us to disclose Client information to the foregoing entities and parties for the purpose of providing professional services, including tax services, to Client.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the engagement letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will

anonymize, mask, obfuscate, and/or de-identify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the engagement letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless expressly permitted by Client or required by law, regulation, legal process, or professional standards. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their personal information, which will be obtained, used, and disclosed by Wipfli for its required purposes.

12. Wipfli Owners

Some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services related to this engagement.

13. Limitation of Liability

Except for liability for personal injury damages caused by Wipfli's gross negligence or willful misconduct, and regardless of whether any remedy as set forth in these Terms and Conditions fails in its essential purpose, in no event shall Wipfli's cumulative liability to Client (or its successors, assigns, or affiliates) from all causes of any kind including liability based on contract, in tort, or otherwise arising from, out of, or related to the services or transactions contemplated in the Wipfli Engagement Letter or Change Order exceed the amount actually paid to Wipfli by Client under such Engagement Letter or Change Order.

14. Dispute Resolution

If any dispute arises among the parties regarding the subject matter hereof and such dispute cannot be resolved through informal negotiations and discussion, the parties agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

15. Governing Law

All agreements between Wipfli and Client for any service shall be governed by and construed in accordance with the internal laws of the state in which the Wipfli office which issues the Engagement Letter related to the services is located.

16. Severability

The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provisions will not affect the validity or enforceability of the remaining provisions; provided that no such severability shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.

17. Record Retention

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

APPENDIX A
Wipfli LLP
Engagement Letter
Terms and Conditions – Non-Attest and Non-Tax Engagements

18. Assignment

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign this Engagement Letter without prior written consent of the other, except that Wipfli may assign its rights and obligations under this Engagement Letter without approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary or affiliate or successor in a merger, acquisition, or change of control of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations under this Engagement Letter.

19. Intellectual Property Rights

Client acknowledges that Wipfli owns all intellectual property rights, title, and interest to all information provided or developed throughout the duration of this engagement. Any use of this material, other than for the stated purposes in this Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, marketing material, or advertising media and shall not in any way alter any of Wipfli's products. Client shall promptly notify Wipfli in writing of any infringement of Wipfli's intellectual property by third parties of which Client becomes aware. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

20. Mutual Confidentiality

During the course of performing services, the parties may have access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Confidential Information shall not include any information that (i) is already known by the recipient party or its affiliates, free of any obligation to keep it confidential, (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates, (iii) is received by the receiving party from a third party without any restriction on confidentiality, (iv) is independently developed by the receiving party or its affiliates, (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality, or (vi) is approved for release by prior written authorization of the disclosing party.

Without the advance written consent of the other party, neither party shall disclose to a third party Confidential Information of the other party. Each party agrees to maintain at least the same procedures regarding Confidential Information that it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this Agreement. The parties further agree that expiration or termination of this Agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.