



July 13, 2022

Board of Education
Platte County R-III School District
998 Platte Falls Rd
Platte City, MO 64079

We are pleased to confirm our understanding of the services we are to provide for Platte County R-III School District (the “District”).

We will examine management’s assertions that the District complied with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures, accurate disclosure of the District’s records of average daily attendance and average daily transportation of pupils, and other statutory requirements as listed in the Schedule of Selected Statistics for the year ended June 30, 2022. The objectives of our examination are to (1) obtain reasonable assurance about whether the Schedule of Selected Statistics is free from material misstatement based on the requirements by the Missouri Department of Elementary and Secondary Education (“DESE”); and (2) to express an opinion as to whether management’s assertions that the District complied with the aforementioned requirements 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 as a part of the audited financial statement reporting package upon completion of our examination. Our report will be addressed to the Board of Education of the 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.

You understand that the report is intended solely for the information and use of the Board of Education, District management, and the Missouri DESE and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the Schedule of Selected Statistics is free from material misstatement based on the requirements by the Missouri DESE. 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 the requirements by the Missouri DESE; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether the Schedule of Selected Statistics is presented in accordance with the requirements of the Missouri DESE. 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.

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

Clark Hanner is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The fees for these services were included in the signed engagement letter for the audit of the financial statements.

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 RESPONSE section and return this letter to us in the enclosed envelope or instead can be scanned and emailed to clark@marrandcompany.com.

Very truly yours,



Marr and Company, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Platte County R-III School District (the "District").

By: _____

Title: _____

Date: _____