



Exhibit B

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CERTIFIED PUBLIC ACCOUNTANTS

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May 6, 2026

To Buckeye Local School District and Kassi Brand, Treasurer

Buckeye Local School District  
3436 Edgewood Drive  
Ashtabula, OH 44004

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Buckeye Local School District (the District).

We will apply the procedures described in the attachment to this letter. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to perform Agreed Upon Procedures on the MSP Cost Report as established by the Ohio Department of Education and Workforce and the Medicaid School Program (MSP) for the year ended June 30, 2024. We understand the engagement is required in accordance with the Ohio Department of Education and Workforce MSP program. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on cash-basis accounting records. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately May 15, 2026 and, unless unforeseeable problems are encountered, the engagement should be completed by December 31, 2026.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to Buckeye Local School District and the Ohio Department of Education and Workforce. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the report is intended solely for the information and use of the Buckeye Local School District, U.S. Department of Human Services, Ohio Department of Job and Family Services, and Ohio Department of Education and Workforce, and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.

Initial \_\_\_\_\_

- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the MSP Cost Report, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

**YOU SHOULD NOT RELY ON OUR ENGAGEMENT AS AN INTERNAL CONTROL OR A PRIMARY MEANS OF DETECTING FRAUD.**

You are responsible for the presentation of the MSP cost report, and that it is in accordance with the applicable OAC sections; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the MSP cost report in accordance with the attached procedures and applicable OAC sections.

Paul J. Canter, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be \$2,400. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to assist you and believe this letter, including Appendices A and B hereto and made a part hereto, accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,

Canter & Associates



RESPONSE:

This letter correctly sets forth the understanding of Buckeye Local School District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Initial \_\_\_\_\_

## APPENDIX A

### GENERAL BUSINESS TERMS

This Appendix A is part of the engagement letter dated May 14, 2024, between Canter & Associates (C&A) and Buckeye Local School District (the "DISTRICT").

1. **Limitation on Liability, Release, and Indemnification.**

- (a) C&A (as defined below) and its personnel will not be liable to the DISTRICT, the Board of Directors and each other party. (each an "Other Party"; collectively, the "Other Parties") to the engagement letter, collectively, for any claims, liabilities, or expenses relating to this engagement ("Claims") for an aggregate amount in excess of the fees paid by the DISTRICT to C&A pursuant to this engagement, except to the extent resulting from the bad faith or intentional misconduct of C&A. In no event will C&A or its personnel be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this engagement.
- (b) The DISTRICT agrees to release and indemnify C&A and its personnel from all Claims attributable to any misrepresentation by the DISTRICT's management. The DISTRICT agrees to release and indemnify C&A and its personnel from all Claims relating to this engagement attributable to any misrepresentation by DISTRICT management.
- (c) The DISTRICT and each Other Party each agrees to indemnify and hold harmless C&A and its personnel from all Claims arising out of or relating to a breach or alleged breach by the DISTRICT and each Other Party, respectively, of any provision of the engagement letter, including, without limitation, the restrictions on report use and distribution.
- (d) The provisions of the Paragraph 1 will apply to the fullest of the law, whether in contract, statute, tort (such as negligence), administrative actions, or otherwise. In circumstances where all or any portion of the provisions of the Paragraph 1 are unavailable, C&A's aggregate liability for any Claim shall not exceed an amount that is proportional to the relative fault that C&A's conduct bears to all other conduct giving rise to such Claim.

2. **Independent Contractor.** C&A is an independent contractor and C&A is not, and will not be considered to be, an employee, agent, partner, fiduciary, or representative of the DISTRICT or any Other Party.

3. **Survival and Interpretation.** The agreements and undertakings of the DISTRICT in the engagement letter are intended to and will survive the completion or termination of this engagement. For purposes for the provisions in the sections of the engagement letter and these terms, "C&A" shall mean Canter & Associates and its subsidiaries; to the extent that, as a subcontractor, they agree to provide any of the services under or in connection with the engagement letter, the member DISTRICTs of Canter & Associates, and the affiliates of Canter & Associates and such member DISTRICTs; and, in all cases, any successor or permitted assignee.

4. **Assignment and Subcontracting.** Except as provided below, no party may assign any of its rights or obligations hereunder (including, without limitation, interests or Claims) without the prior written consent of the other parties. The DISTRICT hereby consents to C&A subcontracting a portion of its services under this engagement to any affiliate or related entity, whether located within or outside of the United States. Professional services performed hereunder by any of the C&A's affiliates or related entities shall be invoiced as professional fees, and any related expenses shall be invoiced as expenses, unless otherwise agreed.

5. **Severability.** If any term of the engagement letter is found by a court of competent jurisdiction to be unenforceable, such term shall not affect the other terms, but such unenforceable term shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.
6. **Force Majeure.** No party shall be deemed to be in breach of the engagement letter as a result of any delays or non-performance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.
7. **Dispute Resolution.** Any Controversy or claim between the parties arising out of or relating to the engagement letter or this engagement (a “Dispute”) shall be resolved by mediation or binding arbitration as set forth in the Dispute Resolution Provision attached hereto as Appendix B and made a part hereof.

## APPENDIX B

### DISPUTE RESOLUTION PROVISION

This Appendix B is part of the engagement letter dated May 14, 2024, between C&A and the DISTRICT.

This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to the resolution of Disputes and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as *negligence*), or otherwise.

**Mediation:** All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute of Conflict Prevention and Resolution (“CPR”), at the written request of a party, shall designate a mediator. Mediation shall occur in Mahoning County, Ohio.

**Arbitration Procedures:** If a Dispute has not been resolved within 180 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held in Mahoning County, Ohio. The arbitration shall be solely between the parties and shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the “Rules”).

The arbitration shall be conducted before a panel of three arbitrators. Each of the DISTRICT and Canter & Associates shall designate one arbitrator in accordance with the “screened” appointment procedure provided in the Rules and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter (including its appendices, the “engagement letter”) to which this Dispute Resolution Provision attached and to abide by the terms of this Dispute Resolution Provision. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the State of Ohio (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators shall have no power to award

damages inconsistent with the terms of the engagement letter, including, without limitation on liability, release and indemnification provisions contained in the engagement letter. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Discovery shall be conducted in accordance with the Rules.

All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a party shall give written notice to all other parties and afford such parties a reasonable opportunity to protect their interests. Further, judgment on the arbitrators' award may be entered in any court having jurisdiction.

**Costs:** Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.