



Office of the Washington State Auditor
Pat McCarthy

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February 18, 2022

City Council and Mayor
City of Clarkston
829 5th Street
Clarkston, WA 99403

RE: Amendment to engagement letter dated October 27, 2021

Our original engagement letter described the nature and limitations of audit services provided, responsibilities of each party and other engagement terms. This amendment notifies you of certain changes to the original engagement letter.

The audit scope describes assurance services you require or have requested. As described in the original engagement letter, the estimated cost and completion date may change if unforeseen circumstances arise or if significant audit issues are identified necessitating additional work.

The purpose of this amendment is to replace the estimate of cost to complete the audit in the “Estimated Audit Costs and Timeline” paragraph of the original engagement letter.

Estimated Audit Costs

An additional 40 hours, plus estimated travel costs and other expenses, is required to address financial statement and federal grant compliance issues identified during the audit.

Original estimate	\$34,800
Amendment	<u>\$5,200</u>
Revised estimate	\$40,000

Estimated Audit Timeline

We anticipate our reports, which will be published on our website www.sao.wa.gov to be available to you and the public as outlined below.

Report	Date*
Independent Auditor's Report on Financial Statements	March 2022
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	March 2022
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance in Accordance with Uniform Guidance	March 2022
Independent Auditor's Report on Accountability	March 2022

**Report Issuance Dates Are Estimates Only*

Please contact us with any questions regarding these changes or the status of your audit. We look forward to working with you and your staff to complete the audit.

Sincerely,



Alisha Shaw, Program Manager 2/18/22
Washington State Auditor's Office

City Response:

This letter correctly sets forth our understanding.

Monika Lawrence, Mayor

Date

Steve Austin, Clerk Treasurer

Date