

**High Plains Metropolitan District**

Report of Internal Control Related Matters  
Identified in the Audit

Year Ended December 31, 2019

To the Board of Directors of  
High Plains Metropolitan District

In planning and performing our audit of the financial statements of the High Plains Metropolitan District (the "District") as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (the "internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. There can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified.

A deficiency in the internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

We found no deficiencies in the District's internal control to be a material weakness.

This communication is intended solely for the information and use of the Board of Directors, Finance Committee, management and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

*Wipfli LLP*

July 27, 2020