

March 10, 2026

Board Members
Western Technical College District
LaCrosse, WI

Dear Board Members:

We have audited the financial statements of the business-type activities and the discretely presented component unit of the Western Technical College District (the "District") for the year ended June 30, 2025. The discretely presented component unit was audited by other auditors. Professional standards require that we provide you with the following information related to the audit:

Our Responsibility Under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines*

As stated in our engagement letter dated September 18, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the system of internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

In planning and performing our audit, we considered Western Technical College District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether Western Technical College District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, we examined, on a test basis, evidence about Western Technical College District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the *State Single Audit Guidelines* applicable to each of its major federal and state programs for the purpose of expressing an opinion on Western Technical College District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Western Technical College District's compliance with those requirements.

Other Matters

Supplementary Information Accompanying Audited Financial Statements

We were engaged to report on the schedule of expenditures of federal awards and state financial assistance which accompany the financial statements but are not RSI. With respect to this supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information in Documents Containing Audited Financial Statements

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

We have read the Data Collection Form and found no material inconsistencies with the information appearing in the audited financial statements. We are not aware of any other documents or other information containing audited financial statements and, furthermore, management has not requested us to devote attention to any other documents containing audited financial statements.

This communication is intended solely for the information and use of Board Members and, if appropriate, management of Western Technical College District, and others within the organization, and is not intended to be, and should not be used by anyone other than these specified parties.

We appreciate the opportunity to be of service to Western Technical College District.

Sincerely,

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP
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