

May 27, 2026

Wickiup Water District

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To the Wicikup Water Board

The 2022 audit has been delayed due to us losing several key audit staff and me having health issues. I know some of the board members are aware I had pneumonia. After I recovered from that, I was diagnosed with prostate cancer. I am now getting to working a more regular schedule. We do not expect to have any findings with the audit. Michelle has been very helpful when I have asked for information. She is not responsible for the delay in the audit.

Very truly yours,

Isler CPA, LLC

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

Paul Nielson, CPA, a member of the firm

Eugene, Oregon