



Management
Outagamie County
Appleton, Wisconsin

In planning and performing our audit of the financial statements of Outagamie County as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. We previously provided a written communication dated July 26, 2023, on the entity's internal control. This letter does not affect our report on the financial statements dated July 26, 2023, nor our internal control communication dated July 26, 2023.

Capital Asset Additions

During our audit, we noted inconsistencies in the increase in capital assets of the government wide financial statements compared to the capital outlay expenditures of the fund financial statements. As a result of this inquiry, it was discovered that a significant, but yet not material, project had been excluded from the capital asset additions.

We therefore recommend that the County develop a process for reviewing the capital outlay expenditures in comparison to the capital asset additions each year and analyze the impact of projects to ensure capital outlay is not inadvertently excluded.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various entity personnel, and we will be pleased to discuss with them in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, the County Board, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 26, 2023