



ORIGINAL

August 7, 2025

Proposal to provide professional  
audit services to:

## Effingham County, Illinois

Prepared by:  
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**CLAGlobal.com**

CPAs | CONSULTANTS | WEALTH ADVISORS

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August 7, 2025

Angie Thompson, County Board Administrator  
Effingham County Board Office  
Effingham County, Illinois  
101 N. 4th St, Ste 301  
Effingham, IL 62401-3482

Dear Angie and Members of the County Board:

Thank you for inviting us to propose. We look forward to the opportunity to continue providing services to Effingham County, Illinois (the County).

We have enjoyed our working relationship with the County and are confident that we have helped provide valuable advice and recommendations, during the audit process and throughout the year to the County. Our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA the top qualified candidate to continue providing our professional services to the County. The following differentiators are offered for the County's consideration:

- ***We know you!*** We know and understand the County. By providing services to you in the past, we have established an understanding of your organization. The work we've performed provides your project with momentum before we begin the engagement. We don't have to spend a lot of time up front learning about your core operations, we know them well. *Your staff will not have to spend extra time "training" a new team on County operations. Also, we receive phone calls and emails throughout the year from different departments with questions; we are happy to be a resource even outside of the audit period, and appreciate the opportunity to help where we can and to understand what issues arise during the year.*
- ***Commitment to government audits*** - While many small firms are leaving government audit work, ***CLA remains dedicated to this sector.*** We continue to expand our government practice and recruit professionals interested in this field.
- ***Industry-specialized insight and resources*** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the County with their audit needs. In addition to your experienced local engagement team, the County will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- ***OMB Uniform Guidance (UG) experience*** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- ***Strong methodology and responsive timeline*** – In forming our overall audit approach over the past few years, we have obtained an extensive understanding of the County, and its processes and internal controls. We refine our approach each year. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. Our work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.

- **Communication and proactive leadership** – The County will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our director-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the County and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the County will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

We want to continue to serve you, and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled, *Qualifications to bid*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

**CliftonLarsonAllen LLP**



Sandy L. Perry, CPA  
Director  
217-431-4647  
sandy.perry@CLAnet.com

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# 1. Firm Experience

## Firm overview

It takes balance.<sup>TM</sup> With CLA by your side, you will find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

## Opportunities for you



## Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2024 our total headcount was relatively the same as in 2023, and we continue to witness a remarkable retention rate of 89%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a culture of connection and belonging that welcomes different beliefs and perspectives. We want to represent the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

## Opportunities for our community

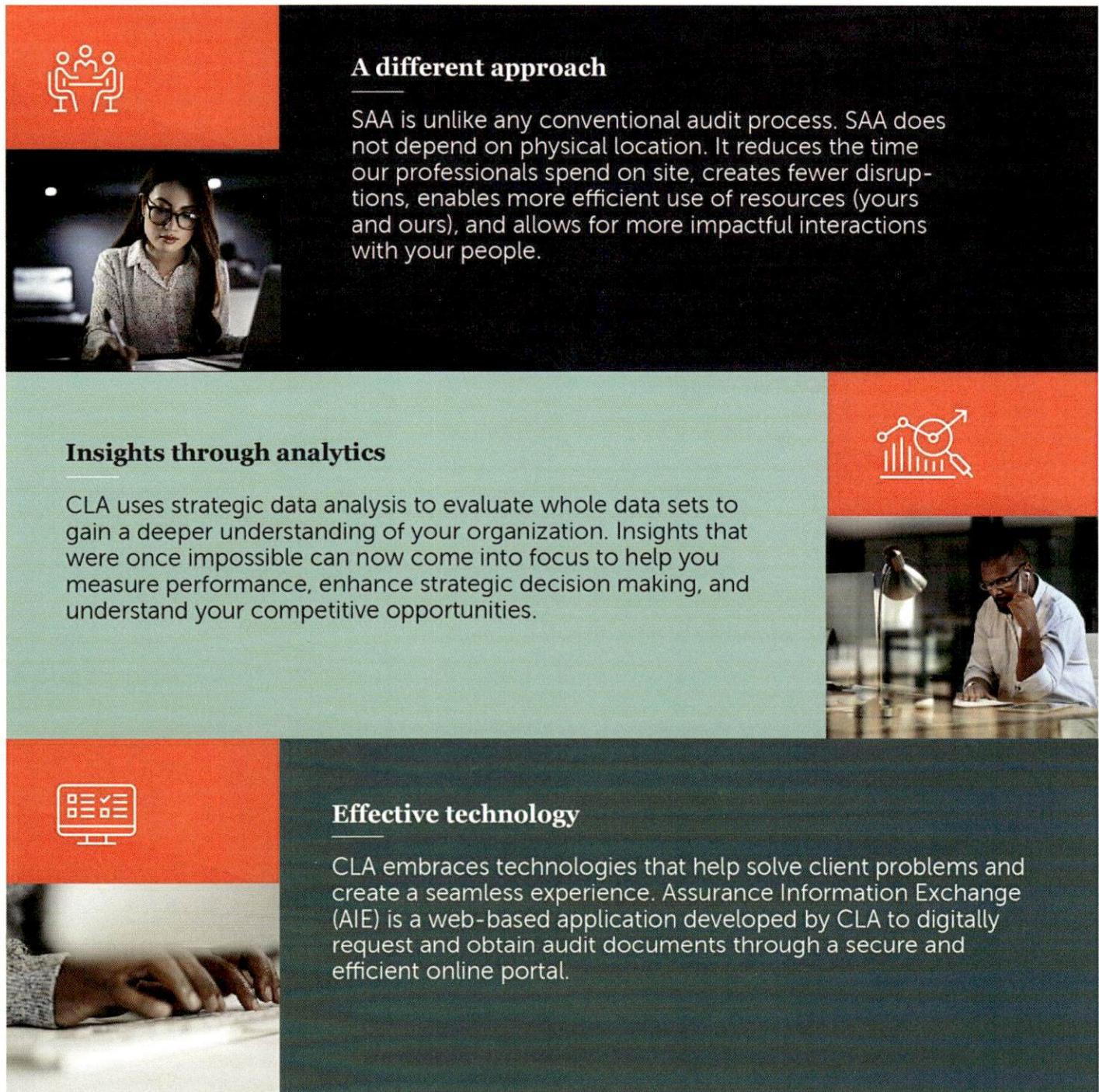
CLA's community impact team unifies the work of connection, belonging and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our CLA Foundation has granted more than \$13 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual Promise Report.

## The CLA seamless assurance advantage (SAA)

SAA is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



### A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

### Insights through analytics

CLA uses strategic data analysis to evaluate whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

### Effective technology

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.



## State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so — that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

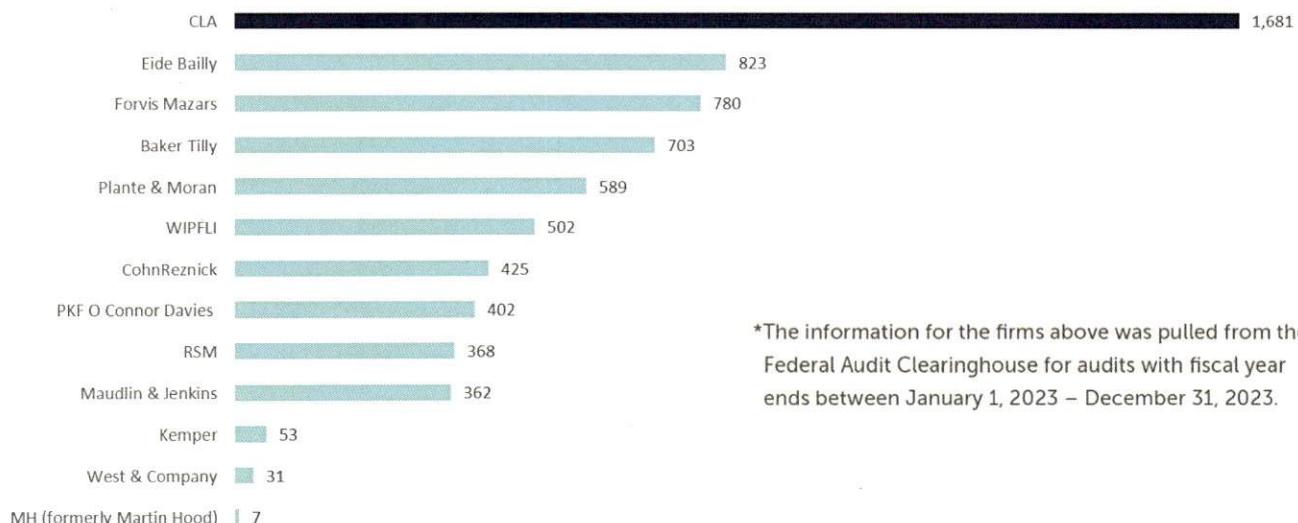


## Single audit experience

CLA performs the largest number of single audits in the United States

**We audited nearly \$229 billion dollars in federal funds expended in 2023.** The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.

Number of Single Audits Performed\*



\*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2023 – December 31, 2023.

It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the County and can enhance the quality of the County's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for the County. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

*You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.*

## Single Audit Resource Center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2024 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

## References

Supporting references are provided in Section 9 of this proposal.



## 2. Experience in Illinois

### Illinois government experience

CLA is a leading provider of government audit and consulting services in Illinois. We serve nearly 140 Illinois municipalities, counties, special purpose governments, and school districts. As such, we understand the complexities within Illinois governments, grant funding, and the specific federal and state compliance requirements of that funding. Inherently, with the size of CLA's government practice, we are continually consulting other governments and professionals to stay current on constant changes and local issues that may affect the County.



### Listing of similar clients in Illinois

Our government audit clients include state departments, counties, cities, villages, towns, boards of education, public libraries, colleges, school districts, and specialized taxing districts and authorities throughout the nation. With one of the largest public sector audit practices in the country, the members of our government services team have an unmatched depth of experience auditing entities similar to the County.

*CLA remains dedicated to serving local government clients in Illinois, unlike many firms. We are proud of our continued commitment.*

CLA has performed independent financial and compliance auditing services to governments across the country. The following is a sample listing of the firm's governmental audit clients located in Illinois.

Counties	
<ul style="list-style-type: none"><li>• Champaign County</li><li>• Iroquois County</li><li>• Logan County</li><li>• Menard County</li><li>• Tazewell County</li><li>• Woodford County</li></ul>	<ul style="list-style-type: none"><li>• Effingham County</li><li>• Jackson County</li><li>• McLean County</li><li>• Sangamon County</li><li>• Vermilion County</li></ul>
Other Municipalities	
<ul style="list-style-type: none"><li>• Allerton Public Library</li><li>• Amboy Township</li><li>• Banner Township</li><li>• Bloomington Township</li><li>• Bonus Township</li><li>• Central Illinois Police Training Center</li><li>• Champaign County Geographic Information Systems</li><li>• City of Altamont</li><li>• City of Danville</li><li>• City of Danville (Police Pension)</li><li>• City of East Peoria</li><li>• City of Kewanee</li></ul>	<ul style="list-style-type: none"><li>• Amboy Fire Protection District</li><li>• Amboy-Lee Multi-Township</li><li>• Bloomington and Normal Water Reclamation</li><li>• Bonus Multi-Township Tax Assessing Dis</li><li>• Central Illinois Land Bank Authority</li><li>• Champaign County Forest Preserve District</li><li>• Champaign County, Illinois Circuit Clerk</li><li>• City of Canton</li><li>• City of Danville (Fireman's Pension)</li><li>• City of Havana</li><li>• City of Lewistown</li><li>• City of Peoria - Finance Department</li></ul>



• City of Lexington	• City of Sullivan
• City of Sterling	• Clinton Sanitary District
• City of Watseka	• Danville Public Building Commission
• Danville Mass Transit	• Danville Township
• Danville Sanitary District	• East Grove Township
• East Peoria Drainage & Levee District	• Effingham County Circuit Clerk
• Fondulac Public Library District	• Elwood Township
• Groveland Township, Tazewell County	• Franklin Grove-Nachusa Multi-Township
• Harmon Nelson Multi-Township	• Harmon Township
• Henry Fire Protection District	• Illinois Department of Transportation
• Heyworth Community Unit School District #4	• Illinois Municipal League
• Illinois Gaming Board	• Lee Center Township Illinois
• Mahomet Public Library District	• Macon County Health Department
• Manito Township	• Mahomet-Seymour Comm. Unit School Dist.#3
• Marion Township of Stillman Valley	• Marion Township
• Morton Community Unit School Dist. 709	• May Sublette Multi-Twp
• Municipal Ins. Coop. Agency	• McLean County Unit School District
• Ohio Fire Protection District	• Metropolitan Airport Authority of Peoria
• Pekin Park District	• Morton Public Library District
• Peoria Civic Center Authority	• North Tazewell Public Water District
• Pleasant Valley Public Water District	• Peoria Board of Education
• Princeton Park District	• Peoria School District Foundation
• Rock Falls Public Library District	• Pleasure Driveway and Park District of Peoria
• Special Education Assoc. of Peoria County	• Public Building Commission of Peoria
• Springfield-Sangamon County Regional Planning Comm	• Sangamon County Circuit Clerk
• Township of Nachusa	• Sangamon County Central Dispatch System
• Vespasian Warner Public Library District	• Somer Township
• Village of Germantown Hills	• Springdale Cemetery
• Village of Milledgeville	• Sterling Rural Fire Protection District
• Village of Rantoul	• Sullivan School District
• Village of Smithfield	• Town of the City of Peoria
• Village of Gridley	• Village of Elliott
• Village of Roanoke	• Village of Oquawka
• Village of Tampico	



## Commitment to Illinois municipalities

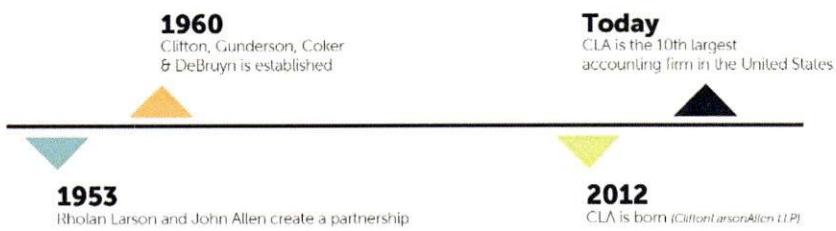
CLA is deeply committed to serving the public sector in Illinois, with a strategic focus on expanding our impact and delivering value to counties across the state. Our dedication is reflected in both our market presence and our forward-looking initiatives. CLA derives a significant portion of its revenue from governmental and county-level auditing services in Illinois, underscoring our investment in this sector and our understanding of its unique challenges and regulatory landscape.

We are actively pursuing growth in this market. This is part of a broader effort to align our services with the evolving needs of counties.

CLA's commitment is not only operational but cultural. Through our Community Action Fund and local office engagement, we invest in the communities we serve, reinforcing our long-term presence and services with Illinois municipalities.

## 3. Auditing Experience

On January 1, 2012, two regional firms, Clifton Gunderson and LarsonAllen, merged to become CLA. They were driven by a shared vision to be a different kind of firm and a dream to be America's leading provider of professional services.



We're celebrating 13 years as CLA, but the roots of our culture reach back much further. Across decades, the philosophies that drove our legacy firms — from how they served clients and treated their people to how they did business — shared many attributes. We still find them present today in what we call the CLA Promise.

## 4. Prior Two Years' Experience in Illinois Auditing

Please see our sample listing of similar clients served in Illinois in Section 2 of this proposal.



## 5. Engagement Team Experience

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Role	Licensed in Illinois	Years' Experience
Sandy Perry, CPA	<p><b>Engagement director</b> – Sandy will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Sandy is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team. Sandy will complete the signer review of reports and audit work.</p>	✓	19
Hope Wheeler, CPA	<p><b>Technical resource principal</b> – Hope will be a technical resource for the audit team as well as the County personnel. Hope's many years of serving governmental entities, including Effingham County, will be an invaluable resource.</p>	✓	30+
Faith Freeman, CPA	<p><b>Engagement manager</b> – Faith will assist the director with planning the engagement and performing complex audit areas. Faith will perform a technical review of all work performed and is responsible for review of all related reports. Faith will be responsible for overseeing the day-to-day activities for this engagement.</p>	✓	10

Engagement Team Member	Role	Licensed in Illinois	Years' Experience
Austin Ames	<b>In-charge</b> – Austin will be responsible for the day-to-day activities of the audit process for this engagement, including the supervision of all staff assigned.	n/a	2

Detailed biographies can be found in the *Appendix*.

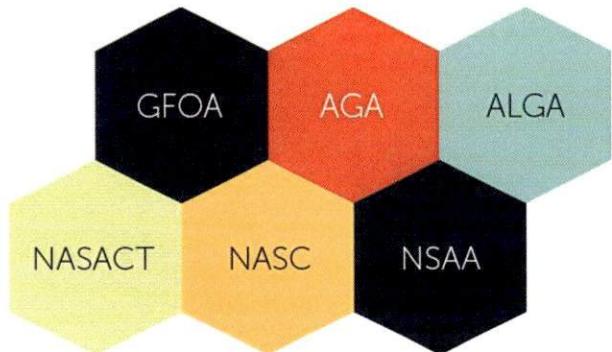
**Collaborative:** *Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.*

# 6. Industry Participation

## Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.

We are also actively involved in and/or are members of the following professional organizations:



- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Illinois Government Finance Officers Association (IGFOA)
- Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

## Insight to strengthen your organization

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

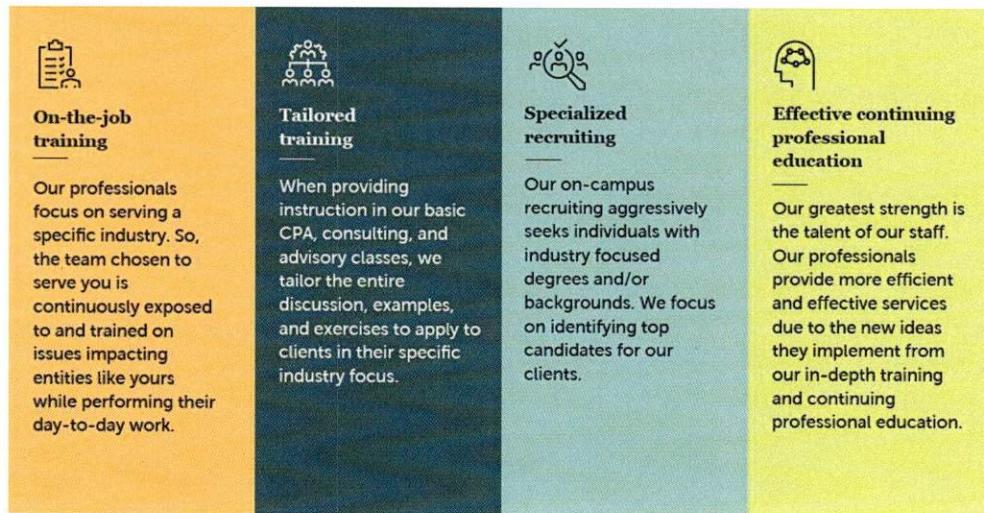
- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

***Curious: We care, we listen, we get to know you.***

## Continuing education program

To maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends accredited continuing professional education (CPE) annually. Individuals are required to familiarize themselves with all current changes in standards and procedures. Updated information on recent changes in technical standards and regulations, as well as the firm's professional policies and procedures, is distributed to our team members on a regular basis.

CLA professionals are specifically trained on topics specific to the client industry they work in.



CLA's firm-wide training programs include:

- **Learn**—Designed for new CLA associates, this learning is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA strategy, business risk and independence with audit theory using hands-on exercises and simulations to introduce our audit methodology, tools, and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable, prepaids, documentation, and materiality.
- **Experience**—Designed for the CLA associate with about one year of experience, this learning is typically attended in the second year of employment. This training focuses on topics including analytics, sampling, internal controls, walkthroughs, analytical tools, and professional skepticism.
- **Achieve**—Designed for the CLA associate with about two years of experience, this learning is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. Topics covered include detailed review, risk assessment, analytical tools, and professional skepticism.
- **Propel**—Designed for the CLA associate with about three years of experience, this learning is typically attended in the fourth year of employment. This training focuses on risk assessment, effective use of tools and programs, auditing complex areas, and professional skepticism.



## 7. Memberships

### Membership in the AICPA

As part of our commitment to maintaining the highest professional standards, CLA is a proud member of the American Institute of Certified Public Accountants (AICPA). This membership reflects our adherence to the rigorous ethical and technical requirements established by the profession's leading body, ensuring that our professionals remain at the forefront of industry developments. Through our affiliation with the AICPA, we participate in a community dedicated to advancing audit quality, professional integrity, and continuous improvement in public accountancy.

### Membership in the AICPA Government Audit Quality Center (GAQC)

Because CLA is committed to quality audits for our government clients, we are an active member of the Government Audit Quality Center (GAQC) of the American Institute of Certified Public Accountants (AICPA).



Launched in September 2004, the mission of the GAQC is to raise awareness about the importance of governmental audits and to serve as a comprehensive resource on the topic for member firms. GAQC member firms must institutionalize annual internal inspection procedures, comply with continuing professional education requirements as set forth by Government Auditing Standards, and establish policies and procedures in compliance with GAQC-recognized professional standards.

We leverage our membership to access resources designed to enhance audit quality and to apply audit best practices. The GAQC provides the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits.

### Illinois CPA society membership

As an active member of the Illinois CPA Society, CLA demonstrates a strong commitment to professional excellence and industry leadership within the state. Alongside our memberships in national organizations, our involvement with the Illinois CPA Society keeps our team abreast of state-specific developments, regulatory changes, and best practices in public accountancy. This dedication enables us to better serve nearly 140 Illinois municipalities, counties, special purpose governments, and school districts. We understand the complexities of Illinois government operations, grant funding, and the unique compliance requirements at both the federal and state levels. With the breadth of CLA's government practice, we are continuously engaged with other professionals and government entities to remain informed about evolving issues and local challenges that may impact the County. CLA is a limited liability partnership and is duly licensed to practice public accountancy in the state of Illinois.

### IGFOA membership

CLA and your audit team actively participate in IGFOA, presenting at chapter and annual meetings and serving on the technical accounting review committee. IGFOA supports Illinois local government finance officials with valuable resources to address complex professional demands.

## 8. Good Standing

CLA and the supervising certified public accountants are in good standing and our firm does not have a record of substandard audit work.



## 9. References

Our experience with Effingham County is our number one reference. We have had the opportunity to work with you for a few years, so you have firsthand knowledge of our firm and our government team. We encourage you to connect with a few of our other clients.

### Champaign County

Client Contact	Travis Woodcock, Budget Director	
Phone Number   Email	217-384-3776 x2110	twoodecock@champaigncountyil.gov
Address	1776 E Washington, Urbana, IL 61802	
Services Provided	Financial statement audit, single audit, circuit clerk audit, CYEFR audit for GATA	

### Iroquois County

Client Contact	Jill Johnson, Finance Manager	
Phone Number   Email	815-432-6963	jill.johnson@co.iroquois.il.us
Address	1001 E. Grant St, Watseka, IL 60970	
Services Provided	Financial statement audit (including health department), single audit, circuit clerk audit, CYEFR audit for GATA, AFR preparation	

### Vermilion County

Client Contact	Steve Miller, County Board Chairman	
Phone Number   Email	217-554-6001	smiller@vercounty.org
Address	201 North Vermilion Street, Danville, IL 61832	
Services Provided	Financial statement audit (including health department), single audit, circuit clerk audit, CYEFR audit for GATA, AFR preparation	



# Attachment D

## ATTACHMENT D

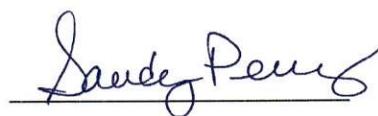
### TOTAL ALL INCLUSIVE MAXIMUM PRICE (all amounts in U.S. Dollars)

	Fiscal Years		
	2025	2026	2027
Effingham County	<u>\$62,265</u>	<u>\$64,750</u>	<u>\$67,995</u>
Circuit Clerk	<u>\$16,800</u>	<u>\$17,400</u>	<u>\$18,170</u>
Central Ill Public Transit	<u>\$3,900</u>	<u>\$3,900</u>	<u>\$3,900</u>
Effingham Co. Budget	-	-	-
Tech. and client support fee*	<u>\$4,148</u>	<u>\$4,302</u>	<u>\$4,503</u>
<b>TOTAL (annual)</b>	<b><u>\$87,113</u></b>	<b><u>\$90,352</u></b>	<b><u>\$94,568</u></b>

Additional Suggested Reports or services not currently provided in annual financial reports and audits:

Description	2025	2026	2027
Consolidated Year End Financial Report for GATA	<u>Included</u>	<u>Included</u>	<u>Included</u>
Annual Financial Report For Illinois Comptrollers Office	<u>Included</u>	<u>Included</u>	<u>Included</u>
Federal Single Audit (up to two programs), if applicable**	<u>\$22,680</u>	<u>\$23,580</u>	<u>\$24,530</u>
Data Collection Form for Federal Audit Clearinghouse	<u>Included</u>	<u>Included</u>	<u>Included</u>
New GASB implementation assistance, if needed	<u>Discounted hourly rate</u>	<u>Discounted hourly rate</u>	<u>Discounted hourly rate</u>

FIRM SUBMITTING QUOTE CLA (CliftonLarsonAllen LLP)



Director

Signature of Authorized Representative

Title

Sandy L. Perry, CPA

August 7, 2025

Name of Authorized Representative

Date

\*\* - CLA instituted a 5% technology and client support fee because of increasing threats to our cybersecurity with the sensitive client data we hold. Our costs related to protecting this data have increased at a very accelerated pace over the past several years, and will continue to into the foreseeable future.

\*\* - Beginning with FY25, the threshold for having a single audit increased from \$750,000 in federal expenditures in a fiscal year to \$1,000,000, so if you are below this threshold in any year, the single audit would not be required. If a single audit is required, additional federal programs over two required to be tested would result in additional hours/fees.



# Appendix

## A. Your service team biographies



## Sandy L. Perry, CPA

### CLA (CliftonLarsonAllen LLP)

Director

217-431-4647

sandy.perry@CLAconnect.com



#### Profile

Sandy is an engagement director with 19 years of experience providing auditing services to state and local government entities. She also has experience assisting these types of entities in preparing financial statements and completing other unique governmental reporting requirements.

#### Client service experience

- Effingham County
- McLean County
- Vermilion County
- Jo Daviess County
- Champaign County
- Danville Sanitary District
- City of Danville
- City of Decatur
- City of Altamont
- City of Flora
- City of Sullivan
- City of Watseka

#### Technical experience

- Plan and organizes audit engagements
- Provide technical assistance to personnel during engagements
- Reviews financial statements and management letters
- Supervises financial audit and single audit engagements
- Assists with complex audit areas and single audits

#### Education and professional involvement

- Bachelor of science in accounting from Illinois State University, Normal, Illinois
- American Institute of Certified Public Accountants
- Illinois CPA Society
- Illinois Government Finance Officials Association





## Hope E. Wheeler, CPA

### CLA (CliftonLarsonAllen LLP)

Principal

217-373-3139

hope.wheeler@CLAconnect.com



#### Profile

Hope has more than 30 years of experience providing auditing services to governmental organizations. Hope has served as a reviewer on the external peer review and CLA internal inspection teams. She is a member of the AICPA, Illinois CPA Society, GFOA, and IGFOA. In addition to her professional affiliations, Hope has served on the board of directors for Champaign West Rotary and the Executive Club of Champaign County and is past president of the board of directors of Don Moyer Boys and Girls Club and is currently on their foundation board. Hope is the 2021 Athena Award winner for Champaign County. In 2025, Hope became a member of CLA's National Technical Group (NATG), and she serves as a quality reviewer for state and local governments, and as a technical resource to our governmental audit teams.

#### Client service experience

- Effingham County
- McLean County
- Iroquois County
- Tazewell County
- Champaign County
- Vermilion County
- Jo Daviess County
- Sangamon County
- City of Sullivan

#### Technical experience

- Lead large and small financial audit engagements and single audits
- Quality control reviews of audit reports and files
- Provide technical assistance to personnel during engagements
- Assist clients in receiving GFOA Certificate of Achievement for Excellence in Financial Reporting
- Leader in CLA's public sector growth team for the Eastern Midwest Region
- Speak at conferences/training session on GASB/Business Topics

#### Education and professional involvement

- Bachelor of science in accounting from University of Illinois, Urbana-Champaign, Illinois
- Illinois CPA Society
- American Institute of Certified Public Accountants
- Illinois Government Finance Officials Association
- Government Finance Official's Association





# Faith Freeman, CPA

## CLA (CliftonLarsonAllen LLP)

Manager

309-557-1206

faith.freeman@CLAAconnect.com



### Profile

Faith is a manager with more than ten years of experience providing audit and consulting services to local governments.

### Client service experience

- Effingham County
- McLean County
- Iroquois County
- Champaign County
- Sangamon County
- Village of Rantoul
- City of Sullivan
- Bloomington and Normal Water Reclamation District

### Technical experience

- State and local government
- Leads audit engagements
- Single audits
- Reviews financial statements and other required reports
- Assists clients with GFOA Certificates of Achievement in Financial Reporting
- Consulting services to local governments

### Education and professional involvement

- Master of science in accounting from Southern Illinois University, Carbondale, Illinois
- Certified Public Accountant in the state of Illinois
- Illinois CPA Society
- Illinois Government Finance Officials Association





## Austin Ames

**CLA (CliftonLarsonAllen LLP)**

Associate

217-213-3302

Austin.Ames@claconnect.com



### Profile

Austin is an assurance associate at CLA. With nearly two years of experience, his main industry is state/local governmental entities including villages, cities, counties, and various districts. Much of his time is spent working directly with the client. Austin also develops his technical skills through participation in continuing education and other courses.

### Client service experience

- Effingham County
- McLean County
- Iroquois County
- Champaign County
- Sangamon County
- Village of Rantoul
- City of Sullivan
- Bloomington and Normal Water Reclamation District

### Technical experience

- Experience auditing all accounts for local government clients
- Supervise new associates and interns
- Preparation of government reports
- Preparation of Annual Financial Reports

### Education and professional involvement

- Bachelor of Science in Accounting & Finance, Eastern Illinois University, Charleston, IL

[CLaconnect.com](http://CLaconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](http://CLAglobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



## B. Quality control procedures and peer review report

In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.



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

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 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 Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

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

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, 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*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022

[cbh.com](http://cbh.com)

