



January 1, 2018

Audit Committee  
Highland Community College  
2998 West Pearl City Road  
Freeport, IL 61032

Dear Audit Committee Members:

We appreciate the opportunity to submit this proposal, at your request, to provide auditing services to Highland Community College for the fiscal year ending June 30, 2018.

Based on our prior experience, we understand your current and future requirements and will be able to effectively meet them. Our Freeport personnel are available on a year-round basis to perform the audit and to help with other issues that may come up during the year; in addition, specialists are readily accessible from our other offices.

Our high level of experience and responsiveness provide our clients with innovative, high quality service on an economical basis. This service helps insure fewer surprises and early identification of problems as well as opportunities.

The College is required to be audited under regulations issued June 24, 1997 by the U.S. Office of Management and Budget (OMB) and under state statutes. We propose that our fee to audit the College records for the year ending June 30, 2018 will not exceed \$46,500, and includes the fee to perform the audit procedures necessary to comply with the Uniform Guidance and general auditing standards. The above fee is based on the assumption that unexpected circumstances will not be encountered during the audit.

Individual program audits are not included in this fee proposal. The fees to audit individual programs are determined by the grantor. For the fiscal year ending June 30, 2017 there were no additional program audits performed.

We will meet in advance with your staff to determine the assistance to be provided and to work out the dates that we may perform our audit fieldwork. This procedure helps us plan the audit more efficiently, which will help minimize your audit fees.

Sincerely,  
Wipfli LLP

Matt Schueler  
Partner

Daniel B. Rowe  
Senior Manager