

February 24, 2022

Ms. Theresa Dietz
Sauk County Health Care Center
1051 Clark Street
Reedsburg, WI 53959-9532

Dear Ms. Dietz:

This Engagement Letter (this "Letter") and the attached Scope of Work ("SOW"), together with the attached Wipfli LLP Engagement Letter Terms and Conditions – Non-Attest and Non-Tax Engagements, is to confirm with Sauk County Health Care Center ("Client" or "You") our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Wipfli LLP ("Wipfli") will assist you in complying with the terms and conditions associated with Health and Human Services (HHS) Provider Relief Fund payments. Our assistance will include and be limited to the services described in the attached SOW. The scope of our engagement was determined based on discussions with management. Our services under this Letter and the SOW are separate and distinct from our services under any other engagement letter or SOW. Services related to COVID funding which are outside of the SOW will be billed at our usual and customary rates.

The CARES Act was quickly developed by the government to help healthcare organizations during the COVID-19 emergency. There are not clear guidelines or rules around the allowable uses of HHS Provider Relief Funds, and the guidelines and rules that do exist are evolving. For that reason, our efforts to assist you are on a good faith, best efforts basis, and we can make no assurances that you will be successful in retention of the full amount of your HHS Provider Relief Fund payments. While we will provide you assistance as detailed in the SOW, you acknowledge that the ultimate responsibility for ensuring compliance with the relevant program requirements is your responsibility. Further, you acknowledge that the ultimate determination of whether you are eligible for retention of HHS Provider Relief Funds rests with the federal government, and accordingly you agree to indemnify and hold us harmless against any and all claims of any kind or nature against us in connection with our engagement to assist you in this matter, except and only to the extent we engage in fraudulent or willful misconduct with respect to this engagement. Our efforts to assist you in minimizing the impact the CARES Act funds may have on your state Medicaid reimbursement is based on guidance and information available at the time of this engagement. We cannot guarantee how each state will ultimately treat these funds for reimbursement, but our work will be centered around putting you in the best situation to justify cost report treatment of these funds.

Consulting Procedures and Limitations

This engagement will be conducted in accordance with consulting standards established by the American Institute of Certified Public Accountants.

Our work in this engagement does not constitute any form of assurance with respect to your financial statements and is limited solely to performance of the services described in the SOW. Our engagement hereunder will not include a detailed examination of transactions and cannot be relied upon to disclose errors, irregularities or illegal acts including fraud or defalcations, or noncompliance with laws and regulations, and we undertake no such obligation in conjunction with this engagement.

All of Client's original records will be returned to management at the end of this engagement. Our working papers and files are not a substitute for the original records Client should retain. The working papers prepared in conjunction with our engagement are our property and constitute confidential information.

We specifically do not have the authority to perform management functions, make management decisions, or act in a capacity equivalent to an employee.

Responsibilities of Management

An effective engagement will require your timely cooperation and assistance.

When providing services of this nature, our professional standards require us to document that management understands and accepts its responsibilities regarding these services, which include the following:

- Assume all management responsibilities
- Oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience
- Evaluate the adequacy and results of the services performed
- Accept responsibility for the results of the services

Fees and Termination of Agreement

Based on the scope of work as outlined, we will work to complete this work within a budgeted fee of up to \$4,000. However, the evolving nature of the regulations related to the HHS Provider relief Fund may necessitate additional fees. If and when we believe the time and related fees will exceed this amount, we will seek your written authorization before proceeding. In no event will we charge a fee that we do not consider reasonable under the circumstances.

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Expenses for items such as travel, telephone, postage, clerical time, printing, and reproduction of financial statements are included in the fee.

Our fee is based on our understanding that the client will provide requested information in a timely and complete manner. Should this not occur, actual charges may be greater or lesser than our standard rates. In no event will we charge a fee that we do not consider reasonable under the circumstances.

We reserve the right to adjust our fee estimate and/or scope if this Letter is not signed and returned to us within 15 days of the date of issuance.

Either party may terminate this engagement immediately on written notice to the other. Without limitation, we reserve the right to terminate this engagement in the event we do not receive adequate cooperation when requested or if our fees are not timely paid in accordance with the terms specified in this Letter. Both parties must agree, in writing, to any future modifications or extensions of this engagement. If our services are terminated by Client, Client agrees to pay us for time expended to date plus out-of-pocket expenses incurred. In any event, our engagement under this Letter will terminate one year from the date hereof unless the parties agree in writing to an extension, and we will have no further obligations with respect to this matter.

If the above terms are acceptable to you and the services outlined are in accordance with your requirements, please return a signed copy of this Letter to us.

We look forward to assisting you.

Sincerely,

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

Wipfli LLP

ACCEPTED: SAUK COUNTY HEALTH CARE CENTER

By: _____

Date: _____

Scope of Work

We will work with management to comply with the required reporting for the United States Department Health and Human Services Provider Relief Fund (PRF). Our work will be completed in accordance with our current understanding and interpretation of the reporting requirements which will evolve over time as new information becomes available.

To accomplish our mutual objectives, we will conduct the following services for the HHS Provider Relief Fund General Distribution Reporting requirements.

- Conduct a kick-off call to discuss data request lists and develop a high-level project plan.
- Provide a data request workbook which can be used to accumulate the information necessary for the reporting requirements.
- We will work with management to ensure the workbook is completed in accordance with our current understanding and interpretation of the reporting requirements which will evolve over time as new information becomes available.
- We will assist the entity in uploading the required information to the HHS Portal when the portal opens.

Because of the continually evolving changes associated with the COVID pandemic and related funding opportunities, we will provide up to 5 hours of additional ad-hoc consulting at a 15% discount off of our standard hourly rates. These hours may be used for assistance with the reporting requirement associated with the targeted SNF allocation for infection control or other matters.

The fees quoted above assume virtual services. Should on-site assistance be requested at some later date, out-of-pocket expenses such as travel will be charged as incurred.

Our advice and any calculations will be based on the HHS regulations as they exist at the time they are completed.

You are responsible for the authenticity and accuracy of your underlying supporting documentation and, unless specifically requested, we will not perform any procedures to verify the accuracy of that information. The ultimate determination of HHS Provider Relief Funds retention will be made by your lending institution and the federal government.