



**Division of Business Management**  
Bureau of Financial Management  
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January 16, 2020

Steven Corbeille  
City of Manitowoc  
900 Quay Street  
Manitowoc, WI 54220

Mr. Corbielle:

We have completed our desk review and resolution process of the City of Manitowoc, 2018 single audit report. The audit, prepared by the CPA firm CliftonLarsonAllen LLP, covered the period January 1, 2018 through December 31, 2018.

The audit resolution process as it relates to agreements between the City and the Department may be considered complete. We appreciate the courtesy and cooperation extended to departmental staff by your agency's personnel and your CPA firm.

If you have any questions, please feel free to call me at (608) 266-1824.

Sincerely,

Randy Knoche  
Chief of Audit and Contract Administration

cc: Review File