



### AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Auditing Services Agreement with Sikich, LLP for FY 2022-2025		
Presenter & Title:	Rita Kruse, Finance Director		
Date:	March 7, 2022		
<b>Please Check Appropriate Box:</b>			
<input checked="" type="checkbox"/>	Committee of the Whole Meeting		Special Committee of the Whole Meeting
<input checked="" type="checkbox"/>	City Council Meeting		Special City Council Meeting
	Public Hearing		Other -
Associated Strategic Plan Goal/Objective: SG-I			
Estimated Cost: \$46,000	Budgeted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Other Funding? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<i>If "Other Funding," please explain how the item will be funded:</i>			
<b>Executive Summary:</b>			
<p>A Request for Proposal (RFP) for Professional Auditing Services for Financial Statements for the City of Geneva and Tri-Com Central Dispatch was emailed to firms that are members with the Illinois Government Finance Officers Association (IGFOA) and posted on the City website. The City received two proposals.</p> <p>Sikich LLP (Sikich) is the lowest responsible responder to the RFP. Sikich was the City's auditors for fiscal years 2014-2017. Sikich has extensive experience in the state and local government industry with many Illinois clients that are comparable to the City, possesses quality professional staff serving on Illinois and national accounting committees, and provides valuable complimentary training seminars and webinars to its clients. The auditing services agreement provides the not-to-exceed fees for the agreed upon services for the next 4 fiscal years.</p> <p>The fees for the first year of the agreement are \$46,000 for the Annual Comprehensive Financial Report (ACFR), two TIF Audit Reports, Comptrollers Report, Consolidated Year End Financial Report and Single Audit Report. The agreement includes a fee for a Single Audit Report as the City receives more than \$750,000 in Federal Funds (American Rescue Plan Act funds).</p> <p>A comparison table of the first year costs is below:</p>			
	<b>Sikich LLP</b>	<b>Crowe, LLP</b>	
ACFR	\$37,500	\$51,000	
Single Audit	3,500	5,000	
AFR (State Comptroller)	500	1,500	
CYEFER (IL GATA Report)	500	1,500	
TIF 2	2,000	1,750	
TIF 3	2,000	1,750	
<b>Total</b>	<b>\$46,000</b>	<b>\$62,500</b>	

<b>Attachments:</b> <i>(please list)</i>
<ul style="list-style-type: none"><li>• Resolution</li><li>• City of Geneva Request for Qualifications for Professional Auditing Services</li></ul>
<b>Voting Requirements:</b>
<i>This motion requires a simple majority vote.</i>
<i>The Mayor may vote on three occasions: (a) when the vote of the aldermen or trustees has resulted in a tie; (b) when one half of the aldermen or trustees elected have voted in favor of an ordinance, resolution, or motion even though there is no tie votes; or (c) when a vote greater than a majority of the corporate authorities is required by state statute or local ordinance to adopt an ordinance, resolution, or motion.</i>
<b>Recommendation / Suggested Action:</b> <i>(how item should be listed on agenda)</i>
Recommend Approval of Resolution Authorizing Acceptance of the Auditing Services Proposal from Sikich, LLP.

**RESOLUTION NO. 2022-36**

**RESOLUTION AUTHORIZING ACCEPTANCE OF GENEVA  
AUDITING SERVICES PROPOSAL WITH SIKICH, LLP**

---

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GENEVA,  
KANE COUNTY, ILLINOIS, as follows:**

**SECTION 1:** That the City Administrator is hereby authorized to accept, on behalf of the City of Geneva, the City of Geneva Auditing Services proposal with Sikich, LLP, attached hereto as "Exhibit A".

**SECTION 2:** This Resolution shall become effective from and after its passage as in accordance with law.

**PASSED** by the City Council of the City of Geneva, Kane County, Illinois, this 7<sup>th</sup> day of March, 2022.

**AYES: \_\_ NAYS: \_\_ ABSENT: \_\_ ABSTAINING: \_\_ HOLDING OFFICE: \_\_**

Approved by me this 7th day of March, 2022.

\_\_\_\_\_

Mayor

ATTEST:

\_\_\_\_\_

City Clerk

February 14, 2022



# SERVICE PROPOSAL

## Auditing Services

PREPARED FOR:

# CITY OF GENEVA AND TRI-COM CENTRAL DISPATCH



SUBMITTED BY:

Sikich LLP  
Brian D. LeFevre, CPA, MBA  
Partner, Government Services

1415 West Diehl Rd., Suite 400  
Naperville, IL 60563  
630.566.8505  
[brian.lefevre@sikich.com](mailto:brian.lefevre@sikich.com)

Sikich LLP  
Nick Bava, CPA, MAS  
Senior Manager, Government Services

1415 West Diehl Rd., Suite 400  
Naperville, IL 60563  
630.210.3092  
[nick.bava@sikich.com](mailto:nick.bava@sikich.com)



## TABLE OF CONTENTS

<b>Transmittal Letter .....</b>	<b>3</b>
<b>Executive Summary .....</b>	<b>4</b>
<b>Technical Proposal .....</b>	<b>5</b>
Statement of Independence .....	5
License to Practice in Illinois.....	5
Partner, Supervisory and Staff Qualifications and Experience .....	5
Similar Engagements with Other Government Entities .....	7
Specific Audit Approach.....	8
<b>Why the City of Geneva Should Select Sikich.....</b>	<b>10</b>
Access.....	10
Experience.....	11
Initiative.....	12
<b>Scope of Services for the City of Geneva.....</b>	<b>13</b>
<b>Scope of Services for Tri-Com Central Dispatch .....</b>	<b>14</b>
<b>Additional Resources and Services .....</b>	<b>18</b>
<b>Fee Proposal .....</b>	<b>19</b>
Proposal Cost Summary .....	19
Schedule of Hourly Rates .....	19
Schedule of Hours by Category.....	19
Sample Annual Comprehensive Financial Report (ACFR).....	19
<b>Exhibits.....</b>	<b>20</b>
References.....	20
Pricing Sheet.....	20
Disqualification of Certain Offerors.....	20
Anti-Collusion Affidavit and Certification.....	20
Conflict of Interest.....	20
Tax Compliance Affidavit.....	20
Engagement Team Biographies .....	20
Sikich Resources .....	20
State & Local Government Services .....	20
Firm Profile.....	20
Peer Review .....	20

## TRANSMITTAL LETTER

February 14, 2022

Ms. Rita Kruse  
Finance Director  
City of Geneva  
22 S. First Street  
Geneva, Illinois 60134

Dear Ms. Kruse,

Sikich is pleased to be considered for the appointment as independent auditors for the City of Geneva and Tri-Com Central Dispatch. Please note that all future references to the “City of Geneva” collectively include Tri-Com Central Dispatch. 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 City of Geneva. 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 60 days, and look forward to the possibility of serving the City of Geneva.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian D. LeFevre'.

Brian D. LeFevre, CPA, MBA  
Partner, Government Services

A handwritten signature in black ink, appearing to read 'Nick Bava'.

Nick Bava, CPA, MAS  
Senior Manager, Government Services

## EXECUTIVE SUMMARY

**We know what's challenging to the City of Geneva. 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 City of Geneva.

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 City 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 City thinking about an audit firm. We understand that the City requires a year-round partner, who will assist the City 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 City of Geneva.

**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 CITY OF GENEVA 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 the 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 City of Geneva'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 City of Geneva'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 CITY OF GENEVA

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

**We would be honored to call the City of Geneva our client and look forward to working with you.**

## TECHNICAL PROPOSAL

### STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the City of Geneva and its fiduciary component units (police and firefighters' pension funds) 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 City of Geneva and its fiduciary component units, and is independent with respect to any non-attest services provided to the City of Geneva and its fiduciary component units, 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 City of Geneva'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 City of Geneva 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 City of Geneva engagement, we will seek the prior written approval of the City.

The City of Geneva'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 20 to read biographies of the City's engagement team.

#### **BRIAN D. LEFEVRE, CPA, MBA**

##### ENGAGEMENT PARTNER

As engagement partner, Brian 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 City of Geneva's annual comprehensive financial report. Moreover, our firm's philosophy is to have the team leader on location during the completion of the majority of fieldwork. Therefore, Brian will be present at the City of Geneva's offices during both our preliminary and final fieldwork.

#### **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.

#### **MARTHA TROTTER, CPA**

##### 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 City of Geneva's annual comprehensive financial report.

**NICK BAVA, CPA, MAS**  
SENIOR AUDIT MANAGER

As the senior audit manager, Nick will be the City of Geneva's secondary contact for anything related to the successful audit of your organization. Nick will be responsible for leading the assurance team in the field and coordinating all assurance efforts.

**GINA KING, MPA**  
AUDIT MANAGER

As the audit manager, Gina will be another contact for anything related to the successful audit of your organization. Gina will be responsible for leading the assurance team in the field and coordinating all assurance efforts specific to the City's single audit and grant requirements.

**SARAH L. MONTANARI, CPA, MAS**  
QUALITY CONTROL MANAGER

The quality control manager will provide a second manager review of the audit workpapers and the City of Geneva's annual comprehensive financial report.

**KELLEN O'MALLEY, CPA, MAS**  
AUDIT MANAGER

As the audit manager, Kellen will be another contact for anything related to the successful audit of your organization. Kellen 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 City of Geneva 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

Following is a list of significant engagements performed last year that are similar to the engagements proposed for:

#### City of Geneva:

See Reference Table in the Exhibits Section

The three municipalities included in the Reference Table participate in GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (we assisted 50 governments in receiving their first Certificate awarded). Sikich has more than 75 clients that have applied for and received the Certificate of Achievement for Excellence in Financial Reporting. In addition, Single Audits of Federal Expenditures have been performed for all three municipalities.

#### Tri-Com Central Dispatch

Name	Contact
West Suburban Consolidated Dispatch Center 400 Park Avenue River Forest, Illinois 60305	Mr. Brian Staunton Executive Director 708.771.9112
E-Com Dispatch Center 1154 Ridge Road Homewood, Illinois 60430	Mr. Craig Kowalski Executive Director 708.799.3787

**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 City of Geneva, 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 City of Geneva’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 City of Geneva’s governmental activities, business-type activities, each major fund and the aggregate remaining fund information that collectively comprise the City of Geneva’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.

We will not audit the statistical or introductory sections of the annual comprehensive financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the City of Geneva 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 City of Geneva
- 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 City of Geneva 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 2020, we received our eleventh 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 CITY OF GENEVA 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 City of Geneva 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 City of Geneva will remain abreast of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to City'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 City of Geneva 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 City of Geneva 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. Brian and Nick have directed the transition of many new clients and will bring this experience to the City of Geneva engagement team. Your engagement team will have continuous, hands-on involvement in what we consider an important relationship with the City. We have many ways of achieving this transitions 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 City of Geneva, we keep you abreast of regulatory changes and best business practices to ensure we identify crucial opportunities that will benefit the City of Geneva.

#### INITIATIVE FOR YOUR SATISFACTION

The City of Geneva's success is built upon the quality services and value you feel 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 City of Geneva?

## SCOPE OF SERVICES FOR THE CITY OF GENEVA

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 City of Geneva as specified in the RFP:

- Audit of basic financial statements of the City of Geneva for the fiscal year ending April 30, 2022. A report on the fair presentation of the financial statements in conformity with general accepted accounting principles (and Government Auditing Standards when a single audit is requested).
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the annual comprehensive financial report (report covers, dividers, introductory section, MD&A and certain statistical data to be provided by the City of Geneva);
- Preparation of one (1) electronic copy (.pdf) of the management letter for the City of Geneva, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of three (3) bound copies and an electronic copy (.pdf) of each report on compliance with Public Act 85-1142 (TIF);
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the Firefighters' Pension Fund annual financial report;
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the Police Pension Fund annual financial report;
- Preparation of one (1) electronic copy (.pdf) of the report on the allocation of pension amounts for the Illinois Municipal Retirement Fund;
- Preparation of one (1) electronic copy (.pdf) of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- Preparation of three (3) 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
- Assistance in completing and filing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting;
- Retain workpapers for seven (7) years in accordance with firm standards;
- Reporting to the City Council in accordance with Statement on Auditing Standards (SAS) No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with the City of Geneva Officials to present the completed audit and related materials.

## SCOPE OF SERVICES FOR TRI-COM CENTRAL DISPATCH

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 Tri-Com Central Dispatch as specified in the RFP:

- Audit of basic financial statements of the Tri-Com Central Dispatch for the fiscal year ending April 30, 2022. A report on the fair presentation of the financial statements in conformity with general accepted accounting principles (and Government Auditing Standards when a single audit is requested).
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the annual financial report (report covers and MD&A to be provided by the City of Geneva);
- Preparation of one (1) electronic copy (.pdf) of the management letter for the Tri-Com Central Dispatch, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of one (1) electronic copy (.pdf) of the report on the allocation of pension amounts for the Illinois Municipal Retirement Fund;
- Preparation of three (3) 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 Board of Directors in accordance with Statement on Auditing Standards (SAS) No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with the Tri-Com Central Dispatch Officials to present the completed audit and related materials.

**CLIENT SERVICE TIMELINE**

EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
<p><b>I. Preliminary Planning</b></p> <p>During this phase of the audit, we would meet with representatives of the City of Geneva to discuss the approach we would take during the audit, focusing on areas of particular concern to the City of Geneva as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.</p>	<p>The meeting would be attended by the engagement partner and engagement manager, if necessary.</p>								
<p><b>II. Preliminary Fieldwork</b></p> <p>During this phase of the audit, we would develop an understanding and documentation of the City of Geneva’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 City of Geneva’s financial position as a whole.</p> <p>In addition, we would review all minutes from the meetings of the City Council and the Pension Boards; review all ordinances adopted by the City of Geneva during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by the City of Geneva; 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 City of Geneva will prepare; review all proposed client assisted work papers and the timing of preparation by the City of Geneva; develop our audit programs for the next phase of the audit and review and document any changes to the City of Geneva’s Annual Comprehensive Financial Report; and prepare the schedule for the remainder of the audit.</p>	<p>This phase would be completed by the engagement partner, engagement manager and one professional staff.</p>								
<p><b>III. Fieldwork</b></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 City of Geneva’s financial statements with a rough draft of the financial statements provided to the City at the conclusion of field work. We would also prepare the draft of the management report. In addition, an exit conference would be held with officials from the City 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>	<p>This phase would be completed by the engagement partner, engagement manager and one to two professional staff.</p>								

EVENT	PERSON(S) ASSIGNED	TIMEFRAME								
		FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	
<p><b>IV. Workpaper Review and Report Production</b></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 City of Geneva's staff after fieldwork has been completed.</p>	<p>This phase would be completed by the engagement partner, resource partner and the quality control partner.</p>									
<p><b>V. Drafts to the City of Geneva</b></p> <p>We will deliver a preliminary draft of the Annual Comprehensive 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 City of Geneva within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to the City no later than three business days after receiving all proposed changes.</p>	<p>This phase would be completed by the engagement partner.</p>									
<p><b>VI. Completion of the Audit</b></p> <p>Upon approval of the drafts by the City of Geneva, we will present the signed, bound copies of the annual comprehensive 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 City of Geneva including the Mayor, members of the City Council, and management for formal presentations of the reports.</p>	<p>This phase would be completed by the engagement partner.</p>									
<p><b>VII. Support to the City of Geneva</b></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 City of Geneva. 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 City of Geneva 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 City of Geneva.</p>	<p>This phase would be completed by the engagement partner.</p>	Ongoing								

In future years, we would develop a similar plan and timeframe with the assistance of the City of Geneva to ensure the timely identification and resolution of any critical accounting and auditing issues prior to the issuance of our opinion and the annual comprehensive financial report. These completion dates are well within the deadlines established by the City of Geneva. 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 Finance Director. The timing of this discussion will provide the City of Geneva 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 Mayor, City Administrator, or 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 City of Geneva. The billings for the audit would not exceed this fee unless the City specifically requests that the scope of the engagement be expanded and the City 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.

On page 16 of the request for proposal, regarding the indemnification paragraph, the AICPA Code of Professional Conduct stipulates an auditor's independence would be impaired if the auditor indemnifies a client for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client's acts (ET Section 1.228.020). We believe the indemnification provision, which appears to include the auditor's indemnification of client for client's acts would result in the impairment of independence of any auditor.

We regularly negotiate certain terms of conditions as part of our Master Services Agreement and do not anticipate any issues in arriving at a resolution that is acceptable to both parties.

## 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.

### NOT-FOR-PROFIT SERVICES

Funding challenges, increased demand from stakeholders and changing trends and policies can make it difficult for not-for-profit organizations to reach their goals. For those common challenges and others more specific to your organization, you need a professional services partner with an industry-dedicated team to deliver the accounting, advisory and technology services that will help you work toward your mission.

### 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 the City of Geneva and Tri-Com Central Dispatch Pricing Sheets located in the Exhibits Section.

These fees assume that the City of Geneva 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 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).

### SCHEDULE OF HOURLY RATES\*

	2022	2023	2024	2025
Partner	\$ 520	\$ 536	\$ 553	\$ 570
Manager	400	412	425	438
Senior	245	253	261	269
Staff	225	232	239	247
Clerical	180	186	192	198

\*These are our standard billing rates. Our rates vary based upon the individual that will be performing the additional services. Any additional work needed would be negotiated with the City based upon the scope of services to be performed.

### SCHEDULE OF HOURS BY CATEGORY

	Percentage
Partners/Managers	45
Senior	27
Staff	22
Clerical	6
Total	100

### SAMPLE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

Per the request for proposal, below is a link to the most recently filed ACFR for the City of St. Charles, Illinois – a report prepared by Sikich:

[https://www.stcharlesil.gov/sites/default/files/documents/21%20Final%20Audit%20Report%20-%20COSC.ocr\\_.reducd.pdf](https://www.stcharlesil.gov/sites/default/files/documents/21%20Final%20Audit%20Report%20-%20COSC.ocr_.reducd.pdf)

## 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.

### REFERENCES

### PRICING SHEET

### DISQUALIFICATION OF CERTAIN OFFERORS

### ANTI-COLLUSION AFFIDAVIT AND CERTIFICATION

### CONFLICT OF INTEREST

### TAX COMPLIANCE AFFIDAVIT

### ENGAGEMENT TEAM BIOGRAPHIES

- Brian D. LeFevre, CPA, MBA
- Anthony M. Cervini, CPA, CFE
- James R. Savio, CPA, MAS
- Martha Trotter, CPA
- Nick Bava, CPA, MAS
- Gina King, MPA
- Sarah L. Montanari, CPA, MAS
- Kellen O'Malley, CPA, MAS

### SIKICH RESOURCES

### STATE & LOCAL GOVERNMENT SERVICES

### FIRM PROFILE

### PEER REVIEW

**40. REFERENCES**

**Please list below three references for which your firm has performed similar work for municipalities as identified in the Proposal Qualifications.**

Municipality: City of Batavia  
 City, State, Zip Code: 100 N. Island Avenue, Batavia, IL 60510  
 Contact Name Ms. Peggy Colby, Finance Director  
 Dates of Service: 2012-2021

Municipality: City of St. Charles  
 Address: 2 E. Main Street  
 City, State, Zip Code: St. Charles, IL 60174  
 Contact Name Ms. Colleen Lavery, Assistant Finance Director  
 Dates of Service 2000-2021

Municipality: City of Naperville  
 Address: 400 South Eagle Street  
 City, State, Zip Code: Naperville, IL 60540  
 Contact Name Ms. Rachel Mayer, Finance Director  
 Dates of Service 2004-2021

**44. PRICING SHEET: Pricing should be all-inclusive and presented as an annual not-to-exceed amount.**

BIDDER NAME: Sikich LLP

CONTACT PERSON: Brian D. LeFevre

DATE: February 14, 2022

	FISCAL YEAR ENDING			
	April 30, 2022	April 30, 2023	April 30, 2024	April 30, 2025
<b>City of Geneva</b>				
Financial Audit and Statements (ACFR)*	\$ 37,500	\$ 38,625	\$ 39,780	\$ 40,970
Single Audit (if required)	\$ 3,500	\$ 3,605	\$ 3,710	\$ 3,820
Annual Financial Report for State of IL Comptroller	\$ 500	\$ 515	\$ 530	\$ 550
Consolidated Year-End Financial Report	\$ 500	\$ 515	\$ 530	\$ 550
TIF Compliance Report – East State St TIF	\$ 2,000	\$ 2,060	\$ 2,120	\$ 2,180
TIF Compliance Report – Geneva Fox River TIF	\$ 2,000	\$ 2,060	\$ 2,120	\$ 2,180
<b>Tri-Com Central Dispatch</b>				
Annual Financial Report	\$ 9,500	\$ 9,785	\$ 10,080	\$ 10,380
Single Audit (if required)	\$ 2,000	\$ 2,060	\$ 2,120	\$ 2,180
<b>TOTAL PROPOSAL PRICE</b>	<b>\$ 57,500</b>	<b>\$ 59,225</b>	<b>\$ 60,990</b>	<b>\$ 62,810</b>

\*This includes the City audit, the audit of the Police Pension Fund, and the audit of the Firefighters' Pension Fund

DISQUALIFICATION OF CERTAIN INDIVIDUALS OR FIRMS

PERSONS AND ENTITIES SUBJECT TO DISQUALIFICATION: No person or business entity shall be awarded an agreement or sub-agreement, for a stated period of time, from the date of conviction or entry of a plea or admission of guilt, if the person or business entity:

(A) has been convicted of an act committed, within the State of Illinois or any state within the United States, of bribery or attempting to bribe an officer or employee in the State of Illinois, or any State in the United States in that officer's or employee's official capacity;

(B) has been convicted of an act committed, within the State of Illinois or any state within the United States, of bid rigging or attempting to rig bids as defined in the Sherman Anti-Trust Act and Clayton Act 15 U.S.C.;

(C) has been convicted of bid rigging or attempting to rig bids under the laws of the State of Illinois, or any state in the United States;

(D) has been convicted of an act committed, within the State of Illinois or any state in the United States, of price-fixing or attempting to fix prices as defined by the Sherman Anti-Trust Act and Clayton Act 15 U.S.C. Sec. 1 et sig., under the laws of the State of Illinois, or any state in the United States;

(F) has been convicted of defrauding or attempting to defraud any unit of state or local government or school district within the State of Illinois or in any state in the United States;

(G) has made an admission of guilt of such conduct as set forth in subsection (A) through (F) above which admission is a matter of record, whether or not such person or business entity was subject to prosecution for the offense or offenses admitted to;

(H) has entered a plea of nolo contendere to charges of bribery, price fixing, bid rigging, bid rotating, or fraud; as set forth in subparagraphs (A) through (F) above.

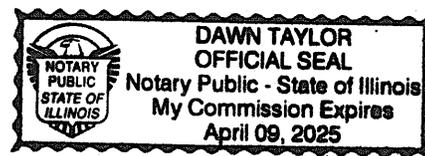
Business entity, as used herein, means a corporation, partnership, trust, association, unincorporated business or individually owned business. By signing this document, the bidder hereby certifies that they are not barred from bidding on this contract as a result of a violation of either Section 33E-3 or 33E-4 of the Illinois Criminal Code of 1961, as amended.

*[Handwritten Signature]*

(Signature of Bidder if the Bidder is an Individual)  
(Signature of Partner if the Bidder is a Partnership)  
(Signature of Officer if the Bidder is a Corporation)

The above statements must be subscribed a sworn to before a notary public.

Subscribed and Sworn to this 14<sup>th</sup> day of February, 2021



*[Handwritten Signature: Dawn Taylor]*  
Notary Public

*Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.*

41. ANTI-COLLUSION AFFIDAVIT AND CERTIFICATION

Brian D. LeFevre \_\_\_\_\_, hereby certifies that he/she/they is  
(Name)

Partner \_\_\_\_\_ of Sikich LLP \_\_\_\_\_  
(Partner, Officer, Owner, Etc.) (Bidder)

The party making the foregoing proposal or bid, that such bid is genuine and not collusive, or sham; that said bidder has not colluded, conspired, connived or agreed, directly or indirectly, with any bidder or person, to put in a sham bid or to refrain from bidding, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference with any person; to fix the bid price element of said bid, or of that of any other bidder, or to secure any advantage against any other bidder or any person interested in the proposed agreement.

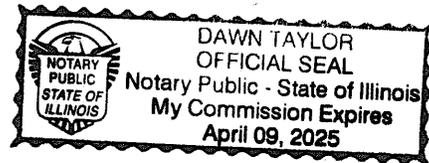
The undersigned certifies that he is not barred from bidding on this contract as a result of a conviction for the violation of State laws prohibiting bid-rigging or bid-rotating.

*Brian D. LeFevre*

\_\_\_\_\_  
(Name of Bidder if the Bidder is an Individual)  
(Name of Partner if the Bidder is a Partnership)  
(Name of Officer if the Bidder is a Corporation)

The above statements must be subscribed a sworn to before a notary public.

Subscribed and Sworn to this 14<sup>th</sup> day of February, 2021



*Dawn Taylor*  
\_\_\_\_\_  
Notary Public

*Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.*

**42. CONFLICT OF INTEREST**

Sikich LLP, hereby certifies that it has conducted an  
(Name)

investigation into whether an actual or potential conflict of interest exists between the bidder, its owners and employees and any official or employee of the City identified herein.

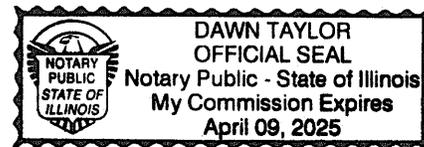
Bidder further certifies that it has disclosed any such actual or potential conflict of interest and acknowledges if bidder has not disclosed any actual or potential conflict of interest, the City may disqualify the proposal or the affected City may void any award and acceptance that the City has made.

*R. D. Devere*

\_\_\_\_\_  
(Name of Bidder if the Bidder is an Individual)  
(Name of Partner if the Bidder is a Partnership)  
(Name of Officer if the Bidder is a Corporation)

The above statements must be subscribed and sworn to before a notary public.

Subscribed and Sworn to this 14<sup>th</sup> day of February, 2021



*Dawn Taylor*  
\_\_\_\_\_  
Notary Public

*Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.*

43. TAX COMPLIANCE AFFIDAVIT

Brian D. LeFevre, hereby certifies that he/she/they is  
(Name)

Partner of Sikich LLP  
(Partner, Officer, Owner, Etc.) (Bidder)

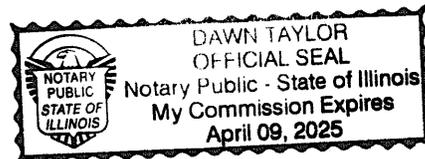
The individual or entity making the foregoing proposal or bid certifies that he is not barred from contracting with the City of Geneva because of any delinquency in the payment of any tax administered by the Department of Revenue unless the individual or entity is contesting, in accordance with the procedures established by the appropriate revenue act. The individual or entity making the proposal or bid understands that making a false statement regarding delinquency in taxes is a Class A Misdemeanor and, in addition, voids the agreement and allows the City to recover all amounts paid to the individual or entity under the agreement in civil action.

*Brian D. LeFevre*

\_\_\_\_\_  
(Name of Bidder if the Bidder is an Individual)  
(Name of Partner if the Bidder is a Partnership)  
(Name of Officer if the Bidder is a Corporation)

The above statements must be subscribed and sworn to before a notary public.

Subscribed and Sworn to this 14<sup>th</sup> day of February, 2021



*Dawn Taylor*  
\_\_\_\_\_  
Notary Public

*Failure to complete and return this form may be considered sufficient reason for rejection of the proposal.*

## 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



### LOCATION:

#### NAPERVILLE OFFICE

1415 W. Diehl Road  
Suite 400

Naperville, IL 60563

P: 630.566.8505

F: 630.499.5885

[brian.lefevre@sikich.com](mailto:brian.lefevre@sikich.com)

## ANTHONY M. CERVINI

CPA, CFE

*Partner-in-Charge, Government Services*

Anthony M. Cervini, CPA, CFE, 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 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 Government Finance Officers Association 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



### LOCATIONS:

#### NAPERVILLE OFFICE

1415 W. Diehl Rd.  
Suite 400  
Naperville, IL 60563

#### MILWAUKEE OFFICE

13400 Bishops Ln.  
Suite 300  
Brookfield, WI 53005

#### ST. LOUIS OFFICE

12655 Olive Blvd.  
Suite 200  
St. Louis, MO 63141

P: 630.566.8574

F: 630.499.8668

[anthony.cervini@sikich.com](mailto:anthony.cervini@sikich.com)

## 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

1415 W. Diehl Road  
Suite 400  
Naperville, IL 60563  
P: 630.566.8516  
F: 630.499.5656  
[jim.savio@sikich.com](mailto:jim.savio@sikich.com)

## MARTHA TROTTER

CPA

*Partner*

Martha Trotter, CPA, specializes in supporting the needs of Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, and cash and debt management. Since beginning her career with Sikich in 2011, Martha has participated in hundreds of audits of municipalities and other governmental entities. In addition to her client responsibilities, Martha teaches continuing professional education courses within the firm.

### SERVICE AREAS

- Governmental Audit and Accounting
- Governmental Financial Reporting

### AFFILIATIONS

- Illinois Government Finance Officers Association
- Illinois CPA Society

### EDUCATION

- Bachelor of Science in Accountancy, University of Illinois



### LOCATION:

#### NAPERVILLE OFFICE

1415 W. Diehl Road  
Suite 400  
Naperville, IL 60563

P: 630.566.8581

F: 630.499.8558

[martha.trotter@sikich.com](mailto:martha.trotter@sikich.com)

## NICK BAVA

CPA, MAS

*Senior Audit Manager*

Nick Bava, CPA, MAS, is a senior audit manager 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



### LOCATION:

#### NAPERVILLE OFFICE

1415 W. Diehl Road  
Suite 400  
Naperville, IL 60563  
P: 630.210.3092  
F: 630.499.7337

[nick.bava@sikich.com](mailto:nick.bava@sikich.com)

## GINA KING

MPA

*Audit Manager*

Gina King, MPA, is an audit manager at Sikich with experience auditing a variety of industries including governmental entities and not-for-profit organizations. Specifically, Gina specializes in serving community colleges, school districts, and villages. She has worked in the public accounting industry since 2014 and is responsible for performing key audit procedures and internal control evaluations, report preparation, and the supervision of audit fieldwork teams.

### SERVICE AREAS

- Assurance and Advisory Services
- Governmental Audit, Accounting
- Governmental Financial Reporting
- Not-for-Profit Audit, Accounting

### AFFILIATIONS

- Illinois CPA Society
- Illinois Government Finance Officers Association

### EDUCATION

- Bachelor's Degree in Accounting, Illinois State University
- Master of Professional Accountancy, Illinois State University



### LOCATION:

#### NAPERVILLE OFFICE

1415 W. Diehl Road  
Suite 400  
Naperville, IL 60563  
P: 630.566.8561  
F: 630.566.8401  
[gina.king@sikich.com](mailto:gina.king@sikich.com)

## SARAH MONTANARI

CPA, MAS

*Audit Manager*

Sarah Montanari, CPA, MAS, is an audit senior at Sikich and has experience auditing a variety of governmental entities, with a focus on cities and villages. She is responsible for performing key audit procedures and internal control evaluations, report preparation and the supervision of audit fieldwork teams.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

### AFFILIATIONS

- Illinois Government Finance Officers Association
- Illinois CPA Society

### EDUCATION

- Bachelor's Degree in Accountancy, University of Illinois, Urbana-Champaign
- Master of Accounting Science, University of Illinois, Urbana-Champaign



### LOCATION:

#### HEADQUARTERS

1415 W. Diehl Road  
Suite 400

Naperville, IL 60563

P: 630.566.8412

F: 630.566.8401

[sarah.montanari@sikich.com](mailto:sarah.montanari@sikich.com)

## KELLEN O'MALLEY

CPA, MAS

*Manager*

Kellen O'Malley, CPA, MAS, is an audit manager at Sikich. He provides assurance and advisory services to a variety of clients, including manufacturing, distribution, and governmental entities with a focus on cities, villages, and park districts. Acting as the liaison between the client and the engagement team, Kellen conducts audit engagements, prepares and reviews financial statements, and assesses clients' business processes and internal control structures.

### SERVICE AREAS

- Assurance and Advisory Services
- Governmental Audit, Accounting
- Manufacturing and Distribution Services

### EDUCATION

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



### LOCATION:

#### NAPERVILLE OFFICE

1415 W. Diehl Road  
Suite 400

Naperville, IL 60563

P: 630.210.3083 x8655

[kellen.omalley@sikich.com](mailto:kellen.omalley@sikich.com)

## STATE & LOCAL GOVERNMENT RESOURCES



**ANTHONY M. CERVINI**  
**CPA, CFE**  
 Partner-in-Charge  
 630.566.8574  
[anthony.cervini@sikich.com](mailto:anthony.cervini@sikich.com)



**DANIEL A. BERG**  
**CPA**  
 Partner  
 630.566.8535  
[dan.berg@sikich.com](mailto:dan.berg@sikich.com)



**BRIAN D. LEFEVRE**  
**CPA, MBA**  
 Partner  
 630.566.8505  
[brian.lefevre@sikich.com](mailto:brian.lefevre@sikich.com)



**CHAD LUCAS**  
**CPA**  
 Partner  
 217.862.1724  
[chad.lucas@sikich.com](mailto:chad.lucas@sikich.com)



**JAMES R. SAVIO**  
**CPA, MAS**  
 Partner  
 630.566.8516  
[jim.savio@sikich.com](mailto:jim.savio@sikich.com)



**MARTHA TROTTER**  
**CPA**  
 Partner  
 630.566.8581  
[martha.trotter@sikich.com](mailto:martha.trotter@sikich.com)



**FREDERICK G. LANTZ**  
**CPA**  
 Director  
 Government Services  
 630.566.8557  
[fred.lantz@sikich.com](mailto:fred.lantz@sikich.com)



**RAYMOND E. KROUSE JR.**  
**CPA**  
 Partner-in-Charge  
 Uniform Guidance  
 630.566.8515  
[ray.krouse@sikich.com](mailto:ray.krouse@sikich.com)



**DEBBIE CRABTREE**  
**CPA**  
 Accounting Services Senior  
 Manager Government  
 Employee and Payroll  
 Consultant  
 630.566.8529  
[debbie.crabtree@sikich.com](mailto:debbie.crabtree@sikich.com)



**NICK BAVA**  
**CPA, MAS**  
 Senior Audit Manager  
 630.210.3092  
[nick.bava@sikich.com](mailto:nick.bava@sikich.com)



**LINDSEY FISH**  
**CPA**  
 Senior Audit Manager  
 630.210.3142  
[lindsey.fish@sikich.com](mailto:lindsey.fish@sikich.com)



**TOM SIWICKI**  
**CPA**  
 Senior Audit Manager  
 630.566.8433  
[tom.siwicki@sikich.com](mailto:tom.siwicki@sikich.com)



**LAURA BABULA**  
**CPA, MAS**  
 Audit Manager  
 630.566.8410  
[laura.babula@sikich.com](mailto:laura.babula@sikich.com)



**GINA KING**  
**MPA**  
 Audit Manager  
 630.566.8561  
[gina.king@sikich.com](mailto:gina.king@sikich.com)



**SARAH MONTANARI**  
**CPA, MAS**  
 Audit Manager  
 630.566.8412  
[sarah.montanari@sikich.com](mailto:sarah.montanari@sikich.com)



**KELLEN O'MALLEY**  
**CPA**  
 Audit Manager  
 630.210.3083  
[kellen.omalley@sikich.com](mailto:kellen.omalley@sikich.com)

## OTHER RESOURCES



**KAREN S. SANCHEZ**  
**CPA, QPA**  
 Partner  
 Resource – Employee Benefits  
 630.566.8519  
[karen.sanchez@sikich.com](mailto:karen.sanchez@sikich.com)



**KEN CRANNEY**  
 Senior Managing Director –  
 Human Capital Management  
 508.834.7045  
[ken.cranney@sikich.com](mailto:ken.cranney@sikich.com)



**SCOTT KOLBE**  
 Senior Creative Director –  
 Marketing & Communications  
 630.566.8442  
[scott.kolbe@sikich.com](mailto:scott.kolbe@sikich.com)



**SCOTT WEGNER**  
 Partner  
 Resource – Technology  
 Services & Products  
 630.566.8417  
[scott.wegner@sikich.com](mailto:scott.wegner@sikich.com)



**BRAD LUTGEN**  
 Partner  
 Resource – Technology  
 Security & Compliance  
 262.754.9400  
[brad.lutgen@sikich.com](mailto:brad.lutgen@sikich.com)



**MARY O'CONNOR**  
**ASA**  
 Partner  
 Resource – Fraud  
 Investigation  
 312.648.6652  
[mary.oconnor@sikich.com](mailto:mary.oconnor@sikich.com)

# 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  
PARTNER-IN-CHARGE

**T:** 630.566.8574

**E:** [anthony.cervini@sikich.com](mailto:anthony.cervini@sikich.com)

## 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.



# GOVERNMENT SERVICES

## OUR EXPERTS



**TAMMY ALSOP**

CPA, CFE  
PARTNER

**E:** tammy.alsop@sikich.com



**DAN BERG**

CPA  
PARTNER

**T:** 630.566.8535  
**E:** dan.berg@sikich.com



**ANGELA DORN**

CPA  
PARTNER

**E:** angela.dorn@sikich.com



**FRED LANTZ**

CPA  
DIRECTOR

**T:** 630.566.8557  
**E:** fred.lantz@sikich.com



**BRIAN LEFEVRE**

CPA, MBA  
PARTNER

**T:** 630.566.8505  
**E:** brian.lefevre@sikich.com



**CHAD LUCAS**

CPA  
PARTNER

**T:** 217.862.1724  
**E:** chad.lucas@sikich.com



**JIM SAVIO**

CPA, MAS  
PARTNER

**T:** 630.566.8516  
**E:** jim.savio@sikich.com



**MIKE WILLIAMS**

CPA  
PARTNER

**E:** mike.williams@sikich.com



**MARTHA TROTTER**

CPA  
PARTNER

**T:** 630.566.8581  
**E:** martha.trotter@sikich.com

## ABOUT SIKICH

Sikich LLP is a global company specializing in technology-enabled professional services. With more than 1,000 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, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

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



# FIRM PROFILE

## ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking\* and advisory services\*\*, has 1,000+ professionals throughout the country. Founded in 1982, Sikich now ranks within the country's top 30 largest Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach 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:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

## STATISTICS

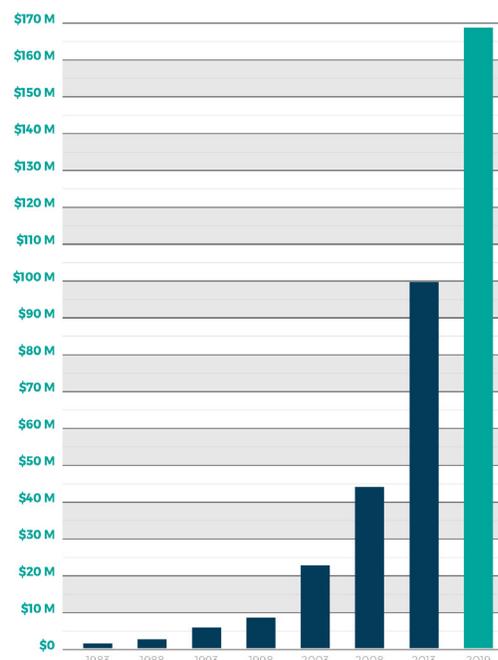
2020 Revenue ..... \$184.2M  
 Total Partners ..... 100+  
 Total Personnel ..... 1,000+  
*Personnel count as of 2020*



● SIKICH.LOCATIONS®

<b>Akron, OH</b> (330) 864-6661	<b>Crofton, MD</b> (410) 451-5150	<b>Milwaukee, WI</b> (262) 754-9400	<b>Princeton, NJ</b> (609) 285-5000	<b>Washington, MO</b> (636) 239-4785
<b>Alexandria, VA</b> (703) 836-1350	<b>Decatur, IL</b> (217) 423-6000	<b>Minneapolis, MN</b> (331) 229-5235	<b>Springfield, IL</b> (217) 793-3363	
<b>Boston, MA</b> (508) 485-5588	<b>Indianapolis, IN</b> (317) 842-4466	<b>Naperville, IL</b> (630) 566-8400	<b>St. Louis, MO</b> (314) 275-7277	
<b>Chicago, IL</b> (312) 648-6666	<b>Los Angeles, CA</b> (877) 279-1900	<b>Peoria, IL</b> (309) 694-4251	<b>St. Louis, MO</b> (636) 532-9525	

## SIKICH TOTAL REVENUE



## SERVICES

### ACCOUNTING, TAX & ASSURANCE

### TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance
- Digital Transformation Consulting

### ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Capital Management & Payroll Consulting
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Supply Chain
- Transaction Advisory Services
- Wealth Management

\* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

\*\* Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

## CERTIFICATIONS

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.

## AWARDS

### 2018-2021

- 2021, 2020 Great Place to Work®
- 2020, 2019 Oracle® NetSuite 5 Star Award
- 2019/2020, 2018/2019 Inner Circle for Microsoft Dynamics
- *Accounting Today* Top 100 Firms - ranked top 30 nationally
- *Accounting Today* Top 100 Value Added Reseller Stars (VARs) - ranked top 10
- Best Places to Work in Illinois
- Best Places to Work in Indiana
- Milwaukee's Best and Brightest Companies to Work For®
- Chicago's Best and Brightest Companies to Work For®
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 VARs

### 2017

- Bob Scott's Top 100 VARs
- *Accounting Today* Top 100 VARs
- Vault Accounting Top Ranked
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Chicago Tribune's* Top Workplaces
- *Crain's List* Chicago's Largest Privately Held Companies
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For



## SIKICH IS PROUD TO BE PART OF:

### PRIMEGLOBAL

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.





## Report on the Firm's System of Quality Report

August 31, 2020

To the Partners of Sikich LLP  
and the Peer Review Committee of the Illinois CPA Society

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, 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 <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, 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*. Sikich LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Anders Minkler Huber & Helm LLP". The signature is written in a cursive style.

**ANDERS MINKLER HUBER & HELM LLP**  
**Certified Public Accountants**