



August 21, 2026

Board of School Directors
Kathy Ciaciulli, Chief Finance and Operations Officer
Susquehanna Township School District
2579 Interstate Drive
Harrisburg, PA 17110

Dear Board of School Directors and Management of Client's Name:

The Objective and Scope of the Audit of the Financial Statements

You have requested Boyer & Ritter LLC ("we," "us," or "our") audit Susquehanna Township School District's (the "District," "you," or "your") governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of and for the year ending June 30, 2026, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter ("Engagement Letter").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

You have also requested that Boyer & Ritter LLC perform the audit of the District as of June 30, 2026, to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS, GAS, the Uniform Guidance, and the U.S. Office of Management and Budget's ("OMB") Compliance Supplement. Those standards, regulations, supplements, or guides require that we comply with applicable ethical requirements.

As part of an audit in accordance with GAAS, GAS, and the Uniform Guidance we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Consider the entity's system of internal control over financial reporting and compliance in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements and material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS, GAS, and Uniform Guidance. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board of School Directors (i) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (ii) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control over financial reporting and over compliance for major programs will include any significant deficiencies and material weaknesses in internal control over financial reporting and over compliance for major programs of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control over financial reporting and over compliance for major programs consistent with requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement, or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, vendors, customers, or others.

Management is responsible for the preparation of the required supplementary information which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements. Management is also responsible for the preparation of the supplementary information presented in relation to the financial statements as a whole in accordance with U.S. GAAP. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and will indicate that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Board of School Directors is responsible for informing us of its views about the risks of fraud, waste, or abuse within the District, and its knowledge of any fraud, waste, or abuse or suspected fraud, waste, or abuse affecting the District.

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP");
2. To evaluate subsequent events through the date the financial statements are issued, or available to be issued, and to disclose the date through which the subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;

3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit;
 - d. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Because the audit will be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (i) identifying all federal awards received and expended; (ii) preparing and the fair presentation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (iii) internal control over compliance; (iv) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (v) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (vi) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; (vii) timely and accurate completion of the data collection form and (viii) submitting the reporting package and data collection form.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of School Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdraw from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

- A report on the fairness of the presentation of the District's schedule of expenditures of federal awards for the year ending June 30, 2026;
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
- Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance; and
- An accompanying schedule of findings and questioned costs

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Kathy Ciaciulli, Chief Finance and Operations Officer. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

- Propose adjusting or correcting journal entries to be reviewed and approved by the Susquehanna Township School District.
- Prepare financial statements based on information in trial balances for each fund.
- Prepare a Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations based on information provided to us in the Schedule of Expenditures of Federal Awards.
- Prepare Annual Financial Report PDE-2057
- Maintain depreciation schedules of capital assets.

These non-audit services do not constitute an audit under GAS and such services will not be conducted in accordance with GAS. GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit service to be performed. The District has agreed that Kathy Ciaciulli, Chief Finance and Operations Officer, possesses suitable skill, knowledge, or experience and that the individual understands the non-audit services to be performed and described above sufficiently to oversee them.

Accordingly, the management of the Susquehanna Township School District agrees to the following:

- Susquehanna Township School District has designated Kathy Ciaciulli, Chief Finance and Operations Officer, a senior member of management, who possesses suitable skill, knowledge, and experience to oversee the services;
- Kathy Ciaciulli, Chief Finance and Operations Officer will assume all management responsibilities for subject matter and scope of the non-audit services as described above.
- The District will evaluate the adequacy and results of the services performed.
- The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

We anticipate that our fee for the audit of the financial report will not exceed \$35,500. When a single audit is required, our fees for this service will be billed at \$5,000, which includes the audit of one major program. If additional major programs are required to be audited, each additional major program will be billed at \$2,000 per major program. For purposes of this agreement, clustered programs shall be viewed as one program.

Our fees for the services described above are based upon the value of the services performed plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals. In addition to the above stated costs, a charge of 3% of fees will be applied for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications, and clerical assistance.

Interim billings will be submitted as the work progresses. All bills are due when rendered. A late fee may be added to any account balance which remains unpaid for more than 30 days from the date such balance is invoiced. When a late fee is added to an account balance, it will accrue at a rate of one half (0.5%) percent per month (annual rate of 6%) beginning 30 days after the invoice date until paid.

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of reconciliations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Identifying a significant number of proposed adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of client engagement personnel during the mutually agreed-to engagement schedule

Our fee does not include responding to inquiries or examinations by regulatory authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter.

In addition, in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by Boyer & Ritter LLC in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

Accounting services required in connection with any bond issuances, implementation of the Government Accounting Standards Board (“GASB”) standards or other accounting services will be charged at our standard rates in effect at the time of the service depending on the level of experience required to complete these services.

Use of Subcontractors and Third-Party Products

We may, in our sole discretion, use qualified third-party service providers (collectively “Subcontractors”) to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Personal Information or Confidential Information (as such terms are defined below) to them. You hereby consent to us sharing your information, including Confidential Information and Personal Information, with these third-party service providers, provided that such recipients are bound by written obligations of confidentiality. You acknowledge and agree that our use of a third-party service providers may involve the processing, input, disclosure, movement, transfer, and storage of your information and data, including Confidential Information and Personal Information, outside of the United States and outside of our technology infrastructure.

We also may provide services to you using certain third-party hardware, software, and equipment, or products (collectively, “Third-Party Products” and each, individually, a “Third-Party Product”). You acknowledge that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by or on behalf of you to us, including Confidential Information and Personal Information, within the Third-Party Product’s infrastructure and not ours, which may result in the access, transfer, disclosure, storage or processing of such information and data outside of the United States. You further acknowledge that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product, (collectively “EULA[s]”) will govern all obligations the licensor of such Third Party Product relating to data privacy, storage, recovery, security, and processing within such Third-Party Product’s infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein, and you acknowledge and agree that such District-provided data and information may be collected, processed, stored, and used by such licensors for benchmarking, analytics, marketing, and other business purposes in support of the Third-Party Product.

To the extent Boyer & Ritter LLC gives the District access to a Third-Party Product in connection with the services contemplated herein, the District agrees to comply with the terms of any applicable EULA for such Third-Party Product, and the District shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product, by the District, or any user to whom the District grants access to such Third-Party Product. The District agrees to indemnify and hold Boyer & Ritter LLC harmless from and against any claims, actions, lawsuits, proceedings, judgments, liens, losses, damages, costs, expenses, and fees (including reasonable legal fees, expenses, and costs) and other liabilities relating to, or arising from or out of, the improper use of a Third-Party Product, or a violation of the terms of the applicable EULA for such Third-Party Product, by the District, or any user to whom the District grants access to such Third-Party Product.

You acknowledge that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, or maintenance. We will not be liable for any damages relating to such limitations, delays, delivery failures, interruptions, errors, or other problems. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from the use of a Third-Party Product.

Use and Ownership: Access to Audit Documentation

The Audit Documentation for this engagement is the property of Boyer & Ritter LLC. For the purposes of this Engagement Letter, the term “Audit Documentation” shall mean the confidential and proprietary records of Boyer & Ritter LLC’s audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Boyer & Ritter LLC for the District under this Engagement Letter, or any documents belonging to the District or furnished to Boyer & Ritter LLC by the District.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Boyer & Ritter LLC policies, and will be agreed to, accounted for, and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing the Access & Release Letter provided by Boyer & Ritter LLC, without substantive modifications thereto. Boyer & Ritter LLC reserves the right to decline a successor auditor’s request to review our Audit Documentation.

In the event we are requested or authorized by the District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The Audit Documentation for this engagement is the property of Boyer & Ritter LLC. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested Audit Documentation will be provided under the supervision of Boyer & Ritter LLC audit personnel and at a location designated by our firm.

Indemnification, Limitation of Liability, and Claim Resolution

Because Boyer & Ritter LLC will rely on the District and its management and Board of School Directors to discharge the foregoing responsibilities, the District agrees to indemnify, hold harmless, and release Boyer & Ritter LLC and its partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, Subcontractors, agents, representatives, successors, or assigns from all third-party claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District’s management.

The District and Boyer & Ritter LLC agree that no claim arising out, from, or relating to the services rendered pursuant to this Engagement Letter shall be filed more than two years after the date of the audit report issued by Boyer & Ritter LLC or the date of this Engagement Letter if no report has been issued. In no event shall Boyer & Ritter LLC or the District, or any of their respective partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, subcontractors, agents, representatives, successors, or assigns (collectively, the “covered parties” and each individually, a “covered party”), be liable for the interruption or loss of business, any lost profits, savings, revenue, goodwill, software, hardware, or data, or the loss of use thereof (regardless of whether such losses are deemed direct damages), or incidental, indirect, punitive, consequential, special, exemplary, or similar such damages, even if advised of the possibility of such damages. Except for a covered party’s indemnification obligations under this Engagement Letter, to the fullest extent permitted by law, the total aggregate liability of the covered parties arising out of, from, or relating to this Engagement Letter, or the report issued or services provided hereunder, regardless of the circumstances or nature or type of claim, including, without limitation, claims arising from a covered party’s negligence or breach of contract or warranty, or relating to or arising from a government, regulatory, or enforcement action, investigation, proceeding, or fine, will not exceed the total amount of the fees paid by the District to Boyer & Ritter LLC under this Engagement Letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Boyer & Ritter LLC under this Engagement Letter.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation. Such mediation shall be assisted by a neutral facilitator acceptable to both parties and shall require the commercially reasonable efforts of the parties to discuss with each other in good faith their respective positions and different interests to finally resolve such dispute. The costs of any mediation proceeding shall be shared equally by all parties.

Confidentiality

Boyer & Ritter LLC and the District may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, Boyer & Ritter LLC and the District agree as the recipient of such Confidential Information (the “Receiving Party”) to keep strictly confidential all Confidential Information provided to it by the disclosing party (the “Disclosing Party”) and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Engagement Letter. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, Boyer & Ritter LLC is permitted to disclose the District’s Confidential Information to Boyer & Ritter LLC’s personnel, agents, subcontractors, and representatives (collectively, the “Boyer & Ritter LLC Parties” and each, individually, a “Boyer & Ritter LLC Party”) for the purpose of exercising its rights and fulfilling its obligations hereunder and to comply with applicable laws and professional, regulatory, and/or ethical standards.

"Confidential Information" means, information in any form consisting of: (i) any nonpublic information provided by the Disclosing Party; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Engagement Letter. Without limiting the generality of the foregoing, the District acknowledges and agrees that Audit Documentation constitutes Confidential Information of Boyer & Ritter LLC.

“Confidential Information” will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party’s possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Disclosing Party’s Confidential Information.

The Receiving Party will treat the Disclosing Party’s Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care.

Notwithstanding anything stated to the contrary in this Engagement Letter, the District consents to Boyer & Ritter LLC using any information or data, including Confidential Information and Personal Information, provided by or on behalf of the District, or otherwise obtained by Boyer & Ritter LLC, in connection with the services provided under this Engagement Letter, to provide the District with professional services under any other professional services agreement the District enters into or has entered into with Boyer & Ritter LLC; and those with professional services provided by Boyer & Ritter LLC under another professional service agreement with the District, including to provide the services under this Engagement Letter to the District.

The District consents to the Boyer & Ritter LLC Parties using Confidential Information and Personal Information provided by or on behalf of the District to: (i) improve the quality of our services and offerings; and/or (ii) develop or perform internal data analysis, business analytics or insights, or other internal insight generation. Information developed in connection with these purposes may be used or disclosed to current or prospective clients to provide services or offerings. The Boyer & Ritter LLC Parties will not use or disclose such Confidential Information or Personal Information in a way that would permit the District or an individual to be identified by third parties without your prior written consent.

Personal Information

As used herein, the term “Personal Information” means any personal information or data as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person.

Each party agrees to transmit Personal Information, consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under this Engagement Letter.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to a Boyer & Ritter LLC Party of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement.

We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

It is our policy to keep records related to this engagement for seven years. However, Boyer & Ritter LLC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of a seven-year period, Boyer & Ritter LLC shall be free to destroy our records related to this engagement.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Engagement Letter. We will not be liable to you for any loss, damage, or expense arising out of or from, or relating to, such termination or suspension of our services.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and non-cancelable commitments made by us on your behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if (i) circumstances arise that in its judgment would cause its continued performance to result in a violation of law, a regulatory requirement, a legal process, a contractual obligation with a third party, applicable professional or ethical standards, or in the case of Boyer & Ritter LLC, our client acceptance or retention standards; or (ii) if the other party, or any director, executive, partner or principal thereof, is placed on a Sanctioned List (as defined herein), or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List (as defined below).

Neither Boyer & Ritter LLC nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond its reasonable control (each, a "Force Majeure Event"). Force Majeure Events include, but are not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Engagement Letter where our services are delayed more than 120 days by a Force Majeure Event; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

When an engagement has been suspended at the request of management or those charged with governance and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Engagement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Engagement Letter. Accordingly, the scope, timing, and fee arrangement discussed in this Engagement Letter will no longer apply. In order for us to recommence work, the execution of a new Engagement Letter will be required.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations shall survive the termination of this Engagement Letter.

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

The District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the District agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering. Our association with an official statement is a matter for which separate arrangements may be necessary. The District agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. If, based on our review, we identify no material inconsistencies with our audit, or other misstatements of fact, we will promptly communicate in writing to the District that we do not object to the inclusion of our report in the offering documents. In the event our auditor/client relationship has been terminated when the District seeks such consent, we will be under no obligation to grant such consent or approval.

We agree that our association with any proposed offering is not necessary, providing the District agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The District agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

Boyer & Ritter LLC, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Boyer & Ritter LLC also has not performed any procedures relating to this official statement or memorandum.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions, laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States of America. The District shall not knowingly cause Boyer & Ritter LLC to violate any sanctions applicable to Boyer & Ritter LLC. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of the District's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the District in the performance of our services. Any discussions that you have with personnel of Boyer & Ritter LLC regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Notices

Unless otherwise expressly agreed upon by the parties in this Engagement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in this Engagement Letter, or such other address as such party may indicate by a notice delivered to the other party. A copy of any legal notice (e.g., any claimed breach or termination of this Engagement Letter) shall be sent by the District to Boyer & Ritter LLC. Except as otherwise expressly provided in this Engagement Letter, notices hereunder will be deemed given and effective: (i) if personally delivered, upon delivery; (ii) if sent by registered or certified mail or by overnight courier service with tracking capabilities, upon receipt; and, (iii) if sent by electronic mail (without indication of delivery failure), at such time as the party that sent the notice receives confirmation of receipt, whether by read-receipt confirmation or otherwise.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the Commonwealth of Pennsylvania, without regard to its conflict of law principles, and applicable U.S. federal law.

Board of School Directors
Kathy Ciaciulli, Chief Finance and Operations Officer
Susquehanna Township School District
August 21, 2026
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The parties further agree that any claims disputes or controversies between the parties that arise under this agreement or otherwise are subject to the exclusive jurisdiction of the Commonwealth of Pennsylvania and exclusive venue in the Court of Common Pleas of Cumberland County, Pennsylvania.

Entire Agreement

This Engagement Letter, including any exhibits, policies, schedules, and/or other documents, expressly incorporated herein by reference or attached hereto, constitutes the entire agreement between Boyer & Ritter LLC and Susquehanna Township School District, and supersedes all prior agreements, understanding, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter, including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein, including any exhibits, policies, schedules, and/or other documents expressly incorporated herein by reference or attached hereto. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Very truly yours,

BOYER & RITTER LLC



Matthew S. Wildasin, CPA
Principal

Confirmed on behalf of Susquehanna Township School District:

Kathy Ciaciulli, Chief Finance and Operations Officer,

Date

Briscoe, Burke & Grigsby LLP
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

September 18, 2024

To the Partners of Boyer & Ritter, LLC
and the Peer Review Committee of the Pennsylvania Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Boyer & Ritter, LLC (the firm) for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

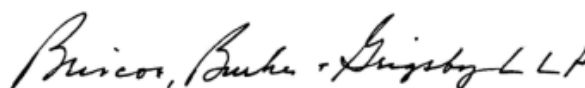
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, and an examination of a service organization (SOC 1[®] engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Boyer & Ritter, LLC in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Boyer & Ritter, LLC has received a peer review rating of *pass*.


Certified Public Accountants