



AGENDA ITEM EXECUTIVE SUMMARY

Agenda Item:	Auditing Services Agreement with Sikich CPA LLC (FY 2026-2029)		
Presenter & Title:	Jennifer Milewski, Finance Director		
Date:	December 1, 2025		
Please Check Appropriate Box:			
<input checked="" type="checkbox"/>	Committee of the Whole Meeting	<input type="checkbox"/>	Special Committee of the Whole Meeting
<input type="checkbox"/>	City Council Meeting	<input type="checkbox"/>	Special City Council Meeting
<input type="checkbox"/>	Public Hearing	<input type="checkbox"/>	Other -
Associated Strategic Plan Goal/Objective: SG-II			
Estimated Cost: \$52,430	Budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No	Other Funding? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>If "Other Funding," please explain how the item will be funded:</i>			
Executive Summary:			
<p>The City's contract for Professional Auditing Services expired on April 30, 2025. To secure auditors for FY 2026-2029, a Request for Proposal (RFP) was issued covering both the City of Geneva and Tri-Com Central Dispatch Financial Statements. Three eligible proposals were received. After reviewing each proposal, staff recommends entering into an agreement with Sikich CPA LLC. Sikich is a recognized leader in the local government auditing, with extensive experience serving Illinois municipalities similar to Geneva. The firm employs highly qualified professional staff who participate on Illinois and national accounting committees and who provide clients with valuable complimentary training seminars and webinars. Sikich also has a proven history with the City, having audited the financial statements for fiscal years 2014-2017, and 2022-2025. Their past work has been performed satisfactorily, including timely issuance of all reports required for State filing compliance. While Mauldin & Jenkins CPA submitted the lowest-cost proposal, the firm currently has no active Illinois clients. Their primary service area is the southeast United States, including Georgia, Florida, North Carolina, South Carolina, and Alabama. A comparison of the first-year proposed costs is shown below:</p>			
	Sikich CPA LLC	Baker Tilly US, LLP	Mauldin & Jenkins CPA
ACFR	\$40,970	\$55,000	\$35,000
Single Audit	3,820	5,700	6,000
AFR (State Comptroller)	550	1,700	500
CYEFR (IL GATA Report)	550	1,700	500
TIF 2	2,180	2,000	2,000
TIF 3	2,180	2,000	2,000
TIF 4	2,180	2,000	2,000
Total	\$52,430	\$70,100	\$48,000

Attachments: *(please list)*

- Resolution Approving the City of Geneva Auditing Services Agreement with Sikich CPA LLC
- City of Geneva Request for Qualifications for Professional Auditing Services

Voting Requirements:

This motion requires a simple majority of affirmative votes for passage. (Mayor and City Council)

The Mayor may vote on three occasions: (a) when the vote of the alderpersons has resulted in a tie; (b) when one half of the alderpersons elected have voted in favor of an ordinance, resolution, or motion even though there is no tie vote; 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.

Recommendation / Suggested Action: *(how the item should be listed on agenda)*

Recommend approval of a Resolution authorizing the City Administrator to execute the Auditing Services Agreement with Sikich CPA LLC.

RESOLUTION NO. 2025-142

RESOLUTION APPROVING THE CITY OF GENEVA AUDITING SERVICES AGREEMENT WITH SIKICH CPA LLC

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

SECTION 1: That the City Administrator are hereby authorized to execute, on behalf of the City of Geneva, the City of Geneva Auditing Services Agreement, attached hereto and made a part hereof by reference with Sikich CPA LLC, is hereby approved.

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 15th day of December, 2025.

AYES: __ NAYS: __ ABSENT: __ ABSTAINING: __ HOLDING OFFICE: __

Approved by me this 15th day of December, 2025.

Mayor

ATTEST:

City Clerk



SERVICE PROPOSAL

AUDIT SERVICES FOR
CITY OF GENEVA AND
TRI-COM CENTRAL DISPATCH

SUBMITTED BY:

Sikich

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TRANSMITTAL LETTER

Ms. Jennifer Milewski
Finance Director
City of Geneva
15 S. First St.
Geneva, IL 60134

October 24, 2025

Dear Ms. Milewski,

Sikich is pleased to be considered for the reappointment 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 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 company 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 120 days and look forward to the possibility of continuing to serve the City of Geneva.

Sincerely,



Nick Bava, CPA, MAS
Principal



Lauren E. Allen, CPA
Senior Manager

EXECUTIVE SUMMARY

SIKICH'S NUMBER ONE GOAL IS TO STRENGTHEN THE CITY OF GENEVA. WE'LL ACHIEVE THIS BY COMBINING CUSTOMIZED SOLUTIONS WITH OUR TEAM'S DEEP EXPERTISE AND THE LATEST TOOLS AND TECHNOLOGY IN ORDER TO ACHIEVE LONG-TERM SUCCESS, AS YOU DEFINE IT.

UNDERSTANDING YOUR CURRENT CHALLENGES

Before we can make recommendations or start any engagement, it's essential that we have a full understanding of the challenges you're facing and the goals you want to achieve. We understand that you are looking to partner with a company that will keep up with the ever-changing standards from the Governmental Accounting Standards Board. We have decades of experience serving the local government industry and look forward to the opportunity to partner with you to help meet your objectives and to drive your organization forward.

DEFINING YOUR FUTURE SUCCESS

Collaboration is at the core of our work. Our priority is to serve as your trusted advisor and provide meaningful advice and support to your accounting function. The strategies we outline in this proposal are uniquely crafted for you, as we believe they will produce meaningful results and position your organization for success.

GET TO KNOW US

Sikich is comprised of one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products. We've reached this caliber of service by investing in our people.

By prioritizing talent and arming them with innovative technology, we create a dynamic, top-notch team. Your engagement team is comprised of senior-level local government experts that will stop at nothing to exceed your expectations and help your organization succeed.

SCOPE

Our scope of services is outlined in this proposal. In addition to these services, we're committed to a synergistic, lasting relationship with the City.

HERE TO HELP YOU UNCOVER SUCCESS

Sikich combines deep industry knowledge, dedicated client service and cutting-edge technology to drive results for our clients. Our team of more than 1,900 experts – serving clients across all 50 states – offers a range of professional services to support any need. We look forward to uncovering solutions to your challenges and supporting the lasting success of the City of Geneva.

SIKICH EXPERTS

WE LIKE SOLVING COMPLEX PROBLEMS. MOST IMPORTANTLY, **WE BASK IN THE ABILITY TO HELP OUR CLIENTS THRIVE.**

A crucial component to your 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 company 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.

Your key engagement team members will be supported by staff on the company's government services team. **Please refer to the Exhibits section to read biographies of the engagement team for the City of Geneva.**



NICK BAVA, CPA, MAS ENGAGEMENT PRINCIPAL

Nick will be the primary point of contact for the City and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with the City, Nick will be actively involved in all phases of the audit process and will be available as a resource to your organization throughout the year.



LAUREN E. ALLEN, CPA SENIOR MANAGER

Lauren will work directly alongside the engagement principal as the secondary point of contact for the City. Lauren will be responsible for leading the assurance team and coordinating all assurance efforts.



MATTHEW A. GEERDES, CPA, MBA ENGAGEMENT PRINCIPAL - COMPLIANCE

As the single audit engagement principal, Matt will be responsible for the overall management of the testing in accordance with the Uniform Guidance audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the City's single audit.



GINA KING, MPA SENIOR MANAGER - COMPLIANCE

As the senior audit manager, 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.



JAMES R. SAVIO, CPA, MAS QUALITY CONTROL PRINCIPAL

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



BRIAN D. LEFEVRE, CPA, MBA RESOURCE PRINCIPAL

Brian will be available to the engagement team and serve as an additional resource for the City.



ANTHONY M. CERVINI, CPA, CFE RESOURCE PRINCIPAL

Anthony will be available to the engagement team and serve as an additional resource for the City.

ADDITIONAL PROFESSIONAL STAFF

Other professional staff assigned to the engagement will be full-time employees of the company. 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 and internal courses.

This enables our company 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.

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. General Accounting 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 CPA LLC is a licensed Public Accountant Limited Liability Company in Illinois (license #066.005528). All of the principals assigned to this engagement are licensed Certified Public Accountants (CPAs) in Illinois.

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:

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

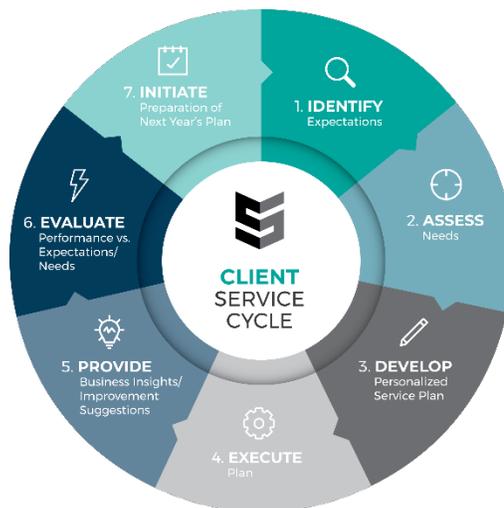
NAME	CONTACT
West Suburban Consolidated Dispatch Center 400 Park Avenue River Forest, Illinois 60305	Mr. Brian Staunton Executive Director 708.771.9112
Lyons Township Area Communications Center (LTACC) 304 W. Burlington Avenue La Grange, Illinois 60525	Mr. Jim Moldenhauer Executive Director 708.215.3585
E-Com Dispatch Center 1154 Ridge Road Homewood, Illinois 60430	Mr. Craig Kowalski Executive Director 708.799.3787
Southeast Emergency Communications (SEECOM) 100 W. Woodstock Street Crystal Lake, Illinois 60014	Mr. Don Burr Executive Director 815.356.2685

OUR CLIENT SERVICE APPROACH

COLLABORATION IS A TWO-WAY STREET

We work closely with you from the start. From setting expectations to executing the plan and preparing for next year, communication and collaboration are always front and center.

- Our approach starts with obtaining an understanding of your expectations and your operational and strategic objectives. We will design our approach to exceed your expectations.
- We utilize our experience to ensure that your engagement is tailored to the risks inherent in your organization and the environment in which you operate, with eyes on identifying financial and operational improvements.
- Communication is key to collaboration; we will seek to avoid any surprises and keep you apprised of our progress and any findings on a timely basis.



OUR AUDIT APPROACH

At the core of our business, we have been and always will be an organization with a focused audit methodology supported by a robust technology platform. We're proud to boast the latest technological resources, world-class subject-matter experts and sought-after credentials to support your audit team.

Measure twice and cut once. Sound planning on the front-end of the engagement allows our team to plan and create efficiencies that benefit you. Our multi-faceted approach will begin prior to your year-end with certain preliminary and planning procedures, such as an internal controls assessment and documentation, tests of controls and audit correspondence. The conclusion of our planning efforts will be the development of detailed audit programs for all significant elements of the financial statements, as well as significant compliance matters. Our detailed audit programs will include procedures designed to obtain maximum audit efficiencies. The second phase, our substantive fieldwork, will be performed after year-end on a schedule that is flexible to your needs and reporting requirements.

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

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'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. We 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 introductory or statistical 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 provide us with the basic information required for our audit.

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 company 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 company 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. Since our company's inception, our CPA firm and its predecessor parties have received unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. A "pass" peer review report 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. 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 reports have been reviewed by numerous federal and state oversight bodies and professional organizations. 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 company-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 SIKICH

WE STAND OUT IN OUR INDUSTRY AND WE ARE PROUD OF THAT FACT. WHAT STARTED IN HUMBLE BEGINNINGS AS A SMALL ACCOUNTING FIRM HAS GROWN INTO AN INDUSTRY-LEADING, TECHNOLOGY-ENABLED COMPANY OF THE FUTURE. AND WE'RE NOT LETTING OFF THE GAS.

IN SHORT, HERE'S WHAT WE BRING TO YOU:

INDUSTRY EXPERIENCE

Sikich's local government team provides services to more than 450 units of government. Many of these have been long-standing clients and are evidence of our dedication to the local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our company 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)
- Illinois CPA Society Governmental Report Review Committees
- Illinois Government Finance Officers Association (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)
- Missouri City/County Management Association (MOCMA)
- Missouri Government Finance Officers Association (MOGFOA)
- Missouri Society of CPAs (MOCPA)

ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognition in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled access to our most senior resources. Our principals are available year-round for direct consultation as issues occur.

360 DEGREE VIEW

Many professional services companies look alike, but we pride ourselves in being different. We bring 360 degrees of business acumen to our approach, which means you have access to experts in a multitude of disciplines. Our teams don't just care about providing timely work product, we care about your organization's goals, your legacy, your people—and we have a deep bench of experts to help with any challenge you have. Nothing makes us happier than to see our clients succeed and your organization flourish.

A COMPANY ROOTED IN CORE VALUES

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.

ACCESS TO EDUCATION

The City of Geneva will remain aware of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the 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; thought leadership 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. 87, *Leases*
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- GASB Statement No. 96, *Subscription- Based Information Technology Arrangements (SBITA)*
- GASB Statement No. 100, *Accounting Changes and Error Corrections*
- GASB Statement No. 101, *Compensated Absences*
- GASB Statement No. 102, *Risk Disclosure*
- GASB Statement No. 103, *Financial Reporting Model Improvements*
- 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
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- Leveraging AI in Human Resources
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment
- Workforce Violence Prevention Fundamentals

IT'S PERSONAL FOR US

We approach every engagement with a dedicated team, built from our deep bench of industry experts and designed for optimal performance. We treat our clients like family and build relationships that survive the test of time. Don't believe us? Ask our clients!

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 for governmental entities. Our team of professionals specializes in the management, operations and financing of general-purpose local governments. This focus and our exemplary reputation assure the City of Geneva the highest quality work and the most cost-effective delivery of services.

OUR PROACTIVE **APPROACH**

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 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 local government-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to the City, we keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit the City.

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?
- What is your vision for the City?

SCOPE OF SERVICES

NOW FOR THE PART THAT YOU'VE BEEN WAITING FOR! WE'LL BRING YOU THE TEAM AND THE PROCESS TO DELIVER RESULTS, AIMING TO EXCEED EXPECTATIONS EVERY STEP OF THE WAY. **OUR SCOPE AND FEES ARE CLEAR, UP-FRONT AND ALWAYS FAIR.**

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 years ending April 30, 2026 through 2029;
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the annual comprehensive financial report (report cover, dividers, introductory section, MD&A and certain statistical data to be provided by the City);
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the management letter for the City, 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 the report on compliance with Public Act 85-1142 (TIF) for each applicable TIF District of the City;
- Preparation of one (1) electronic copy (.pdf) of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- 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
- Preparation of one (1) electronic copy (.pdf) of the Grant Accountability and Transparency Act (GATA) Report, 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 company standards;
- Reporting to the City Council in accordance with generally accepted auditing standards; and
- Exit conference(s) with City Officials to present the completed audit and related materials.

SCOPE OF SERVICES

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 years ending April 30, 2026 through 2029;
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the annual financial report (report cover and MD&A to be provided by Tri-Com Central Dispatch);
- Preparation of three (3) bound copies and an 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 company standards;
- Reporting to the Board of Directors in accordance with generally accepted auditing standards; and
- Exit conference(s) with Tri-Com Central Dispatch Officials to present the completed audit and related materials.

CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
PRELIMINARY PLANNING		
FEBRUARY OR MARCH 2026	<ul style="list-style-type: none"> We would meet with representatives of the City to discuss the approach we would take during the audit, focusing on areas of particular concern to the City as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit. 	The meeting would be attended by the engagement principal and senior manager.
PRELIMINARY FIELDWORK		
MAY 2026	<ul style="list-style-type: none"> We would develop an understanding and documentation of the City's accounting and administrative controls using its accounting procedures manual and by interviewing staff. 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 and generally would range between 25 and 60. We would develop our planning materiality on an opinion unit basis and complete a preliminary analytical review of the City's financial position as a whole. We would: <ul style="list-style-type: none"> Review all minutes from the meetings of the City Council and the Pension Boards; review all ordinances adopted by the City during the year. Review any debt agreements entered into during the year and analyze any other unique transactions entered into by the City Perform our fraud interviews in accordance with auditing standards. Finalize all necessary confirmations the City will prepare Review all proposed client assisted work papers and the timing of preparation by the City Develop our audit programs for the next phase of the audit and review and document any changes to the City's annual comprehensive financial report Prepare the schedule for the remainder of the audit. 	This phase would be completed by the engagement principal, engagement senior manager and one to two professional staff.

CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
FIELDWORK		
JULY 2026	<ul style="list-style-type: none"> We would complete all of our substantive testing of the account balances and prepare the draft of the City'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. 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. 	This phase would be completed by the engagement principal, engagement senior manager and one to two professional staff.
WORKPAPER REVIEW AND REPORT PRODUCTION		
JULY AND AUGUST 2026	<ul style="list-style-type: none"> The workpapers, drafts of all financial reports and the management letter will be reviewed by the resource principal and the quality control principal. All workpapers are reviewed by the engagement principal during this phase to ensure that all necessary information is compiled during this phase to avoid imposing upon the City's staff after fieldwork has been completed. 	This phase would be completed by the engagement principal, resource principal and the quality control principal.
DRAFTS DELIVERED		
AUGUST 2026	<ul style="list-style-type: none"> 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 principal and reviewed in-depth with representatives of the City 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. 	This phase would be completed by the engagement principal.
COMPLETION OF AUDIT		
SEPTEMBER 2026	<ul style="list-style-type: none"> Upon approval of the drafts by the City, 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 principal will be available for meetings with representatives of the City including the Mayor, City Council and management for formal presentations of the reports. 	This phase would be completed by the engagement principal.

CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
ONGOING SUPPORT TO THE CITY OF GENEVA		
ONGOING	<ul style="list-style-type: none"> • Our company 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. • In addition, we constantly monitor recent events in the 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 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. 	This phase would be completed by the engagement principal.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our company'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 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 company's philosophy on additional fees and/or billings is based on an understanding between Sikich 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. 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 Sikich 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 pages 20-21 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.

FEE PROPOSAL

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 in accordance with applicable state statutes.

SCHEDULE OF HOURLY RATES*

	2026	2027	2028	2029
Principal	\$ 450	\$ 468	\$ 487	\$ 505
Manager	370	385	400	415
Senior	220	230	238	250
Staff	200	210	216	225
Clerical	180	185	190	200

*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
Principals/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 Naperville, Illinois – a report prepared by Sikich:

<https://www.naperville.il.us/globalassets/media/finance-documents/budget-audit-reports/24-8100-final-audit---co-naperville.pdf>

ADDITIONAL RESOURCES & SERVICES

WITH A COMPREHENSIVE SUITE OF SERVICES, OUR AREAS OF EXPERTISE ARE OFTENTIMES COMPLEMENTARY OF ONE ANOTHER. HOW ELSE CAN WE HELP YOU STRENGTHEN YOUR ORGANIZATION?

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 principal 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.

THE AGENCY AT SIKICH

Position your brand for optimal coverage across your client base, industry and target audience all while telling a captivating story that builds relationships and enhances customer retention. From design and website development to media coverage and product launches, your organization deserves ample opportunity to boost brand awareness and reach a wide range of future, long-term consumers.

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.

TECHNOLOGY: IT SERVICES

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

WORKFORCE RISK MANAGEMENT

Reduce your risk while protecting your people and enhancing the quality and performance of your workplace by creating or improving proactive violence prevention policies, programs and training. Add a layer of assurance and readiness through active threat management capabilities – both internally and through urgent expert threat support.

PROPOSAL **EXHIBITS**

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT SIKICH 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

- Nick Bava, CPA, MAS
- Lauren E. Allen, CPA
- Matthew A. Geerdes, CPA, MBA
- Gina King, MPA
- James R. Savio, CPA, MAS
- Brian D. LeFevre, CPA, MBA
- Anthony M. Cervini, CPA, CFE

SIKICH RESOURCES

LOCAL GOVERNMENT SERVICES

COMPANY PROFILE

PEER REVIEW

REFERENCES

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

Municipality: _____

City, State, Zip Code: _____

Contact Name _____

Dates of Service: _____

Municipality: _____

Address: _____

City, State, Zip Code: _____

Contact Name _____

Dates of Service _____

Municipality: _____

Address: _____

City, State, Zip Code: _____

Contact Name _____

Dates of Service _____

PRICING SHEET

Pricing should be all-inclusive and presented as an annual not-to-exceed amount.

BIDDER NAME: _____

CONTACT PERSON: _____ DATE: _____

City of Geneva	FISCAL YEAR ENDING			
	April 30, 2026	April 30, 2027	April 30, 2028	April 30, 2029
Financial Audit and Statements (ACFR)	\$40,970	\$42,200	\$43,470	\$44,775
Single Audit (if required)	3,820	3,935	4,055	4,180
Annual Financial Report (State of IL Comptroller)	550	570	590	610
Consolidated Year-End Financial Report	550	570	590	610
TIF Compliance Report – East State St TIF	2,180	2,245	2,315	2,385
TIF Compliance Report – Geneva Fox River TIF	2,180	2,245	2,315	2,385
TIF Compliance Report – Southeast Master Plan TIF	2,180	2,245	2,315	2,385
Tri-Com Central Dispatch	April 30, 2026	April 30, 2027	April 30, 2028	April 30, 2029
Annual Financial Report	\$10,380	\$10,690	\$11,015	\$11,345
Single Audit (if required)	2,180	2,245	2,315	2,385
TOTAL PROPOSAL PRICE	\$64,990	\$66,945	\$68,980	\$71,060

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.



CITY OF GENEVA²⁶¹
Request for Proposals
Professional Auditing Services

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.

(Signature of Bidder if the Bidder is an Individual)

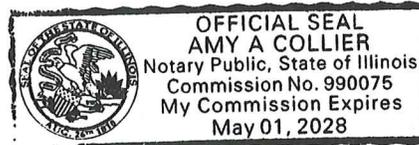
(Signature of Partner if the Bidder is a Partnership)

(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 22 day of October, 2025

Notary Public



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



ANTI-COLLUSION AFFIDAVIT AND CERTIFICATION

Nick Bava, hereby certifies that he/she/they is/are
(Name)

Principal of Sikich CPA LLC
(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.

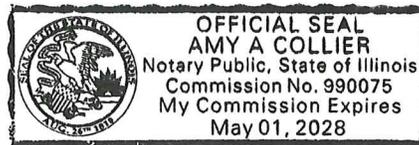
The undersigned certifies that he is not barred from bidding on this contract as a result of a conviction for the violation of State laws prohibiting bid-rigging or bid-rotating.

(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 22 day of October, 2025

Notary Public



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



CITY OF GENEVA
Request for Proposals²⁶³
Professional Auditing Services

CONFLICT OF INTEREST

Nick Bava
_____, hereby certifies that it has
(Name)

conducted an 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.

Nick Bava

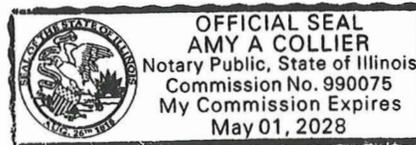
(Name of Bidder if the Bidder is an Individual)
(Name of Partner if the Bidder is a Partnership)
(Name of Officer if the Bidder is a Corporation)

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

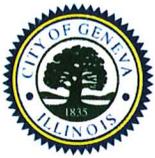
Subscribed and Sworn to this 22 day of October, 2025

Amy A Collier

Notary Public



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



CITY OF GENEVA²⁶⁴
Request for Proposals
Professional Auditing Services

TAX COMPLIANCE AFFIDAVIT

Nick Bava

_____, hereby certifies that he/she/they is/are
(Name)

Principal

_____ of Sikich CPA LLC

(Partner, Officer, Owner, Etc.)

(Bidder)

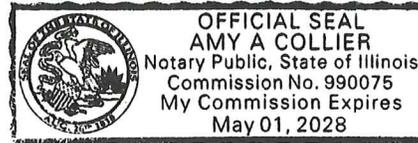
The individual or entity making the foregoing proposal or bid certifies that he is not barred from contracting with the City of Geneva because of any delinquency in the payment of any tax administered by the Department of Revenue unless the individual or entity is contesting, in accordance with the procedures 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.

(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 22 day of October, 2025

Notary Public



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

NICK BAVA

CPA, MAS

Principal

Nick Bava, CPA, MAS, is an audit principal 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

LAUREN E. ALLEN

CPA

Senior Manager

Lauren E. Allen, CPA, is a senior 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, Waubensee Community College



LOCATION:

NAPERVILLE OFFICE

1415 W. Diehl Road
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Naperville, IL 60563

P: 630.566.8518

F: 630.566.8401

lauren.allen@sikich.com

MATTHEW A. GEERDES

CPA, MBA

Principal

A principal at Sikich, Matt Geerdes, CPA, MBA, is a public accounting leader with nearly 24 years of experience providing auditing and consulting services. Matt works closely with entities in the government and not-for-profit sectors, including municipalities, state agencies and state universities, community colleges, school districts, special districts, and educational foundations. He regularly serves as a subject-matter expert on specific accounting topics pertaining to the Governmental Accounting Standards Board and the Financial Accounting Standards Board, authoring technical whitepapers and accounting memos, instructing educational courses on accounting and auditing topics, and speaking at industry events across the country.

Before joining Sikich, Matt spent years providing and leading public sector audit and consulting engagements at a large public accounting firm.

SERVICE AREAS

- Government Services
- Not-for-Profit Services

AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA), Member
- Illinois CPA Society, Member & Chair, Government Report Review Committee Member
- Illinois Association of School Business Officials, Member, Accounting & Audit Professional Development Committee
- Government Finance Officers Association, Member, Special Review Committee
- Illinois Government Finance Officers Association, Past Member
- Lemont High School Educational Foundation, Board Member
- Releve Dance Company Boosters Club, Inc., Treasurer
- RiskLink.org Charitable Foundation, Treasurer

EDUCATION & CERTIFICATIONS

- Master of Business Administration, Finance, Lewis University
- Bachelor of Arts, Accounting, Lewis University
- Certified Public Accountant (CPA)

AWARDS

- Distinguished Service Award, Illinois CPA Society, 2021
- Above and Beyond Award, Illinois Association of School Business Officials, 2021



LOCATION: NAPERVILLE OFFICE

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

P: 630.364.7968
matt.geerdes@sikich.com

[LinkedIn](#)

GINA KING

MPA

Senior Audit Manager

Gina King, MPA, is an Senior 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
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gina.king@sikich.com

JAMES R. SAVIO

CPA, MAS

Principal

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. He 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
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Naperville, IL 60563

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jim.savio@sikich.com

BRIAN D. LEFEVRE

CPA, MBA

Principal

As Sikich's State & Local Government Industry Vertical Leader, Brian D. LeFevre, CPA, MBA, is responsible for providing technical services to governmental clients. He delivers services in all areas of state & local 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 also develops and serves 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
brian.lefevre@sikich.com

ANTHONY M. CERVINI

CPA, CFE

Local Government Audit Leader

Anthony M. Cervini, CPA, CFE, is the 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



LOCATIONS:

NAPERVILLE OFFICE

1415 W. Diehl Rd.
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F: 630.499.8668

anthony.cervini@sikich.com

LOCAL GOVERNMENT RESOURCES



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Principal, Uniform Guidance
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KELLEN O'MALLEY CPA
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TOM SIWICKI CPA
Director
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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

LOCAL GOVERNMENT AUDIT LEADER



ANTHONY CERVINI

CPA, CFE
PRINCIPAL

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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.



LOCAL GOVERNMENT SERVICES

OUR EXPERTS



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Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

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

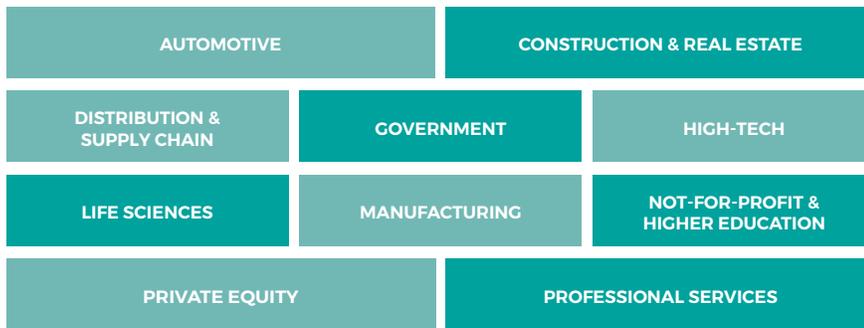


Sikich is a global company specializing in technology-enabled professional services.

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

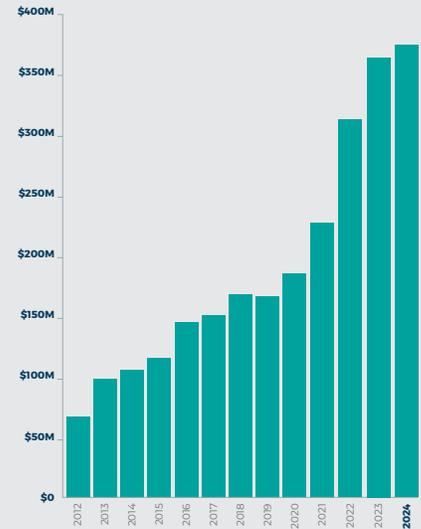
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

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

WHO WE ARE

TOTAL PERSONNEL **1,900+**
 2024 REVENUE **\$375M**



OFFICE LOCATIONS

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

*Perform only Technology and Advisory services

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

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 2023, Sikich received its 12th 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 2024 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

September 29, 2025

To the Partners of Sikich CPA LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Sikich CPA LLC (the firm) in effect for the year ended December 31, 2024. 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 on in conformity with the requirements of the applicable 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 and compliance with the firm's system of quality control 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 CPA LLC in effect for the year ended December 31, 2024, 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 CPA LLC 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
St. Louis, Missouri