



COUNTY OF KENDALL, ILLINOIS
SPECIAL FINANCE AND BUDGET
Kendall County Office Building, 111 W. Fox Street
County Board Room 209, Yorkville, IL 60560
Thursday, May 16, 2024 at 3:00 p.m.
MEETING AGENDA

1. Call to Order
2. Roll Call: Scott Gengler (Chairman), Brian DeBolt, Matt Kellogg, Seth Wormley, Jason Peterson
3. ***MOTION (VV):** Approval of Agenda
4. New Committee Business
 - A. ***MOTION (Forward to County Board):** Discussion and Approval of Ordinance Establishing Salary for the Kendall County Circuit Clerk
 - B. ***MOTION (Forward to County Board):** Discussion and Approval of Ordinance Establishing Salary for the Kendall County Coroner
 - C. ***DISCUSSION:** Discussion of Accounting and Auditing RFP Responses for Fiscal Years Ending 2024, 2025, and 2026
5. Old Committee Business
6. Chairman's Report
7. Public Comment
8. Executive Session
9. Items for Committee of the Whole
10. Action Items for County Board
11. Adjournment

**Kendall County Circuit Clerk
Illinois Counties Circuit Clerks
April 25, 2024**

Geographic Area	Population		Circuit Clerk Salary	Salary Variance	FY24 Circuit Clerk Office Budget	Cir Clerk FTE	Cir Clerk Office FTE (w/o Cir Clerk)
	Estimate (as of July 1, 2023)	Population Variance					
Counties with +/- 30% Population Variance							
McLean County, Illinois	170,441	21.8%	\$ 105,290	15.0%	\$ 1,431,332	1	16
Rock Island County, Illinois	141,236	0.9%	\$ 95,331	4.1%	\$ 1,071,662	1	31
Kendall County, Illinois	139,976	0.0%	\$ 91,554	0.0%	\$ 1,254,521	1	23
Tazewell County, Illinois	129,541	-7.5%	\$ 102,963	12.5%	\$ 1,703,005	1	n/a
LaSalle County, Illinois	108,309	-22.6%	\$ 67,995	-25.7%	\$ 1,487,945	1	26
Kankakee County, Illinois	105,940	-24.3%	\$ 86,400	-5.6%	\$ 1,154,185	1	28
Macon County, Illinois	100,591	-28.1%	\$ 86,060	-6.0%	\$ 1,269,784	1	n/a
DeKalb County, Illinois	100,288	-28.4%	\$ 101,753	11.1%	\$ 1,331,200	1	18
Median Population & Variance	124,540	-11.0%					
Median Salary & Variance			\$ 92,168	0.67%			
Neighboring Counties							
Will County, Illinois	700,728	400.6%	\$ 93,122	1.7%	\$ 9,045,396	1	118
Kane County, Illinois	514,982	267.9%	\$ 90,654	-1.0%	\$ 5,279,611	1	106
McHenry County, Illinois	312,800	123.5%	\$ 104,750	14.4%	\$ 2,052,815	1	53
Grundy County, Illinois	53,578	-61.7%	\$ 86,770	-5.2%	\$ 385,438	1	12
Median Population & Variance	395,522	182.6%					
Median Salary & Variance			\$ 93,824	2.5%			



Citation:
Annual Estimates of the Resident Population for Counties in Illinois: April 1, 2020 to July 1, 2023 (CO-EST2023-POP-17)
Source: U.S. Census Bureau, Population Division
Release Date: March 2024
<https://www.census.gov/data/tables/time-series/demo/popest/2020s-counties-total.html>

Kendall County Coroner
Illinois Counties Coroners
April 25, 2024

Geographic Area	Population		Coroner Salary		FY24 Coroner Office Budget	Coroner Office		County	
	Estimate (as of July 1, 2023)	Population Variance	Salary	Variance		Coroner FTE	FTE (w/o Coroner)	Hospital(s)	2023 Deaths
Counties with +/- 30% Population Variance									
McLean County, Illinois	170,441	21.8%	\$ 100,324	39.1%	\$ 805,046	1	5	3	n/a
Rock Island County, Illinois	141,236	0.9%	\$ 95,331	32.2%	\$ 283,365	1	3	3	n/a
Kendall County, Illinois	139,976	0.0%	\$ 72,135	0.0%	\$ 222,984	1	4	-	362
Tazewell County, Illinois	129,541	-7.5%	\$ 85,336	18.3%	\$ 575,591	1	3	1	n/a
LaSalle County, Illinois	108,309	-22.6%	\$ 67,995	-5.7%	\$ 565,860	0.5	3.50	4	1117
Kankakee County, Illinois	105,940	-24.3%	\$ 86,400	19.8%	\$ 597,650	1	9	2	1300
Macon County, Illinois	100,591	-28.1%	\$ 86,060	19.3%	\$ 284,848	1	3	2	n/a
DeKalb County, Illinois	100,288	-28.4%	\$ 70,131	-2.8%	\$ 303,800	0.5	2	2	681
Median Population & Variance	124,540	-11.0%							
Median Salary & Variance			\$ 82,964	15.0%					
Neighboring Counties									
Will County, Illinois	700,728	400.6%	\$ 93,122	29.1%	\$ 3,315,856	1	25	3	4000
Kane County, Illinois	514,982	267.9%	\$ 88,213	22.3%	\$ 1,460,000	1	17	5	4364
McHenry County, Illinois	312,800	123.5%	\$ 104,750	45.2%	\$ 600,196	1	5	6	2023
Grundy County, Illinois	53,578	-61.7%	\$ 86,770	20.3%	\$ 321,302	1	2	1	398
Median Population & Variance	395,522	182.6%							
Median Salary & Variance			\$ 93,214	29.2%					

Note: Coroner is also the Emergency Services Disaster Coordinator

Citation:
 Annual Estimates of the Resident Population for Counties in Illinois: April 1, 2020 to July 1, 2023 (CO-EST2023-POP-17)
 Source: U.S. Census Bureau, Population Division
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<https://www.census.gov/data/tables/time-series/demo/popest/2020s-counties-total.html>

Kendall County Salary Increase

Finance Committee 4/23/24

The compensation of local government... shall be fixed at least 180 days before the beginning of the terms of the officers whose compensation is to be fixed.(50 ILCS 145/2)

	2023	2024	2025	2026
Treasurer	108,145	110,848	113,619	116,460
		2.50%	2.50%	2.50%
County Clerk and Recorder	108,145	110,848	113,619	116,460
		2.50%	2.50%	2.50%
Sheriff	157,949	160,977	80% of States Attorney Salary	
		2%		
States Attorney	197,248	199,900	Salary Set by State	

Circuit Clerk

FY 17	93,562	
FY 18	90,097	-4%
FY 19	90,676	1%
FY 20	93,650	3%
FY 21	91,554	-2%
FY 22	91,554	0%
FY 23	91,554	0%
FY 24	91,554	0%

Coroner

FY 17	59,727	
FY 18	57,944	-3%
FY 19	58,512	1%
FY 20	60,460	3%
FY 21	67,974	12%
FY 22	69,334	2%
FY 23	70,720	2%
FY 24	72,135	2%

Information maintained by the Legislative Reference Bureau

Updating the database of the Illinois Compiled Statutes (ILCS) is an ongoing process. Recent laws may not yet be included in the ILCS database, but they are found on this site as [Public Acts](#) soon after they become law. For information concerning the relationship between statutes and Public Acts, refer to the [Guide](#).

Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

LOCAL GOVERNMENT
(50 ILCS 145/) Local Government Officer Compensation Act.

(50 ILCS 145/1)

Sec. 1. Short title. This Act may be cited as the Local Government Officer Compensation Act.
 (Source: P.A. 89-405, eff. 11-8-95.)

(50 ILCS 145/2)

Sec. 2. Time and manner of fixing compensation.

(a) Notwithstanding any other law to the contrary, the compensation of elected officers of school districts and units of local government, including home rule units, which compensation is to be fixed by that school district or unit of local government, shall be fixed at least 180 days before the beginning of the terms of the officers whose compensation is to be fixed.

(b) In addition to the requirements of subsection (a), the compensation of county elected officers shall be fixed by ordinance or resolution of the county board or the board of county commissioners. In the ordinance or resolution fixing the compensation of county elected officers under subsection (a), the county board shall separately list each stipend an elected officer is expected to receive in addition to the compensation to be paid by the county. The stipends listed shall include, but are not limited to, stipends expected to be received under:

Section 3-40 of the Property Tax Code.

Section 4-20 of the Property Tax Code.

Section 3-10007 of the Counties Code.

Section 4-2001 of the Counties Code.

Section 4-6001 of the Counties Code.

Section 4-6002 of the Counties Code.

Section 4-6003 of the Counties Code.

Section 4-8002 of the Counties Code.

Section 27.3 of the Clerks of Courts Act.

(Source: P.A. 102-48, eff. 7-9-21.)

(50 ILCS 145/3)

Sec. 3. Preemption. A home rule unit may not fix the compensation of elected officers of that unit of local government in a manner inconsistent with this Act. This Act is a limitation under subsection (i) of Section 6 of Article VII of the Illinois Constitution on the concurrent exercise by home rule units of powers and functions exercised by the State.

(Source: P.A. 89-405, eff. 11-8-95.)

(50 ILCS 145/4)

Sec. 4. Severability. The provisions and application of this Act are severable as provided in Section 1.31 of the Statute on Statutes.

(Source: P.A. 89-405, eff. 11-8-95.)

(50 ILCS 145/5)

Sec. 5. (Amendatory provisions; text omitted).

(Source: P.A. 89-405, eff. 11-8-95; text omitted.)

(50 ILCS 145/10)

Sec. 10. (Amendatory provisions; text omitted).

(Source: P.A. 89-405, eff. 11-8-95; text omitted.)

(50 ILCS 145/15)

Sec. 15. (Amendatory provisions; text omitted).
(Source: P.A. 89-405, eff. 11-8-95; text omitted.)

(50 ILCS 145/20)

Sec. 20. (Amendatory provisions; text omitted).
(Source: P.A. 89-405, eff. 11-8-95; text omitted.)

(50 ILCS 145/25)

Sec. 25. Elected official salary.

(a) Notwithstanding the provision of any other law to the contrary, an elected officer of a unit of local government that is a participating employer under the Illinois Municipal Retirement Fund shall not receive any salary or other compensation from the unit of local government if the member is receiving pension benefits from the Illinois Municipal Retirement Fund under Article 7 of the Illinois Pension Code for the elected official's service in that same elected position. If an elected officer is receiving benefits from the Illinois Municipal Retirement Fund on August 23, 2019 (the effective date of Public Act 101-544), the elected official's salary and compensation shall be reduced to zero at the beginning of the member's next term if the member is still receiving such pension benefits.

(b) This Section does not apply to a unit of local government that has adopted an ordinance or resolution effective prior to January 1, 2019 that: (i) reduces the compensation of an elected official of the unit of local government who is receiving pension benefits from the Illinois Municipal Retirement Fund under Article 7 of the Illinois Pension Code for his or her service as an elected official in the same elected position of that unit of local government; and (ii) changes the official's position to part-time.

(Source: P.A. 101-544, eff. 8-23-19; 101-610, eff. 1-1-20.)

(50 ILCS 145/99)

Sec. 99. Effective date. This Act takes effect upon becoming law.

(Source: P.A. 89-405, eff. 11-8-95.)



COUNTY OF KENDALL, ILLINOIS
REQUEST FOR PROPOSALS for
PROFESSIONAL AUDITING SERVICES
FISCAL YEARS ENDING 2024, 2025, 2026
Proposal Due Date: Wednesday, May 1, 2024, 4 p.m. CST

2024 Accounting and Auditing RFP Calendar			
Date	Item	Meeting	Time
4/9/2024	RFP ad ran in Beacon News, posted on the website, and emailed to previous proposers		
4/17/2024	Addendum pertaining to questions about RFP posted on the website and emailed to previous proposers		
4/26/2024	RFP questions and responses to be submitted to all registered proposers	Admin /Treasurer	
5/1/2024	RFP due	Admin	4:00 p.m.
<i>TBD</i>	<i>Score RFP</i>	<i>Staff TBD</i>	
<i>5/30/2024</i>	<i>Review RFQs</i>	<i>Finance & Budget</i>	<i>4:00 p.m.</i>
<i>6/24/2024</i>	<i>Interviews</i>	<i>Finance</i>	<i>4:00 p.m.</i>
<i>6/11/2024</i>	<i>Final Interviews</i>	<i>COW</i>	<i>4:00 p.m.</i>
<i>6/16/2024</i>	<i>Award Winner</i>	<i>County Board</i>	<i>9:00 a.m.</i>

Note: *Italicized rows are tentative dates and meetings.*

The auditors must be able to meet the following essential dates for the County, the Circuit Clerk, the Jail Commissary Fund and the Forest Preserve’s fiscal year audits:

- Preliminary work to be completed by December 20.
- Fieldwork to be completed by January 15.
- Draft reports to be completed by March 15.
- Final printed and bound reports by April 1.
- Presentation to the Finance & Budget Committee at the April Meeting.
- Presentation to the County Board and Forest Preserve Commission at the May Meeting.

The Kendall Area Transit audits must be completed within 180 days after the state’s fiscal year end on June 30.

4/17/2024 - RFP sent via email to 9 CPA firms from 2018 RFP:

- | | |
|--|-----------------------------|
| ATA Group CPAs - Arlington Heights, IL | Baker Tilly - Oak Brook, IL |
| Gunn CPA - Northbrook, IL | Mack CPAs - Morris, IL |
| Sikich LLP - Naperville, IL | SKDO CPAs - Bourbonnais IL |
| TKO CPA – Elgin, IL | Wipfli CPAs - Sterling IL |
| WRDR CPAs - Joliet IL | |



EVALUATION CRITERIA FOR COUNTY OF KENDALL, ILLINOIS
REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES
FISCAL YEARS ENDING 2024, 2025, 2026

The evaluation of responses to a request for proposal is based on a 100-point rating system. A maximum of 25 points is assigned to the **cost** of the bid proposal, and a maximum of 75 points is assigned to the **qualifications** of the bidding firm. The methods used to evaluate these two components are described below.

Criteria: **COST**
Evaluation Value: **25 points**
Evaluation Method:

$$\text{Cost Score} = \left\langle \frac{\text{Lowest cost of all bids received}}{\text{Bid Cost for this firm}} \right\rangle \times 25$$

Criteria: **QUALIFICATIONS**
Evaluation Value: **75 points**
Evaluation Method: Subjective Scoring for the following factors:

Firm Qualifications and Experience **0-25 points**

- Number and nature of professional staff to be employed on this engagement.
- External quality control review.
- Does the quality control review include a review of specific government engagements?

Partner, Supervisory and Staff Qualifications and Experience **0-20 points**

- Level of experience of supervisors, management staff, accountants, auditors, governmental auditors assigned to the engagement.
- Number of CPAs assigned to the engagement.
- Percent of time devoted to governmental audits.
- Continuing professional education, membership in professional organizations

Similar Engagements with Other Government Entities **0-15 points**

- Extensiveness
- Length of time performing audits

Firm's Audit Methodology **0-15 points**

- Approach to understand and document internal controls.
- Approach to determine areas selected for audit testing.
- Approach to reporting and resolving any identified problems.
- Understanding of work, knowledge of what is required, and timetable to complete audit.
- Number of hours
- Projected timetable



COUNTY OF KENDALL, ILLINOIS
REQUEST FOR PROPOSALS for
PROFESSIONAL AUDITING SERVICES
FISCAL YEARS ENDING 2024, 2025, 2026

RFP EVALUATION SUMMARY

	Points Available	Mack CPAs Average	Sikich LLP Average
Cost	25	20.4	25.0
Firm Qualification & Experience	25	22.2	24.0
Partner/Staff Qualifications & Experience	20	17.6	20.0
Similar Engagements	15	14.0	11.8
Audit Methodology	15	13.8	13.4
	100	88.0	94.2

**COUNTY OF KENDALL, ILLINOIS
PROPOSAL FOR AUDITING SERVICES
FISCAL YEARS ENDING
NOVEMBER 30, 2024, 2025, AND 2026**

116 E. Washington Street
Suite One
Morris, Illinois 60450



Phone: (815) 942-3306
Fax: (815) 942-9430
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CERTIFIED PUBLIC ACCOUNTANTS

PROPOSAL FOR AUDITING SERVICES

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FIRM COVER LETTER



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TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
KYLE SHEPPARD, CPA
MADISON SCHEEL, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

CERTIFIED PUBLIC ACCOUNTANTS

April 30, 2024

County of Kendall, Illinois
111 W. Fox Street
Yorkville, IL 60560

Members of The Board:

Mack & Associates, P.C. is pleased to introduce our firm and submit the following auditing services bid proposal to the County of Kendall, Illinois for the year ending November 30, 2024 with the options for 2025 and 2026. A one or two year extension for 2027 and 2028 will be available at a later date. As outlined in the following proposal, we prove that our experienced staff will be committed to providing the highest quality of services.

Having over 25 years of experience performing audits, I am confident my staff and I are best suited to be of service to you within the required time frame. All accountants and CPAs on staff are qualified to perform audits and each auditor has met the continuing professional education requirements prescribed by Government Auditing Standards to enhance our proficiency to perform audits. Our firm participates in on-going peer reviews to ensure we are compliant with all regulations.

Mack & Associates, P.C. will audit the County of Kendall, Illinois' financial statements for the year ending November 30, 2024 with the option to provide auditing services for the fiscal years ending 2025 and 2026. A one or two year extension for 2027 and 2028 will be available at a later date. The audit will be executed in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States and provisions of OMB Circular A-133, "Audits of State and Local Government," the OMB Circular Compliance Supplement and Government Auditing Standards and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The audit will include such tests of accounting records and such other auditing procedures as are necessary to enable the accounting firm to express an opinion on the fairness of the financial position and operating results of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements. The audit shall include a review of the systems of internal accounting control to ensure that there is effective control over revenues, expenditures, assets and liabilities. We will prepare the reports as detailed in this proposal.

Our proposal represents a firm and irrevocable offer valid for 90 days for the fiscal year ending November 30, 2024 with the option to provide auditing services for the fiscal years ending 2025 and 2026. A one or two year extension for 2027 and 2028 will be available at a later date. We will provide an annual engagement letter to reconfirm our agreement.

Mack & Associates, P.C. is fully committed to providing the County of Kendall, Illinois with superior service. We appreciate the opportunity to submit this proposal. This proposal is being submitted by Tawnya R. Mack, Partner, who is authorized to negotiate and execute a contract with the County of Kendall, Illinois. If you have any questions, please feel free to contact me at (815) 942-3306, extension 221.

Sincerely,

A handwritten signature in cursive script that reads "Tawnya R. Mack".

Tawnya R. Mack, CPA
Mack & Associates, P.C.

**EXECUTIVE SUMMARY
DETAILED AUDIT PROPOSAL**

PROPOSAL FOR AUDITING SERVICES

Detailed Proposal

Services To Be Provided

We agree to provide the following services to the County of Kendall, Illinois during the course of this engagement for the fiscal year ending November 30, 2024 with the option for the fiscal years ending 2025 and 2026:

- Audit the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements.
- Perform a Single Audit in accordance with the provisions of the Single Audit Act of 1984, with amendments, OMB Circular A-133, the OMB Compliance Supplement and Government Auditing Standards and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- Supplementary Information:
 - Schedule of Expenditures of Federal Awards (SEFA)
 - Consolidated Year-End Financial Report (CYEFR)
 - Such supplementary information accompanying the financial statements shall also be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and the auditor's report will provide an opinion on it in relation to the financial statements as a whole.
- Audit the County of Kendall, Illinois' Circuit Court Clerk in accordance with provisions of the most recent Circuit Clerk Audit Guidelines.
- Audit the financial statements of Kendall County Forest Preserve District.
- Audit the financial records and processes of the Kendall County Jail Commissary Fund
- Audit the financial statements of the Kendall County Area Transit Programs
- Prepare and publish the following:
 - Single Audit with required communications, produce requested number of copies, and provide a PDF of the complete document.
 - Communications to Those Charged with Governance and Management or other required communications, produce requested number of copies, and provide a PDF of the complete document.
 - The County, Circuit Court Clerk, Forest Preserve, Transit Programs, and Jail Commissary Fund Audits with required communications, produce requested number of copies, and provide a PDF of the complete document.
 - In-Relation-To Opinion regarding the Consolidated Year End Financial Report (CYEFR) as required by GATA and provide a PDF of the completed document.
- Present our completed findings to the Finance Committee of the County Board in conjunction with staff of the Finance Department and the Circuit Court Clerk's Office.

Please refer to Proposed Timing of Services on page 5 regarding work for fiscal year ending November 30, 2024.

PROPOSAL FOR AUDITING SERVICES

Audit Approach

Mack & Associates, P.C. takes a risk-based approach to auditing. Our firm has invested in high-quality auditing software and continuous training, which provides staff with the most up-to-date knowledge and guidelines for our audits.

Preliminary audit work will include assessment of risks and documentation of internal controls and will consist primarily of inquiries and observations of the County of Kendall, Illinois' staff. Based on the results of these procedures, we will identify risk areas and develop a detailed audit plan specific to the County of Kendall, Illinois. During this phase, we will request certain financial reports from County staff in order to assist in the planning of our audit procedures.

Detailed audit procedures (including Single Audit procedures) will be performed by the entire engagement staff during fieldwork which will consist of testing internal controls, analytical procedures, and examinations of supporting documentation in order to verify effective operation of internal controls, propriety of year-end account balances and recording of significant transactions during the year under audit.

Procedures for County audits typically include:

- Detailed tests of operating effectiveness of internal controls
- Interviews with elected officials, department heads and staff as needed.
- Examination of monthly and year-end bank statements and reconciliations
- Analysis and testing of accuracy of year-end balances
- Review of the County's general ledger detail (on an as needed basis)
- Vouching and confirmation of receipts
- Testing of accounts payable and accounts receivable
- Examination of significant disbursements
- Analysis of payroll and related account balances, including detailed testing of payroll transactions
- Examination of other documentation significant to the County's activities during the year under audit.
- Procedures considered necessary to satisfy single audit requirement

Audit wrap-up and preparation of required reports will be performed by audit staff at our offices immediately after final auditing procedures. Drafts of all required reports will be delivered by the agreed upon deadlines.

Auditing software will be used throughout the engagement for purposes of tracking audit adjustments (if any), performing analytical comparisons, and drafting audit reports. Hard copies of some of the County's supporting documentation and financial reports may be required; however, most information will be requested to be provided electronically.

Audit workpapers shall remain in the custody of the auditor; however, the succeeding independent auditors will be given access to audit workpapers and have the right to copy such workpapers pertaining to audits for a period of up to 5 years after the audits have been completed.

PROPOSAL FOR AUDITING SERVICES

Audit Approach – Continued

Proposed Timing of Services (each fiscal year)

Mack & Associates understands the timing designation as described with the understanding of the final deadline requirement each fiscal year. We understand the audit schedule will be developed and agreed upon with the Finance Department and Circuit Court Clerk's Office. Our proposed timeline of services can be found below:

- *Preliminary work to be completed by December 20*
- *Fieldwork to be completed by February 15 (Subject to County Reports available by January 31st)*
- *Draft reports to be completed by March 15*
- *Final printed and bound reports by April 1*
- *Presentation to the Finance & Budget Committee at the April Meeting*
- *Presentation to the County Board and Forest Preserve Commission at the May Meeting.*

After completion of Audit, Single Audit, and In-Relation-To Opinion regarding the CYEFR, we will present the completed auditing findings to the Finance Committee of the County of Kendall Board in conjunction with the staff of the Finance Department of the Circuit Court Clerk's Office.

Firm Profile & Qualifications

Mack & Associates, P.C., located at 116 E. Washington Street, Suite One in downtown Morris, is a public accounting firm specializing in municipal audits as well as income tax preparation for individuals and businesses. We provide bookkeeping and payroll processing services for businesses and municipalities. Our firm also performs audits of construction companies, non-profit entities, and various businesses.

Our mission is to provide the best possible service through a combination of large firm expertise and resources with small firm costs and attention. We seek to assist our clients with services ranging from setting up day-to-day accounting systems to auditing large municipal entities.

As a local mid-sized firm, our ability to serve all of our clients with the personal attention they deserve, accompanied with the professionalism and expertise of a larger firm, is what separates us from other auditing firms. We remain proactive throughout the year, keeping our clients aware of current legislation, as well as making sure our clients are in full compliance with all laws and regulations.

Our firm was founded by Marvin Smith in 1965. Marvin's son, Tim, continued to serve the community as TJ Smith & Associates, where, now owner, Tawnya Mack began working in 1998. In 2003, Tawnya took ownership of the firm and now operates as Mack & Associates, P.C. Tawnya is a certified public accountant, a member of the American Institute of Certified Public Accountants (AICPA), the Illinois Certified Public Accountant's Society (ICPAS) and licensed in the state of Illinois.

License to Practice in Illinois

Mack & Associates, P.C. is licensed to practice in the State of Illinois under license number 066.005100. In addition, all key professional staff assigned are properly licensed.

Professional Standards Associations and Regulatory Organizations

- American Institute of Certified Public Accountants (AICPA)
- Illinois CPA Society (ICPAS)
- AICPA's Governmental Audit Quality Center

Mack & Associates, P.C. and its partners or shareholders have not been subject to any disciplinary action of the State of Illinois, the Illinois CPA Society, or the AICPA.

Firm Profile & Qualifications – Continued

Quality Control

To ensure quality, Mack & Associates, P.C. is subject to a peer review of our audits every three years. Mack & Associate’s review organization was Hudgens & Meyer, LLC of Marion, Illinois for our most recent peer review, which was completed in September 2021. Please see **Exhibit B** for a copy of our most recent peer review letter and the Peer Review Alliance acceptance letter. Our next peer review with Hudgens & Meyer, LLC is scheduled for May of 2024. We expect the peer review letter to be issued by July 2024.

Independence

Standards require that we be without bias with respect to your operations. Our firm is independent of the County of Kendall, Illinois as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Offices’ Governmental Auditing Standards.

As Mack & Associates, P.C. is required to follow GAO independence standards mentioned in the previous paragraph, any prior relationships would not constitute any conflicts of interest relative to performing the proposed audit. In addition, Mack & Associates, P.C. shall give the County of Kendall, Illinois written notice of any relevant professional relationships entered into during the period of this agreement.

Key Personnel

At Mack & Associates, P.C., one of our missions is to provide an atmosphere that will help our employees learn as individuals and as professionals. As long as our employees are growing, so is Mack & Associates, P.C. Our proposed engagement team is qualified to provide the County of Kendall, Illinois with excellent customer service. Our work will be done in a timely manner and we will be available to the County of Kendall, Illinois year-round to answer questions and provide guidance on accounting issues that may arise during the course of the contract period, including the implementation of new GASB pronouncements.

Mack & Associates, P.C. strives to create long-term relationships with our clients in order to demonstrate our commitment to them. We treat our clients with the utmost respect and integrity. Firm policy is that phone calls and emails are promptly returned. Mack & Associates, P.C. also has in-house staff that is always in the office in order to take calls, access emails and assist with any audit team requests.

The following individuals are thoroughly trained and experienced in governmental accounting and auditing and has experience with county governments of similar size. Please see **Exhibit A** for a detailed educational background, staff experience, and professional affiliations.

The key personnel assigned to the County of Kendall, Illinois’ audit is as follows:

TEAM MEMBER	ROLE
Tawnya R. Mack, CPA	Principal Partner
Lauri Pope, CPA	Managing Partner
Cate Moulton, CPA	Senior Manager/Quality Control
Chris Christensen	Senior Manager/Supervisory
Kyle Sheppard, CPA	Staff Accountant
Madison Scheel, CPA	Staff Accountant
Jessika McGarvey	Staff Accountant

Firm Profile & Qualifications – Continued

Continuing Professional Education

All personnel assigned to the engagement have completed continuing professional education (CPE) requirements. This includes CPE specific to governmental audits. Personnel have also attended in-house training specific to auditing requirements. Throughout the past few years, team members have attended classes in the following topics: Governmental Report Review, Documenting and Reviewing Field Work, Auditor's Risk Assessment Process, Governmental Accounting & Auditing, Materiality, Sampling, Test of Controls and have attended the annual ICPAS Government Conference. Our office utilizes our memberships with the professional standards associations and regulatory organizations for our CPE attainments as well as Thomson Reuters Checkpoint Learning.

Continuity

In order to foster an efficient work environment, Mack & Associates, P.C. stresses the importance of strong client relationships to our employees. Mack & Associates, P.C.'s auditing staff works year-round to ensure that our clients are building quality professional relationships with their engagement team. We also encourage employees to become familiar with all clients in case of the absence of a teammate. Since all engagement employees are involved in classes, seminars and in-house training, qualifications and skills are comparable.

ENGAGEMENT LISTING & REFERENCES

PROPOSAL FOR AUDITING SERVICES

Engagement Listing

Below is a listing of Mack & Associates' engagement clients.

County & Component Units

<u>Client Name</u>	<u>Contact Name</u>
County of Grundy, Illinois	Matt Melvin
Grundy County Circuit Clerk	Corri Trotter
Grundy County Emergency Telephone System Board	Julie Peterson
Grundy County Insurance Trust	Matt Melvin
Grundy County Public Building Commission	Matt Melvin
Grundy County Transit	Matt Melvin
County of LaSalle, Illinois	Stephanie Thompson
LaSalle County Circuit Clerk	Greg Vaccaro
LaSalle County Insurance Trust	Stephanie Thompson
County of Livingston, Illinois	Diane Schwahn
Livingston County Circuit Clerk	LeAnn Dixon

PROPOSAL FOR AUDITING SERVICES

Engagement Listing – Continued

City

Client Name

City of Morris, Illinois

City of Peru, Illinois

Contact Name

Lori Werden

Tracy Mitchell, CPA

Town & Village

Client Name

Town of Chatsworth, Illinois

Village of Braceville, Illinois

Village of Carbon Hill, Illinois

Village of Dwight, Illinois

Village of East Brooklyn, Illinois

Village of Essex, Illinois

Village of Gardner, Illinois

Village of Lisbon, Illinois

Village of Newark, Illinois

Village of Seneca, Illinois

Village of Sheridan, Illinois

Village of South Wilmington, Illinois

Village of Tonica

Contact Name

Joy Dassow

Jen Williams

Jennifer Hamerla

Carissa Livingston

Larry Elliot

Laura Reeb

Pat Malinowski

Rebecca Golden

Ashley Hartman

Shelly Figgins

Cathy Grimwood

Terry Schultz

Jessica Bonnell

Multi-Township

Client Name

Braceville Maine Multi-Township

Dimmick, Waltham, Wallace Multi Township

Paw Paw Shabbona Multi Township

Rooks Creek Multi Township

Round Grove Multi Township

Contact Name

Doug Boresi

Tom Lyons

Mandy Hawk

Chris Clement

Dan Hogan

PROPOSAL FOR AUDITING SERVICES

Engagement Listing – Continued

Township

<u>Client Name</u>	<u>Contact Name</u>
Bristol Township	Kate Werges
Broughton Township	Jennifer Tjelle
Clinton Township	Mary Ann Erickson
Eppards Point Township	Anne Bourgeois
Fall River Township	Tammy Blacklaw
Garfield Township	Jake Olson
Goodfarm Township	Don Pfeifer
Greenfield Township	Frank Halpin
Gooselake Township	Rick Onsen
Kendall Township	Steve Gengler
Lisbon Township	James Horton
Maine Township	Pam Hazzard
Miller Township	Rob Maierhofer
Oswego Township	Donna Stanley
Paw Paw Township	Mandy Hawk
Pontiac Township	Pamela Lyons
Rooks Creek	Chris Clement
Round Grove Township	Dan Hogan
Saratoga Township	Eric Rasmusson
*Schaumburg Township	Melissa Williams
Seward Township	Tim O'Brien
Troy Township	Jennifer Dylik
Victor Township	Mary Kohler

**Awarded Certificate of Excellence in Financial Reporting for its ACFR from the Government Finance Officers Association.*

PROPOSAL FOR AUDITING SERVICES

Engagement Listing – Continued

School District/Educational

Client Name

Allen-Otter Creek CCSD 65
Ball-Chatham CUSD 5
Braceville Elementary School District #75
Canton Union School District 66
Coal City CUSD 1
Cornell CCSD 426
Earlville CUSD 9
Gardner South Wilmington High School District #73
Grundy Area Vocational Center
Indian Valley Vocational Center
LaSalle/Putnam Co. Educational Alliance for Special Education
Mazon-Verona-Kinsman District 2C
Miller Township CCSD 210
Morris Elementary School District 54
Morris Community High School District 101
Newark CCSD 66
Newark Community High School District 18
Odell CCSD 435
Sandwich CUSD 430
Saratoga CCSD 60C
Southern Will Co. Cooperative for Special Education
*Summit Hill CUSD 161
Three Rivers Education for Employment System
Wilco Area Career Center
Wilmington CUSD 209-U

Contact Name

Lindsey Paul
Charlotte Montgomery
Sue Avery
Tad DeRenzy
Jason Smith
Randy Vincent
Melissa Aviles
Sue Avery
Lance Copes
Joe Barbic
Kathy Fox
Nancy Dillow
David Hermann
Shannon Dudek
Craig Ortiz
Demetra Turman
Jeanette Buhle
Mark Hettmansberger
Tom Sodaro
Ashley Ringler
Tiffany Frey
Julie Stearns
Brian Gordon
Elizabeth Kaufman
Kevin Feeney

**Awarded Certificate of Excellence in Financial Reporting for its ACFR from the Association of School Business Officials International.*

PROPOSAL FOR AUDITING SERVICES

Engagement Listing – Continued

Fire Protection District & Firefighters' Pension Fund

<u>Client Name</u>	<u>Contact Name</u>
Allen Township Fire Protection District	Forrest Smith
Beecher Fire Protection District	Angie Koehne
Braidwood Fire Protection District	Kristin Wexell
Bristol-Kendall Fire Protection District & Firefighters' Pension Fund	Jeremy Messersmith
Coal City Fire Protection District & Firefighters' Pension Fund	Dean Marketti
Channahon Fire Protection District & Firefighters' Pension Fund	Jacque Arnold
East Joliet Fire Protection District	Kirk Kelly
Elwood Fire Protection District & Firefighters' Pension Fund	Jillian Deaville
Emington-Campus Fire Protection District	Nick Stipanovich
Gardner Fire Protection District	Becky Pasternak
Homer Township Fire Protection District	Kevin Doyle
Little Rock Fox Fire Protection District	Greg Witek
Montgomery & Countryside Fire Protection District	Thomas Meyers
Morris Fire Protection District & Firefighters' Pension Fund	Kathy Lambros
Minooka Fire Protection District & Firefighters' Pension Fund	Sheri Greshams
Oswego Fire Protection District & Firefighters' Pension Fund	Wendy Knack
Pontiac Rural Fire Protection District	Chris Clement
Rockdale Fire Protection District	Bob Scheidt
Seneca Fire Protection District	Jim Johnson
South Wilmington Fire Protection District	Dave Doglio
Sunnycrest Fire Protection District	Teri Post
Troy Fire Protection District	Rita Hughes
York Center Fire Protection District	Thomas Bauer

PROPOSAL FOR AUDITING SERVICES

Engagement Listing – Continued

Miscellaneous/Non-Profit

<u>Client Name</u>	<u>Contact Name</u>
Fox Valley YMCA	Wendy Hess
General Federation of Womens' Clubs -Illinois	Renee Super
Godley Park District	Ken Sorensen
Godley Public Water District	Joe Cosgrove
Grundy County Association for the Handicapped	Nadine O'Connor
Grundy County Chamber of Commerce	Christina Van-Yperen
Grundy County Housing Authority	Brent Newman
Illinois Valley Industries	Nadine O'Connor
Kendall County Community Food Pantry	Greg Witek
Kendall-Grundy Farm Bureau	Kathy Wise
Newark Sanitary District	Nancy Ness
Oswegoland Seniors	Susan Schauer
Reed Township Mosquito Abatement District	Joe Cosgrove
SWEB Sanitary District	Dave Doglio
Vermilion Valley Regional Emergency Communications Center Joint 911 Authority	Diane Schwahn
We Care of Grundy County	Eric Fisher

Library District

<u>Client Name</u>	<u>Contact Name</u>
Charles B. Phillips Public Library District	Lynette Heiden
Coal City Public Library District	Jolene Fransiskovich
Manhattan-Elwood Public Library District	Ashley Hopper
Manteno Public Library District	Jamie Lockwood
Peotone Public Library District	Noreen Bormet
Plano Community Library District	Deanna Howard
Shorewood-Troy Public Library District	Jennie Mills
Three-Rivers Public Library District	Lauren Offerman

PROPOSAL FOR AUDITING SERVICES

References

Grundy County

1320 Union St
Morris, IL 60450

Matt Melvin
Finance Director
(815) 941-3124

Livingston County

112 W Madison
Pontiac, IL 61674

Diane Schwahn
Finance Director
(815) 842-0135

City of Morris

700 N. Division St.
Morris, IL 60450

Lori Werden
City Clerk
(815) 942-4026

Current Clients Receiving Certificates of Excellence in Financial Reporting for Annual Comprehensive Financial Reports

Schaumburg Township

One Illinois Boulevard
Hoffman Estates, IL 60169

Melissa Williams, DM
Township Administrator
(847) 884-0030 ext. 3010

Summit Hill School District 161

20100 S Spruce Dr
Frankfort, IL 60423

Julie Stearns, CPA
Director of Business Services
(815) 469-9103 ext. 9207

**EXHIBIT A:
RESUMES**

Tawnya R. Mack, CPA, Principal Partner

Tawnya R. Mack, CPA, has been practicing public accounting since 1998 and auditing governmental and non-profit entities for 25 years. She has been a partner since 2004 and has over 25 years experience in tax planning and preparation for individual, estate, gift tax and corporate clients. Tawnya also has extensive knowledge of state statutes and compliance requirements including reporting for TIF districts and Property Tax Extension Limitation Law (PTELL). She also has a vast knowledge of county statutes and reporting requirements including budget and tax levy preparation.



Phone: 815-942-3306 Ext. 221
Fax: 815-942-9430
E-mail: tmack@mackcpas.com

Education

Bachelor of Business Administration, Accounting
University of St. Francis, Joliet, IL

Titles, Memberships

Certified Public Accountant (CPA), 2000
Member of Illinois CPA Society (ICPAS)
Member of American Institute of Certified Public Accountants (AICPA)

Experience

Mack & Associates, P.C.
Echols, Mack & Associates, P.C.
TJ Smith & Associates, P.C.

Lauri Pope, CPA, Managing Partner

Lauri Pope, CPA, has been practicing public and private accounting since 1996, including 12 years in the private sector for a Fortune 500 Company. Lauri has been with Mack & Associates, P.C. since 2009. She has 28 years of accounting experience and has managed more than 70 audits over the past year. Lauri specializes in audits of local governments, focusing mainly on School Districts, Cities, and Villages. She is also a QuickBooks ProAdvisor.



Phone: 815-942-3306 Ext. 218
Fax: 815-942-9430
E-mail: lpope@mackcpas.com

Education

Bachelor of Business Administration, Accounting
University of St. Francis, Joliet, IL

Titles, Memberships

Certified Public Accountant (CPA), 1997
Member of Illinois CPA Society (ICPAS)
Member of American Institute of Certified Public Accountants (AICPA)

Experience

Mack & Associates, P.C.
Echols, Mack & Associates, P.C.
McDonald's Corporation
Smith & Dyer, P.C.

Cate Moulton, CPA, Senior Manager

Cate Moulton, CPA, has been practicing public accounting since 1999 and auditing governmental and not-for-profit entities for 25 years. Cate specializes in audits of local governments, focusing mainly on Villages, Park Districts, Fire Districts and Library Districts. She has assisted numerous governments in obtaining the GFOA Certificate of Achievement for Excellence in Financial Reporting. She also has 19 years' experience with individual and corporate tax preparation.



Phone: 815-942-3306 Ext. 220
Fax: 815-942-9430
E-mail: cmoulton@mackcpas.com

Education

Bachelor of Science in Business Administration
University of Illinois, Urbana-Champaign, IL

Titles, Memberships

Certified Public Accountant (CPA), 2000
Member of Illinois CPA Society (ICPAS)
Member of Illinois Government Finance Officers Association (IGFOA)

Experience

Mack & Associates, P.C.
Sikich LLP
Knutte & Associates, P.C.

Chris Christensen, Senior Manager/Supervisory

Chris Christensen joined our firm in 2008. His main focus is on small local governments specifically regarding Township, Fire District and Library audits. He has been a staff accountant for 9 years and serves as an in-charge on over 40 audits annually. Chris also has 11 years of experience in individual and corporate tax preparation.



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E-mail: cchristensen@mackcpas.com

Education

Associates of Arts in Agricultural Business
Joliet Junior College, Joliet, IL

Experience

Mack & Associates, P.C.
Echols, Mack & Associates, P.C.

Kyle Sheppard, CPA, Staff Accountant

Kyle Sheppard, CPA, joined the firm as an intern in 2020, and was hired on as a full-time staff accountant. Kyle has experience with personal and corporate tax preparation as well as governmental audits including Townships, Fire Districts, School Districts, Counties and Non-Profits. Kyle also has experience handling bookkeeping for several clients, both For-Profit and Non-Profit.



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E-mail: ksheppard@mackcpas.com

Education

Bachelor of Science in Business Administration
University of St. Francis, Joliet, IL

Titles, Memberships

Certified Public Accountant (CPA), 2022
Member of Illinois CPA Society (ICPAS)
Member of American Institute of Certified Public Accountants (AICPA)

Experience

Mack & Associates, P.C.

Madison Scheel, CPA, Staff Accountant

Madison Scheel, CPA, began her career at Mack & Associates, P. C. as a staff accountant in 2022. Madison has experience with governmental audits including Townships, Fire Districts, and School Districts.



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Education

Master of Business Administration, Accounting
University of St. Francis, Joliet, IL
Bachelor of Business Administration, Accounting
University of St. Francis, Joliet, IL

Titles, Memberships

Certified Public Accountant (CPA), 2022
Member of Illinois CPA Society (ICPAS)
Member of American Institute of Certified Public Accountants (AICPA)

Experience

Mack & Associates, P.C.

Jessika McGarvey, Staff Accountant

Jessika McGarvey joined the firm in 2023 as a full-time staff accountant and has been practicing accounting since 2017. Jessika has experience with personal, corporate, and tax-exempt tax preparation as well as governmental audits including Townships, Fire Districts, Library Districts, Villages, and Non-Profits.



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E-mail: jmccgarvey@mackcpas.com

Education

Bachelor of Business Administration, Accounting
University of St. Francis, Joliet, IL

Titles, Memberships

Member of Illinois CPA Society (ICPAS)

Experience

Mack & Associates, P.C.
Brian Zabel & Associates, P.C.

**EXHIBIT B:
PEER REVIEW LETTER**



Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

Report on the Firm's System of Quality Control

September 20, 2021

To the Partners of Mack & Associates, CPA P.C. and the
Peer Review Committee of the Peer Review Alliance:

We have reviewed the system of quality control for the accounting and auditing practice of Mack & Associates, CPA P.C. (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mack & Associates, CPA P.C. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mack & Associates, CPA P.C. has received a peer review rating of *pass*.

Hudgens & Meyer, LLC
Kim D. Meyer, CPA



Administering peer reviews for the following:

Illinois CPA Society | Indiana CPA Society | Iowa Society of CPAs | Kentucky Society of CPAs
South Carolina Association of CPAs | West Virginia Society of CPAs | Wisconsin Institute of CPAs

November 03, 2021

Tawnya Mack
Mack & Associates, CPA, PC
116 E Washington St Ste 1
Morris, IL 60450-2288

Dear Tawnya Mack:

It is my pleasure to notify you that on November 03, 2021, the Peer Review Alliance Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Committee

peerreview@icpas.org
800.993.0407, then dial 4

cc: Kim Meyer

Firm Number: 900004284431

Review Number: 583039

**EXHIBIT C:
SUBMITTAL REQUIREMENTS**

**APPENDIX A
PROPOSER GUARANTEES AND WARRANTIES**

1. The proposer certifies it can and will provide, as a minimum, all services set forth in the proposal.
2. Proposer warrants that it does not have any conflicts of interest with the County of Kendall, Illinois, its management staff, or its elected officials.
3. Proposer warrants that the firm and all assigned key professional staff are properly licensed to practice in the state of Illinois.
4. Proposer warrants that it is willing to and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
5. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the County of Kendall, Illinois.
6. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature: Tawnya R. Mack, CPA

Name (typed): Tawnya R. Mack, CPA

Title: Principal Partner

Firm: Mack & Associates, P.C.

Date: April 30, 2024

**APPENDIX B
TOTAL ALL-INCLUSIVE MAXIMUM PRICE**

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County	\$68,000	\$70,040	\$72,140	—	—
Circuit Clerk	\$5,750	\$5,925	\$6,100	—	—
Jail Commissary Fund	\$1,500	\$1,545	\$1,590	—	—
Forest Preserve	\$12,500	\$12,875	\$13,260	—	—
Kendall Area Transit	\$5,950	\$6,130	\$6,315	—	—
TOTAL (Annual)	\$ 93,700	\$ 96,515	\$ 99,405	\$ -	\$ -

*Optional years, subject to Kendall County acceptance

- One year renewal extensions for FYE 2027 and FYE 2028 will be offered at the request of the County. Renewal audit pricing for the specified years will be provided at the time of contract expiration.

FIRM SUBMITTING PROPOSAL: Mack & Associates, P.C.

Tawnya R. Mack, CPA
Signature of Authorized Representative

Principal Partner
Title

Tawnya R. Mack, CPA
Name of Authorized Representative

April 30, 2024
Date

APPENDIX C
RATES BY PARTNER, MANAGER, SUPERVISORY, STAFF, AND SPECIALIST

Professional Fees - Rates

TITLE	HOURLY RATE	ANTICIPATED HOURS
PARTNER	\$200	40
PARTNER	\$200	40
MANAGER	\$185	40
SUPERVISORY STAFF	\$165	120
STAFF	\$150	100
STAFF	\$150	80
STAFF	\$150	80
ADMIN	\$100	80
ADMIN	\$80	20

FIRM SUBMITTING PROPOSAL: Mack & Associates, P.C.

Tawnya R. Mack, CPA
 Signature of Authorized Representative

Principal Partner
 Title

Tawnya R. Mack, CPA
 Name of Authorized Representative

April 30, 2024
 Date

APPENDIX D
KENDALL COUNTY'S INSURANCE REQUIREMENTS

Proposer shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Proposer, its agents, representatives, or employees.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury, and personal & advertising injury with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if proposer has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damage.
3. Workers' Compensation insurance as required by the State of Illinois, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions) Insurance appropriate to the Proposer's profession, with limit no less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate.

If the Proposer maintains broader coverage and/or higher limits than the minimums shown above, Kendall County requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Proposer. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Kendall County.

Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

Kendall County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Proposer including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Proposer's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage

For any claims related to this contract, the Proposer's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 04 13 as respects Kendall County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by Kendall County, its officers, officials, employees, or volunteers shall be excess of the Proposer's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy

The Proposer may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance. No insurance policies maintained by the

Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Proposer's primary and excess liability policies are exhausted.

Notice of Cancellation

Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to Kendall County.

Waiver of Subrogation

Proposer hereby grants to Kendall County a waiver of any right to subrogation which any insurer of said Proposer may acquire against Kendall County by virtue of the payment of any loss under such insurance. Proposer agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not Kendall County has received a waiver of subrogation endorsement from the insurer.

Self-Insured Retentions

Self-insured retentions must be declared to and approved by Kendall County. Kendall County may require the Proposer to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or Kendall County.

Acceptability of Insurers

Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to Kendall County.

Verification of Coverage

Proposer shall furnish Kendall County with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to Kendall County before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Proposer's obligation to provide them. Kendall County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Subcontractors

Proposer shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Proposer shall ensure that Kendall County is an additional insured on insurance required from subcontractors.

Special Risks or Circumstances

Kendall County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

VERIFICATION OF INSURANCE & BINDER

ISSUED TO: Mack & Associates P.C.

We, the undersigned Insurance Brokers, hereby verify that **The Hanover Insurance Company** has issued the following described insurance, and which is in force as of the date hereof:

CPA OnePro Professional Liability

Policy Number:	Insurer:	Period:
LHN D062583 07	The Hanover Insurance Company	12 months commencing 12:01 a.m. 11/18/2023
LIMIT:	\$1,000,000 each claim \$1,000,000 annual aggregate (as provided for in the policy wording)	
RETENTION:	\$5,000 each claim \$5,000 aggregate (as more fully described in the policy wording)	
PRIOR ACTS DATE:	11/18/2010	
ENDORSEMENTS:	As quoted.	
CANCELLATION:	Should the above described policy be cancelled before the expiration thereof, we shall endeavor to mail 30 days written notice to the Certificate Holder, but failure to do so shall impose no obligation or liability of any kind upon the company, its agents, or representatives, subject to the terms, conditions, exclusions, and limitations of the policy.	
Certificate Holder(s):	Mack & Associates P.C. 116 E. Washington Street, Suite One Morris, IL 60450	

This document is furnished as a matter of information only. The issuance of this document does not make the person or organization to which it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurers. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto.

McGowanPRO
Stephen Vono
9/11/2023

ORDINANCE 2024 - _____

AGREEMENT BETWEEN
County of Kendall, Illinois

AND

Mack & Associates, P. C.

THIS AGREEMENT made and entered into this _____ day of _____, 2024, by and between Kendall County, Illinois, hereinafter called "The County" and Mack & Associates, P.C., hereinafter called "the CPA firm".

WHEREAS, the County has put forth a Request for Proposals to obtain services for the accounting and auditing of the County, the Kendall County Circuit Clerk, the Kendall County Jail Commissary Fund, and the Kendall County Forest Preserve District for the years ended November 30, 2024; November 30, 2025; November 30, 2026 and with an option to extend the accounting and auditing services two, separate, one year terms to November 30, 2027 and November, 30 2028; and

WHEREAS, the County has put forth a Request for Proposals to obtain services for the accounting and auditing of the Section 5311 Grant Award, and the Illinois Downstate Operating Assistance Program Grant for Kendall Area Transit Program for the years ended June 30, 2024; June 30, 2025; June 30, 2026 with an option to extend the accounting and auditing services two, separate, one year terms to June 30, 2027 and June 30 2028; and

WHEREAS, the CPA firm is equipped and staffed to perform the above audit; and;

WHEREAS, this agreement is in the public interest and fulfills the requirement of 50 ILCS 310/2 Governmental Account Audit Act, ... the governing body of each governmental unit shall cause an audit of the accounts of the unit to be made by an auditor or auditors. Such audit shall be performed annually and shall cover the immediately preceding fiscal year of the governmental

unit.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED, that the Request for Proposal submitted by the CPA firm shall be incorporated into the contract for services.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED, that the CPA firm will provide auditors of various classifications for the estimated hours as detailed in Appendix C of the RFP submitted by the CPA firm. The CPA firm will perform all work in accordance with U.S. generally accepted auditing standards, Government Auditing Standards, and applicable state and federal requirements. The total all-inclusive maximum price is as detailed in Appendix B of the RFP submitted by the CPA firm and included below:

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County	\$68,000	\$70,040	\$72,140	—	—
Circuit Clerk	\$5,750	\$5,925	\$6,100	—	—
Jail Commissary Fund	\$1,500	\$1,545	\$1,590	—	—
Forest Preserve	\$12,500	\$12,875	\$13,260	—	—
Kendall Area Transit	\$5,950	\$6,130	\$6,315	—	—
TOTAL (Annual)	\$ 93,700	\$ 96,515	\$ 99,405	\$ -	\$ -

*Optional years, subject to Kendall County acceptance

- One year renewal extensions for FYE 2027 and FYE 2028 will be offered at the request of the County. Renewal audit pricing for the specified years will be provided at the time of contract expiration.

The CPA firm shall submit interim billings that cover a period of not less than one calendar month to kadmin@kendallcountyl.gov for payment of services.

IT WITNESS THEREOF, Kendall County and the CPA firm have executed this agreement as of the date indicated below.

CPA Firm

Kendall County, Illinois

By Tawnya R. Mack, CPA

By _____

Title Principal Partner

Title _____

Date April 30, 2024

Date _____

PREPARED FOR:

COUNTY OF KENDALL, ILLINOIS



SUBMITTED BY:

Sikich LLP – State and Local Government
Lindsey Fish, CPA
Partner

1415 West Diehl Rd., Suite 400
Naperville, IL 60563
630.566.8400
lindsey.fish@sikich.com

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TRANSMITTAL LETTER

May 1, 2024

County of Kendall, Illinois
111 W. Fox Street
Yorkville, IL 60560

To Whom it May Concern:

Sikich is pleased to be considered for the appointment as independent auditors for the County of Kendall. We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a firm of our caliber.

We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to the County of Kendall. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 90 days, and look forward to the possibility of serving the County of Kendall.

Sincerely,

A handwritten signature in black ink that reads "Lindsey Fish". The signature is written in a cursive, flowing style.

Lindsey Fish, CPA
Partner

EXECUTIVE SUMMARY

We know what's challenging to County of Kendall. Here are the strategies and solutions we recommend for you in order to face those challenges head-on and achieve success.

Thank you for considering Sikich. We appreciate the opportunity to propose for the County of Kendall.

Sikich is one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products, with more than 1,000 employees serving clients in all 50 states. Clients turn to us for their professional service needs due to our deep industry knowledge working with organizations of their size and for the caliber of service and attention we provide—especially when it comes to dedicated, experienced service teams and partner access.

DEFINING YOUR CURRENT CHALLENGES

We recognize this is a time of constant change and ever-increasing accountability. The task of the County finance office is no longer to report financial results by long-standing standards that are widely known and commonly understood. The task in today's environment is to keep up with the ever-changing standards from GASB and the Office of Management and Budget with the new Uniform Guidance. The task is also to keep up with new reporting and accountability requirements from the state, new automated processing systems, and fringe benefit tax laws.

DEFINING YOUR BEST POSSIBLE SOLUTIONS

These ever-changing standards and accountabilities require adjusting computer systems and internal processes to adapt to the changing standards and then to report in accordance with the new standards. This shift in the environment has caused a shift in the County thinking about an audit firm. We understand that the County requires a year-round partner, who will assist the County in keeping up to date with the standards and provide assistance, when needed, on specialty topics, as well as someone who can audit to the standards. Sikich is on the leading edge of the standards as they are being developed. We also have a strong commitment to current and effective technology as our firm has a solid core of technological abilities supported by a full technology division.

DEFINING YOUR FUTURE SUCCESS

Additional details around our audit-specific capabilities are included in the next section of this document. These capabilities, in combination with our timely completion and issuance of your reports, will not only fulfill your current needs, but will undoubtedly drive stability for the County of Kendall.

Throughout the following paragraphs, you will find summaries of each section within this proposal. We encourage you to review each section in its entirety to gain a detailed understanding of how we can help you build your bottom line and achieve success.

WHY THE COUNTY OF KENDALL SHOULD SELECT SIKICH

Clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Specifically, Sikich offers access to resources, decades of experience and passion for action necessary to face your challenges head-on with you.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

A crucial component to the County of Kendall's success is working with a team completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Your engagement team is made up of senior professionals who will provide the expertise, insights and responsiveness your organization requires.

SPECIFIC AUDIT APPROACH

Our approach is always holistic, forward-thinking and customized for the County of Kendall's specific needs. We operate in a way that provides full attention to evaluating significant areas, including those that present the greatest risk and where new opportunities for financial and operational improvement may exist.

SCOPE OF SERVICES FOR THE COUNTY OF KENDALL

The scope of our work for the County of Kendall is outlined in the following proposal. We want to invest in what we hope will become a long-lasting relationship with the County of Kendall, which is why we commit to delivering the results the County of Kendall requires. The timeline of the engagement on which we are proposing is outlined in this section.

We would be honored to call the County of Kendall our client and look forward to working with you.

TECHNICAL PROPOSAL

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the County of Kendall in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the County of Kendall and is independent with respect to any non-attest services provided to the County of Kendall, both in fact and in appearance to any knowledgeable third party.

LICENSE TO PRACTICE IN ILLINOIS

Sikich is a licensed Public Accountant Limited Liability Partnership in Illinois (license #066-003284). All of the partners assigned to the engagement are registered and licensed Certified Public Accountants (CPAs) in Illinois. In addition, all of the professional staff assigned to the engagement are full-time staff and are either registered Certified Public Accountants or are completing the exam.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Sikich commits to providing a team of senior professionals, all of whom have unmatched expertise in the government industry.

A crucial component to the County of Kendall's success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The County of Kendall will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with government entities. Our firm offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable. In the event of staff turnover on the County of Kendall engagement, we will seek the prior written approval of the County of Kendall.

The County of Kendall's key engagement team members will be supported by staff on the firm's government services team. Please refer to the Exhibits section on page 19 to read biographies of the County of Kendall's engagement team.

LINDSEY FISH, CPA

ENGAGEMENT PARTNER

As engagement partner, Lindsey will be responsible for the overall management of the audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the County of Kendall's annual financial report. Moreover, our firm's philosophy is to have the team leader on location during the completion of fieldwork. Therefore, Lindsey will be present at the County of Kendall's offices during both our preliminary and final fieldwork.

BRIAN D. LEFEVRE, CPA, MBA

RESOURCE PARTNER

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner.

NICK BAVA, CPA, MAS

RESOURCE PARTNER

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner.

ANTHONY M. CERVINI, CPA, CFE

RESOURCE PARTNER

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner.

JAMES R. SAVIO, CPA, MAS
QUALITY CONTROL PARTNER

The quality control partner will provide a second partner review of the audit workpapers and the County of Kendall's annual financial report.

LAUREN ALLEN, CPA
AUDIT MANAGER

As the audit manager, Lauren will be another contact for anything related to the successful audit of your organization. Lauren will be responsible for leading the assurance team in the field and coordinating all assurance efforts.

ADDITIONAL PROFESSIONAL STAFF

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA, as well as internal courses.

This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any "on the job accounting or financial reporting training" by your staff. Moreover, we can assure the County of Kendall the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to your approval.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

The following is a list of significant engagements performed last year that are similar to the engagement proposed for the County of Kendall.

Name	Contact
Stephenson County 50 W. Douglas Street, Suite 102 Freeport, IL 61032	Ms. Georgia Newcomer County Administrator 815.235.8277 gnewcomer@stephensoncountyil.gov
Peoria County 324 Main Street, Room 501 Peoria, IL 61602	Ms. Heather McCord, CMA-CSCA Chief Financial Officer 309.495.4859 hmccord@peoriacounty.org
Union County 309 West Market Street, Room 110 Jonesboro, IL 62952	Ms. Angie Johnson County Administrator 618.833.8276 ajohnson@unioncountyil.gov
Ogle County 105 S. 5 th Street, Suite 114 Oregon, IL 61061	Ms. Tiffany S. O'Brien County Treasurer 815.732.1100 treasurer@oglecountyil.gov
Boone County (Former Client) 1212 Logan Avenue, Suite 102 Belvidere, IL 61008	Ms. Becky Tobin County Administrator 815.547.4770 btobin@boonecountyil.gov
DeKalb County (Former Client) 200 North Main Street Sycamore, IL 60178	Mr. Robert Miller Comptroller 815.895.7127 rmiller@dekalbcounty.org

SPECIFIC AUDIT APPROACH

From identifying expectations to executing a plan to preparing for next year, our approach is holistic and always forward-thinking.

For the County of Kendall, our approach satisfies a number of requirements, including high-quality service, access to senior resources and specialization in the government industry. We strongly believe Sikich is the firm that can offer you all of these and more.

We will tailor this engagement to the County of Kendall's specific needs—always with a view toward identifying new opportunities for financial and operational improvement. Procedures are designed to give full attention to evaluating significant areas, including those that present the greatest risk. Sikich's holistic approach will address critical compliance and risk management needs.

Before embarking on this engagement, we will make certain to have a clear understanding of your mission and strategic direction. We do this by identifying and addressing risks and helping you ensure financial strength. We strongly believe there is no such thing as too much communication, not only during the engagement, but also throughout the year.



AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on the County of Kendall's governmental activities, business-type activities, each major fund and the aggregate remaining fund information that collectively comprise the County of Kendall's basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. Our firm will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the County of Kendall provide us with the basic information required for our audit.

Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the County of Kendall
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict firm policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

QUALITY CONTROL

At Sikich, we are committed to providing the highest quality audits in the industry. The County of Kendall can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our firm has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. In 2023, we received our twelfth consecutive peer review unmodified ("pass") report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee and our Partner-in-Charge of Quality Assurance. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a firm-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.

WHY THE COUNTY OF KENDALL SHOULD SELECT SIKICH

Our team works devotedly with governmental entities just like yours, has the resources required to perform this engagement and is technically experienced and insightful.

As previously mentioned, clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Your challenges are our challenges, and chances are, we have successfully faced them many times before. Aside from this, here are a number of reasons how the County of Kendall can benefit from a relationship with Sikich.

ACCESS

With Sikich, you get access to a multitude of resources that will help your organization grow today and in the future.

ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognitions in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled involvement from our most senior resources. Our partners are on-site during audit fieldwork and are available year-round for direct consultation as issues occur.

ACCESS TO EDUCATION

The County of Kendall will remain abreast of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the County of Kendall's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 84 Fiduciary Activities
- GASB Statement No. 87 Leases
- The New GASB Reporting Model
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Economic Condition Reporting
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- The New Look of HR: 2021
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment

ACCESS TO VALUE

Your organization will receive extraordinary value for Sikich's fee because we are dedicated to a customer-centric approach that includes open communication, respect and clear results. As a leader, the overall success of your organization should be the core of your focus. We're here to be your trusted advisor for those functions you can't focus on every moment, as well as for issues affecting the government industry, including new accounting pronouncements and employee benefit regulations. We understand that each client has its own unique set of needs, business practices and operating environment. Our services are tailored to the specific needs of your organization.

EXPERIENCE

Helping clients achieve long-term success is what we do. Our professionals will bring to your engagement the deep industry and service-level experience they have accumulated throughout the years.

EXPERIENCE IN YOUR INDUSTRY

Sikich's state and local government team provides services to more than 450 counties, cities, villages, towns and other local governments. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our firm to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- Central Association of College and University Business Officers (CACUBO)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of Missouri (GFOA-MO)
- Government Finance Officers Association of the United States and Canada (GFOA)
- ICPAS Governmental Report Review Committees
- IGFOA Technical Accounting Review Committee
- Illinois Association of County Board Members and Commissioners (IACBMC)
- Illinois Association of Fire Protection Districts (IAFPD)
- Illinois Association of Park Districts (IAPD)
- Illinois Association of School Business Officials (IASBO)
- Illinois City/County Management Association (ILCMA)
- Illinois County Treasurers' Association (ICTA)
- Illinois CPA Society (ICPAS)
- Illinois Government Finance Officers Association (IGFOA)
- Illinois Library Association (ILA)
- Illinois Municipal Treasurers Association (IMTA)
- Illinois Parks and Recreation Association (IPRA)
- Illinois Tax Increment Association (ITIA)
- International City/County Manager's Association (ICMA)
- National Association of College and University Business Officers (NACUBO)

EXPERIENCE IN WHAT WE DO

Your Sikich engagement team is comprised of senior CPAs who have been working in the field for years. Providing high-quality audit services is second nature to each of them, which is proven through our impressive track record of helping clients succeed. This team will provide the County of Kendall with timely completion of professional services. Moreover, members of the Sikich government services team have served as expert speakers to organizations, state GFOAs and others for formal presentations at local meetings and annual conferences on a variety of governmental accounting, auditing and financial reporting topics. We have also developed governmental accounting, auditing and financial reporting training courses for various organizations with members of our firm serving as lead instructors for the courses.

EXPERIENCE IN GOVERNMENT OPERATIONS

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services in the Midwest to governmental entities. Our team of professionals specializes in the management, operations and financing of general-purpose state and local governments, park districts, intergovernmental organizations, municipal utilities and special districts. This focus and our exemplary reputation assure the County of Kendall the highest quality work and the most cost-effective delivery of services.

INITIATIVE

One of our strengths at Sikich is our need to be proactive. We find potential issues before you have to worry about them, because we're ready with a solution.

INITIATIVE FOR A SMOOTH TRANSITION

Your transition to Sikich will be a non-disruptive one. Sikich has directed the transition of many new clients and will bring this experience to the County of Kendall engagement team. Your engagement team will have continuous, hands-on involvement in what we consider an important relationship with the County of Kendall. We have many ways of achieving this transition such as:

- Developing an agreed-upon timetable for deliverables and follow up regularly on their progress
- Utilizing concise audit programs, eliminating unnecessary audit steps and preparing audit schedules and workpapers
- Using existing client materials to the greatest extent possible, such as internal control memos and client assistance letters

INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations and audit-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to the County of Kendall, we keep you abreast of regulatory changes and best business practices to ensure we identify crucial opportunities that will benefit the County of Kendall.

INITIATIVE FOR YOUR SATISFACTION

The County of Kendall's success is built upon the quality services and value you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the firm?
- What is your vision for the County of Kendall?

SCOPE OF SERVICES FOR THE COUNTY OF KENDALL

We will exceed your expectations by conducting and delivering on a high-quality engagement within your required timeline—all for a reasonable fee.

We are proposing to provide the following services to the County of Kendall as specified in the RFP:

- Audit of basic financial statements of the County of Kendall for the fiscal year ending November 30, 2024.
- Preparation of twenty-five (25) bound copies and an electronic copy (.pdf) of the annual financial report (MD&A to be provided by the County of Kendall);
- Preparation of fifteen (15) bound copies and electronic copies (.pdf) of the Circuit Clerk’s Annual Financial Report, Jail Commissary Fund Annual Financial Report, Forest Preserve Annual Financial Report, and the Kendall Area Transit Program Annual Financial Report;
- Preparation of twenty-five (25) bound copies and an electronic copy (.pdf) of the management letter for the County of Kendall, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- Preparation of twenty-five (25) bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable
- Retain workpapers for seven (7) years in accordance with firm standards;
- Reporting to the County Board in accordance with generally accepted auditing standards; and
- Exit conference(s) with the County of Kendall Officials to present the completed audit and related materials.

CLIENT SERVICE TIMELINE

EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY
<p>I. Preliminary Planning</p> <p>During this phase of the audit, we would meet with representatives of the County of Kendall to discuss the approach we would take during the audit, focusing on areas of particular concern to the County of Kendall as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.</p>	The meeting would be attended by the engagement partner and engagement manager, if necessary.								
<p>II. Preliminary Fieldwork</p> <p>During this phase of the audit, we would develop an understanding and documentation of the County of Kendall's accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. In addition, we may perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our planning materiality on an individual fund basis and complete a preliminary analytical review of the County of Kendall's financial position as a whole.</p> <p>In addition, we would review all minutes from the meetings of the County Board; review all ordinances adopted by the County of Kendall during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by the County of Kendall; and perform our fraud interviews in accordance with Statement on Auditing Standards (SAS) No. 99. Upon completion of this phase, we would finalize all necessary confirmations the County of Kendall will prepare; review all proposed client assisted work papers and the timing of preparation by the County of Kendall; develop our audit programs for the next phase of the audit and review and document any changes to the County of Kendall's Annual Financial Report; and prepare the schedule for the remainder of the audit.</p>	This phase would be completed by the engagement partner, engagement manager and professional staff.								
<p>III. Fieldwork</p> <p>During this phase of the audit, we would complete all of our substantive testing of the account balances and prepare the draft of the County of Kendall's financial statements with a rough draft of the financial statements provided to the County of Kendall at the conclusion of field work. We will also prepare the draft of the management report. In addition, an exit conference would be held with officials from the County of Kendall to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings.</p>	This phase would be completed by the engagement partner, engagement manager and one to two professional staff.								

EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY
<p>IV. Workpaper Review and Report Production</p> <p>During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource partner and the quality control partner. All workpapers are reviewed by the engagement partner during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon the County of Kendall's staff after fieldwork has been completed.</p>	This phase would be completed by the engagement partner, resource partner and the quality control partner.								
<p>V. Drafts to the County of Kendall</p> <p>We will deliver a preliminary draft of the Annual Financial Report at the end of fieldwork. A revised draft will be delivered by the engagement partner and reviewed in-depth with representatives of the County of Kendall within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to the County of Kendall no later than three business days after receiving all proposed changes.</p>	This phase would be completed by the engagement partner.								
<p>VI. Completion of the Audit</p> <p>Upon approval of the drafts by the County of Kendall, we will present the signed, bound copies of the annual financial report, the management letter and the additional reports described in this proposal. The engagement partner will be available for meetings with representatives of the County of Kendall including the County of Kendall Board President, the County and management for formal presentations of the reports.</p>	This phase would be completed by the engagement partner.								
<p>VII. Support to the County of Kendall</p> <p>Our firm does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to the County of Kendall. In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert the County of Kendall to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of the County of Kendall.</p>	This phase would be completed by the engagement partner.	Ongoing							

In future years, we would develop a similar plan and timeframe with the assistance of the County of Kendall to ensure the timely identification and resolution of any critical accounting and auditing issues prior to the issuance of our opinion and the comprehensive annual financial report. These completion dates are well within the deadlines established by the County of Kendall. We have a proven track record of meeting and exceeding deadlines established by our clients.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our firm's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the appropriate personnel as defined in our professional standards. The timing of this discussion will provide the County of Kendall with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the appropriate level as defined in our professional standards.

Our firm's philosophy on additional fees and/or billings is based on an understanding between the firm and the client of the scope of the work to be performed. We have proposed a "not-to-exceed fee" for the audit, the scope and timing of which was specified by the County of Kendall. The billings for the audit would not exceed this fee unless the County of Kendall specifically requests that the scope of the engagement be expanded and the County of Kendall and the firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.

EXCEPTIONS

Page 17 – Sikich does not provide copies of our insurance policies.

Page 18 – Sikich issues a Master Services Agreement and annual Statement(s) of Work. These will be the controlling documents for the audit engagement(s).

Appendix D – Sikich will provide insurance certificates if engaged by the County.

ADDITIONAL RESOURCES AND SERVICES

With more than a dozen services, our areas of expertise are oftentimes complementary of one another. How else can we help you meet your government's goals?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer and talk to your engagement partner about how these services may complement what you are already seeking.

DISPUTE ADVISORY

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

HUMAN RESOURCES

Your people are a large part of what makes up your organization. Recruiting, training and retaining employees are vital parts of ensuring your organization continues to provide only the best for your constituency. With services such as recruiting and onboarding, compensation and compliance, employee benefits and more, you can better understand what will keep your employees happy and productive.

MARKETING

The effectiveness of your marketing efforts can make or break your organization's success. From eye-catching logos to print and digital collateral, every piece must work for an intended audience. By delivering the right stories and amplifying those messages, you will properly position your organization in the marketplace.

PROCESS IMPROVEMENT

Processes truly define organizations but are often forgotten when seeking root causes to problems or managing more efficient and effective services. Improvements to existing processes—ranging from development review to utility billing—have the potential to decrease cycle time, increase quality and result in higher customer satisfaction. Sikich employs a customer-centric approach to process improvement by involving internal and external customers to understand and make meaningful improvements while continuing to meet their needs.

PUBLIC RELATIONS

Achieve a higher media profile, greater mindshare among your constituents and proper positioning in the marketplace with a thoughtful, research-based and integrated approach to public relations. From overall positioning to media relations, conveying the right stories to the right people is critical in an effective public relations program.

TECHNOLOGY: IT SERVICES

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Organizational management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity—if implemented the right way.

TECHNOLOGY: SECURITY AND COMPLIANCE

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

FEE PROPOSAL

PROPOSAL COST SUMMARY

See Appendix B

The fees presented in Appendix B assume that the County of Kendall will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger and will prepare certain schedules of account analysis and confirmations of account balances.

We want to invest in what we hope will become a long-lasting relationship with the County of Kendall, which is why we will absorb the costs of the orientation and nonrecurring procedures required in an initial engagement. We estimate these costs to be 20% of our first-year fees.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice. Invoices not paid within 60 days are assessed a finance charge of 1 percent per month (12 percent annually).

EXHIBITS

We know you likely have many more questions for us. Take a look at the attached documents for additional information about our firm and those who will work with you.

ENGAGEMENT TEAM BIOGRAPHIES

- Lindsey Fish, CPA
- Brian D. LeFevre, CPA, MBA
- Nick Bava, CPA, MAS
- Anthony M. Cervini, CPA, CFE
- James R. Savio, CPA, MAS
- Lauren Allen, CPA

APPENDIX A

APPENDIX B

APPENDIX C

SIKICH RESOURCES

STATE & LOCAL GOVERNMENT SERVICES

FIRM PROFILE

PEER REVIEW

LINDSEY FISH

CPA

Audit Partner

Lindsey Fish, CPA, is an audit partner at Sikich where she began her career in 2013. Lindsey provides assurance and advisory services to a variety of municipalities, counties, community colleges, park districts, school districts and other special districts. Lindsey is a member of the Illinois Government Finance Officers Association, serving as the Regional Coordinator for the Rock River Chapter, the Illinois Association of School Business Officials, and the Illinois Association of County Officials. She frequently speaks to these organizations on a variety of accounting, auditing and internal control topics.

SERVICE AREAS

- Governmental Audit & Accounting
- Governmental Financial Reporting

AFFILIATIONS

- Illinois CPA Society
- Illinois Government Finance Officers Association – Regional Coordinator for the Rock River Region Chapter
- Illinois Association of School Business Officials – Accounting, Auditing & Financial Reporting Professional Development Committee Member

EDUCATION

- Bachelor's Degree in Accounting, Illinois State University



LOCATION:

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lindsey.fish@sikich.com

BRIAN D. LEFEVRE

CPA, MBA

Partner

Brian D. LeFevre, CPA, MBA, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, and cash and debt management. Brian has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1993. He has also been responsible for developing and serving as lead instructor for governmental accounting, auditing and financial reporting training courses internally for the Firm and for the Illinois Government Finance Officers Association (IGFOA). Brian previously served as Chair of the Governmental Report Review Committee of the Illinois CPA Society.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting
- Police and Fire Pension Accounting Services

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Report Review Committee
- Illinois Government Finance Officers Association
- GFOA Special Review Committee
- Northern Illinois Alliance of Fire Protection Districts
- Illinois Public Pension Fund Association
- Aurora Downtown Kiwanis Club, Former Treasurer and Board Member
- Greater Aurora Chamber of Commerce Leadership Academy, Class of 1996
- Lord of Life Church, Former Executive Director and Treasurer

EDUCATION

- Bachelor's Degree in Accounting, Valparaiso University
- Master of Business Administration, Northern Illinois University



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brian.lefevre@sikich.com

NICK BAVA

CPA, MAS

Partner

Nick Bava, CPA, MAS, is an audit partner at Sikich, where he provides assurance and advisory services to a variety of governmental entities, with a focus on cities, villages, and park districts. He also works with not-for-profit entities including community colleges. He is responsible for providing technical services to Sikich's government clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management. Acting as the liaison between the client and engagement team, Nick conducts audit engagements, prepares and reviews financial statements, and assesses clients' business processes.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting
- Not-for-Profit Audit, Accounting

AFFILIATIONS

- Illinois Government Finance Officers Association, Conference Planning Committee
- Illinois CPA Society
- Government Finance Officers Association
- Metro West Council of Government
- Illinois City/County Management Association

EDUCATION

- Bachelor's Degree in Accounting, Illinois State University
- Master of Accounting Sciences, Northern Illinois University



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ANTHONY M. CERVINI

CPA, CFE

State & Local Government Audit Leader

Anthony M. Cervini, CPA, CFE, is the State & Local Government Audit Leader at Sikich. Anthony is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management.

Anthony has participated in hundreds of audits of municipalities and other governmental entities since beginning his career with Sikich in 2005. He also has been responsible for serving as lead instructor for governmental accounting, auditing, financial reporting, cash management, and internal control courses internally and throughout the Midwest.

Anthony serves as a member of the Government Finance Officers Association (GFOA) Special Review Committee and is the current Chair of the Illinois CPA Society Government Report Review Committee. Anthony previously served as a budget reviewer for the GFOA Distinguished Budget Presentation Award.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society Government Report Review Committee
Chairperson (2021-present)
GAAP Basis Reporting, Sub-Chair (2018-2020)
- Illinois Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- GFOA Special Review Committee
- Naperville Area Humane Society, Treasurer (2010-2017)
- PrimeGlobal Managers' Leadership Program (2015-2016)

EDUCATION

- Bachelor's Degree in Accounting, The University of Iowa
- Master of Business Administration, Benedictine University



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JAMES R. SAVIO

CPA, MAS

Partner

James R. Savio, CPA, MAS, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, revenue and expenditure forecasting and cash and debt management. Jim has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1995. He has also been responsible in developing and serving as lead instructor for governmental accounting, auditing, financial reporting and cash management courses both internally and externally. Jim serves on the Illinois Government Finance Officers Association's Technical Accounting Review Committee and the Illinois CPA Society Governmental Executive Committee. Jim also serves as a committee member for Sikich's mentoring program and assists in the development and implementation of Sikich's new hire training program.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Executive Committee
- Illinois Government Finance Officers Association
Technical Accounting Review Committee
- Greater Aurora Chamber of Commerce Leadership Academy,
Class of 1998

EDUCATION

- Master of Accounting Sciences, Northern Illinois University
- Bachelor's Degree in Accounting, Northern Illinois University



LOCATION: NAPERVILLE OFFICE

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LAUREN ALLEN

CPA

Audit Manager

Lauren Allen, CPA, is an audit manager with in-depth experience providing assurance and advisory services. Lauren focuses on serving government clients, such as cities, villages, and townships. Her areas of expertise include audit services and financial reporting.

SERVICE AREAS

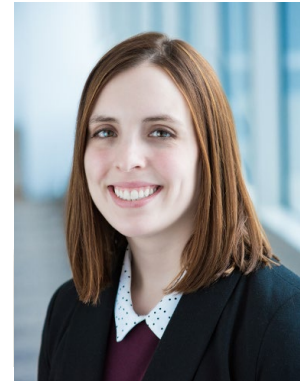
- Assurance & Advisory Services
- Audit & Financial Reporting Services
- Government

AFFILIATIONS

- Illinois CPA Society

EDUCATION

- Bachelor's Degree in Accounting, North Central College
- Associate's Degree in Business, Waubonsee Community College



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**APPENDIX A
PROPOSER GUARANTEES AND WARRANTIES**

1. The proposer certifies it can and will provide, as a minimum, all services set forth in the proposal.
2. Proposer warrants that it does not have any conflicts of interest with the County of Kendall, Illinois, its management staff, or its elected officials.
3. Proposer warrants that the firm and all assigned key professional staff are properly licensed to practice in the state of Illinois.
4. Proposer warrants that it is willing to and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
5. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the County of Kendall, Illinois.
6. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Lindsey Fish

Signature: _____

Name (typed): Lindsey Fish, CPA

Title: Partner

Firm: Sikich LLP

Date: May 1, 2024

**APPENDIX B
TOTAL ALL-INCLUSIVE MAXIMUM PRICE**

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County	\$55,000	\$57,200	\$59,490	\$61,870	\$64,345
Circuit Clerk	5,000	5,200	5,410	5,625	5,850
Jail Commissary Fund	2,500	2,600	2,705	2,815	2,930
Forest Preserve	10,000	10,400	10,815	11,250	11,700
Kendall Area Transit	5,000	5,200	5,410	5,625	5,850
TOTAL (Annual)	\$ 77,500	\$ 80,600	\$ 83,830	\$ 87,185	\$ 90,675

*Optional years, subject to Kendall County acceptance

FIRM SUBMITTING PROPOSAL: Sikich LLP

Lindsey Fish

Signature of Authorized Representative

Partner

Name of Authorized Representative

Partner

Title

May 1, 2024

Date

APPENDIX C
RATES BY PARTNER, MANAGER, SUPERVISORY, STAFF, AND SPECIALIST

Professional Fees - Rates

TITLE	HOURLY RATE	ANTICIPATED HOURS
PARTNERS	\$250	43
MANAGERS	\$225	80
SUPERVISORY STAFF	\$200	81
STAFF	\$180	80
STAFF	\$180	80
STAFF		
STAFF		
OTHER (ADMIN)	\$150	25

FIRM SUBMITTING PROPOSAL: Sikich LLP

Lindsey Fish

 Signature of Authorized Representative

Lindsey Fish
 Name of Authorized Representative

Partner

 Title

May 1, 2024
 Date

LOCAL GOVERNMENT RESOURCES



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STATE AND LOCAL GOVERNMENT SERVICES

Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

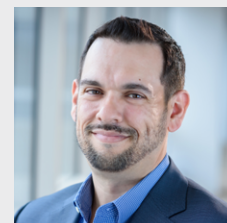
- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts
- State Departments & Agencies

TEAM LEADER



ANTHONY CERVINI
CPA, CFE

STATE & LOCAL GOVERNMENT
AUDIT LEADER

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WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.



OUR EXPERTS



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PARTNER

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ABOUT SIKICH

Sikich LLP is a global company specializing in technology-enabled professional services. Now with more than 1,500 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

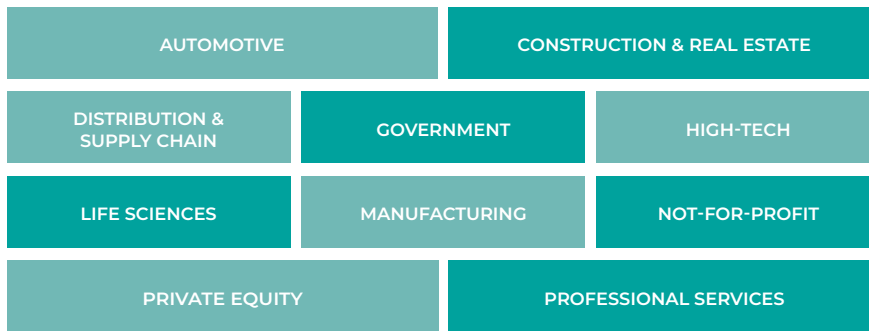


Sikich LLP is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

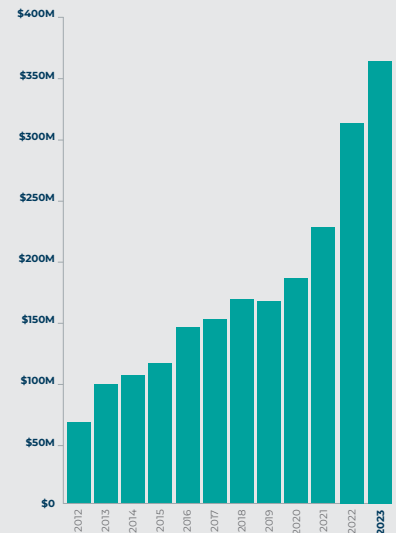
ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management**
- Workforce Risk Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.
 ** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

WHO WE ARE

TOTAL PARTNERS140+
 TOTAL PERSONNEL1,900+
 2023 REVENUE\$363.8M



OFFICE LOCATIONS

- | | |
|-------------------------|------------------------|
| Ahmedabad, GJ | Sacramento, CA |
| Alexandria, VA | 925.577.5144 |
| 703.836.1350 | Milwaukee, WI |
| 703.836.6701 | 262.754.9400 |
| Bangalore, KA | Naperville, IL |
| Boston, MA | 630.566.8400 |
| 508.485.5588 | Peoria, IL |
| Chattanooga, TN | 309.694.4251 |
| 423.954.3007 | Princeton, NJ |
| Chicago, IL | 609.285.5000 |
| 312.648.6666 | Richfield, OH |
| Cleveland, OH | 330.864.6661 |
| 440.238.0445 | Springfield, IL |
| Coimbatore, TN | 217.793.3363 |
| Decatur, IL | St. Louis, MO |
| 217.423.6000 | 314.275.7277 |
| Indianapolis, IN | Washington, MO |
| 317.842.4466 | 636.239.4785 |
| Los Angeles, CA | |
| 877.279.1900 | |

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.



Sikich is among the **50 firms that place on Inside Public Accounting's 2023 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



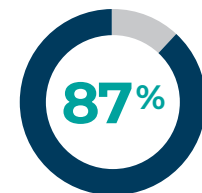
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.



Report on the Firm's System of Quality Control

August 30, 2023

To the Partners of Sikich LLP
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <http://www.aicpa.org/prsummary>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.



ANDERS MINKLER HUBER & HELM LLP
Certified Public Accountants