



February 14, 2022

Dr. Allan Markley, Superintendent
Raytown C-2 School District
6608 Raytown Road
Raytown, Missouri 64133-5265

We are pleased to confirm our understanding of the services we are to provide for Raytown C-2 School District.

We will examine management assertions that the Raytown C-2 School District has complied with the requirements of Missouri Laws and Regulations regarding budgetary procedures and accurate disclosure of average daily attendance, standard day length, resident membership on the last Wednesday of September, average number of students scheduled to be transported and mileage, allowable cost of pupil transportation and other statutory requirements as listed in the Schedule of Selected Statistics of Raytown C-2 School District as of and for the year ended June 30, 2022. The objectives of our examination are to (1) obtain reasonable assurance about whether management's assertions are free from material misstatement based on compliance with the specified requirements; and (2) to express an opinion on whether management's assertions are fairly stated, in all material respects.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Board of Education of Raytown C-2 School District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our report will state that this report is intended solely for the information and use of the Board of Education, District management, the Missouri Department of Elementary and Secondary Education and is not intended to be and should not be used by anyone other than these specified parties.

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We will plan and perform the examination to obtain reasonable assurance about whether management's assertions are free from material misstatement, based on whether the District is in compliance with the specified requirements. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the Schedule of Selected Statistics in accordance with Missouri Laws and Regulations; and for selecting the criteria and determining that such criteria are suitable, available to intended users, and appropriate for the purpose of the engagement. You are responsible for, and agree to provide us with, written assertions about whether the District has complied with the requirements of Missouri Laws and Regulations regarding budgetary procedures and accurate disclosure of average daily attendance, standard day length, resident membership on the last Wednesday of September, average number of students scheduled to be transported and mileage, allowable cost of pupil transportation, and other statutory requirements as listed in the Schedule of Selected Statistics. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence. You agree to assume all management responsibilities for the preparation of the Schedule of Selected Statistics we provide, oversee the services by designating an individual, preferably within senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

We may, from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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Raytown, Missouri
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Jon Cummings is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our examination in the Summer of 2022. Our fee for these services is included in our fee for the audit of the District's financial statements. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to 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,

KPM CPAs, PC

KPM CPAs, PC

Response

This letter correctly sets forth the understanding of Raytown C-2 School District.

By: _____

Title: _____

Date: _____