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November 17, 2021

Mr. John F. Stanbrook, Director of Business and Finance  
 Whitman-Hanson Regional School District  
 610 Franklin Street  
 Whitman, MA 02382

Dear Mr. Stanbrook

The purpose of this letter is to provide a quote for providing agreed upon procedures (AUP) related to the District’s Student Activity Funds, fiscal years ending June 30, 2021, 2022 and 2023.

Our fees for these services are as follows:

<u>Service</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Student Activity Fund Agreed Upon Procedures	\$ 14,700	\$ 7,700	\$ 7,700

Schools:

Whitman-Hanson Regional High School	X	X	
Hanson Middle School	X	X	
Whitman Middle School	X		X
Indian Head Elementary School	X	X	
John H. Duval Jr Elementary School	X		X
Louise A. Conley Elementary School	X		X

Please note the following regarding the quoted fees identified above:

- Not to exceed quote.
- Initial year is all schools, rotation of schools going forward and can be adjusted as needed.
- Procedures to be performed are attached to this quote (Attachment A).

In addition, reflected in our proposed fees is a technology and client support fee (equal to 5% of the total professional fees). The technology and client support fee relates to the increasing costs of responding to the rapid advance of technology. We believe that through the technology fee, we will be able to continue to utilize technology to mitigate risks and develop innovative service techniques that will drive down the cost of providing such services to our clients.

We will provide an annual engagement letter each year for each service identified above for the applicable pricing stated above.

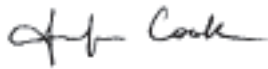
Please let me know if you have any questions and/or comments.

If you are in agreement with the contents of this letter, please sign in the space provided below and forward to me at your earliest convenience.

Thank you.

Sincerely,

**CliftonLarsonAllen LLP**



Jennifer Cook, CPA  
Signing Director  
617-984-8187  
[Jennifer.Cook@claconnect.com](mailto:Jennifer.Cook@claconnect.com)

**Response:**

This letter correctly sets forth the understanding of Whitman-Hanson Regional School District.

Authorized signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Attachment A – AUP Procedures

**SCHEDULE OF AGREED-UPON PROCEDURES  
HIGH SCHOOL, XXX ELEMENTARY AND XXX ELEMENTARY (“SCHOOLS”)**

1. Determine that the banking and accounting systems related to the Schools’ student activity funds have been established in accordance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter 71, Section 47). Specifically, we will:
  - a. Obtain from the Whitman-Hanson Regional Public Schools a list of Student Activity Checking Accounts maintained at the Schools and through observation of school committee vote(s) determine that the checking accounts have been authorized by the School Committee and said School Committee has authorized a maximum balance that may be on hand in such accounts by observing the authorizations.
  - b. Determine that student activity fund deposits are made to an interest bearing bank account (Student Activity Agency Account) maintained by the City Treasurer. by obtaining a copy of three months bank statements for each of the Schools and observing the accounts were credited with interest.
  - c. Determine that interest earned on the Agency Account is retained in a separate student activity fund and spent by direction of the School Committee by observing interest income postings to said separate account as maintained in the individual student activity funds detailed general ledger.
  - d. Determine that all deposits and/or transfers made to the Checking Account represent the initial funding of the Checking Account from the Agency Account or the reimbursement of expenses from the Agency Account through the City’s warrant process by obtaining and observing the support for all deposits.
  - e. Determine that the principal is bonded to secure the faithful performance of his/her duties in connection with such account by observing the bond that states the principal is bonded to secure the faithful performance of his/her duties in connection with such account .
2. Obtain (from each Schools’ Principal) a list, and descriptions of, each of the student activity funds maintained at the Schools for the purpose of identifying any individual funds that fall outside the definition of student activity funds in accordance with the Massachusetts Student Activity Law and the Student Activity Accounts Guidelines for Massachusetts School Districts issued by the Massachusetts Association of School Business Officials.
3. Obtain a sample of 6 student activity Checking Account reconciliations for each School during the engagement period to observe the following:
  - a. Reconciliations were signed and dated by the preparer and reviewer
  - b. Reconciliations were completed no later 30 days after month-end
  - c. Outstanding checks identified on the reconciliations were supported by a detailed listing
4. Obtain the June 30, 2021 student activity Checking and Agency Account reconciliations for each School and trace the balances per the bank reconciliations to the detailed balances of the individual student activity funds.

5. For each School for the period July 1, 2020 through June 30, 2021, select a sample of 10 receipts from the schools accounting ledgers to observe they were:

- a. Credited to the applicable student activity account in the accounting ledgers
- b. Deposited to the applicable Agency Account bank statement

6. For each School for the period July 1, 2020 through June 30, 2021, select a sample of 10 disbursements from the schools accounting ledgers to observe they were:

- a. Supported by an approved invoice or other documentation
- b. Charged to the applicable student activity account in the accounting ledgers
- c. Relate to the purpose for which the student activity fund was established