

Board of Directors  
The Dwayne Peaslee Technical Training Center, Inc.  
Lawrence, Kansas

We have audited the financial statements of The Dwayne Peaslee Technical Training Center, Inc. (the Organization), for the year ended December 31, 2024, and have issued our report thereon dated August 11, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 19, 2024, and in our communication with the board chairperson on May 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant Audit Matters**

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimates affecting the financial statements would relate to the computation of deferred revenue and the allocation of certain expenses in the statement of functional expenses. We reviewed these estimates in our audit to determine that they were reasonable in relation to the financial statements as a whole.

We disclaimed an opinion on the 2023 Statement of Activities, Functional Expenses, and Cash Flows due to not testing beginning balances in the 2023 audit.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management while performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes the corrected misstatements identified as a result of our audit and recorded in the audit of the financial statements. The net impact of the adjustments were not significant to the financial statements. We also would note that there were no uncorrected misstatements which met the scope for reporting which were identified as a result of our audit.

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*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 11, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of The Dwayne Peaslee Technical Training Center, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

*Wendling Noe Nelson & Johnson LLC*

Topeka, Kansas  
August 11, 2025



**PEASLEE  
TECH**

2920 Haskell Avenue  
Suite 100  
Lawrence, KS 66046  
785-856-1801

[www.peasleetech.org](http://www.peasleetech.org)

#### Board Members

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President

**Cynthia Yulich**  
Vice-President

**Sobbie Flory**  
Treasurer/Secretary

**Sonnie Lowe**  
Director

**Wayne Ricks**  
Director

**Brittany Hall**  
Director

**Mark Preut**  
Director

**Beverly Victoriano**  
Director

**Rick Hird**  
Board Attorney

**Dr. Kevin W. Kelley**  
Chief Executive Officer

**Andrea Chavez**  
Executive Director,

August 11, 2025

Wendling Noe Nelson & Johnson LLC  
623 SW 10th Avenue, Suite 300  
Topeka, Kansas 66612-1679

This representation letter is provided in connection with your audits of the financial statements of The Dwayne Peaslee Technical Training Center, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 11, 2025, the following representations made to you during your audits.

#### Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 19, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We are also in agreement with the adjusting journal entries you have proposed, and they have been posted to the Organization's accounts. It is also our understanding that there were not any uncorrected misstatements that met the scope for additional reporting identified during your audit.



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- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. We have not consulted with a lawyer concerning litigation, claims, or assessments.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- There are no designations of net assets disclosed to you that were not properly authorized and approved or reclassification of net assets that have not been properly reflected in the financial statements.
- All funds received with restrictions from outside parties have been properly segregated in the appropriate restricted funds.
- All disbursements, charges for expenditures, and interfund transfers relating to restricted funds were made in accordance with the purpose or restriction of the fund affected and were properly authorized.
- As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

#### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
  - Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.



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We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
- The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified all grants and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- Expenditures of federal awards were below the \$750,000 threshold in the year ended December 31, 2024, and we were not required to have an audit in accordance with Uniform Guidance.
- The Dwayne Peaslee Technical Training Center, Inc., is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- Information returns (e.g., Forms W-2, 1099, etc.) have been filed on a timely basis to the extent required.
- We understand that your audit was conducted in accordance with auditing standards generally accepted in the United States of America as defined and described by the American Institute of Certified Public Accountants and was, therefore, designed primarily for the purpose of expressing an opinion on the financial statements of the Organization taken as a whole, and that your tests of the accounting records and other auditing procedures were limited to those you considered necessary for that purpose.

Signature: \_\_\_\_\_

Title: Executive Director of Grants and Administration