



SERVICE PROPOSAL

AUDIT SERVICES FOR
EFFINGHAM COUNTY, ILLINOIS

SUBMITTED BY:

Sikich

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TRANSMITTAL LETTER

Chairman and Members
of the County Board
Effingham County, IL

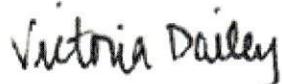
August 11, 2025

Sikich is pleased to be considered for the appointment as independent auditors for Effingham County, Illinois (the "County"). 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 County during normal business hours or by another schedule approved. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 60 days and look forward to the possibility of serving the County.

Sincerely,



Victoria Dailey, CPA
Principal, Government Services
314.590.2407
victoria.dailey@sikich.com



Chad Lucas, CPA
Principal, Government Services
217.862.1724
chad.lucas@sikich.com



EXECUTIVE SUMMARY

SIKICH'S NUMBER ONE GOAL IS TO STRENGTHEN THE COUNTY. 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.

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

Sikich is one of the country's top 25 Certified Public Accounting firms and a top 10 value-added reseller of technology products, with more than 2,000 employees serving clients in all 50 states. Clients turn to us for their professional service needs due to our deep industry knowledge working with organizations of their size and for the caliber of service and attention we provide—especially when it comes to dedicated, experienced service teams and senior leadership access.

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 and the Office of Management and Budget with the new Uniform Guidance. We are also dedicated to staying current with new reporting and accountability requirements from the state, net automated processing systems, and fringe benefit tax laws. 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 25 Certified Public Accounting firms and a top 10 value-added reseller of technology products. We've achieved 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 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 County.

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 County.



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 local 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 County will remain aware of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the County'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. 84 *Fiduciary Activities*
- GASB Statement No. 87 *Leases*
- GASB Statement No. 96 *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 & Reporting 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
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment



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 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 County the highest quality work and the most cost-effective delivery of services.

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the County 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 County and is independent with respect to any non-attest services provided to the County, 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 or in states with substantial equivalency.

SIKICH PEER REVIEW

Our most recent peer review report is included in the Proposal Exhibits section. Since our inception, we have received unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. In 2023, we received our twelfth consecutive "pass" peer review. There have been no current or previous disciplinary actions taken against the company by state regulatory bodies or professional organizations during the past three years.



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 A SMOOTH TRANSITION FOR THE COUNTY

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

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

INITIATIVE FOR CUSTOMIZED SOLUTIONS

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

As part of our ongoing service and commitment to the County, we keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit the County.

INITIATIVE FOR YOUR SATISFACTION

The County'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 County?



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 County as specified in the RFP:

- Audit of the basic financial statements of the County, including the County Health Department and the County's ARPA funding
- Audit of the County Circuit Clerk
- Audit of the Section 5311 Grant Award for Effingham County Public Transportation
- Audit of the IL Downstate Operating Assistance Program Grant for Effingham County Public Transportation
- Preparation of bound copies and an electronic copy (.pdf) of the annual financial report;
- Preparation of bound copies and an electronic copy (.pdf) of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- Preparation of bound copies and an electronic copy (.pdf) of the management letter for the County, communicating any material weaknesses and significant deficiencies found during the audit, in accordance with Statement on Auditing Standards (SAS) and our recommendations for improvement;
- Preparation of bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted for Single Audit purposes, if applicable;
- Preparation of bound copies and an electronic copy (.pdf) of the Consolidated Year End Financial Report (CYEFR) as required by the Grant Accountability and Transparency Act (GATA), if applicable
- Retain workpapers for seven (7) years in accordance with company standards;
- Reporting to the Chairman and Members of the County Board in accordance with SAS No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with the County Officials to present the completed audit and related materials.



CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
PRELIMINARY PLANNING		
DECEMBER/JANUARY	<ul style="list-style-type: none"> • We would meet with representatives of the County to discuss the approach we would take during the audit, focusing on areas of particular concern to the County 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, engagement manager and engagement senior, if necessary.
PRELIMINARY FIELDWORK		
FEBRUARY/MARCH	<ul style="list-style-type: none"> • We would develop an understanding and documentation of the County's accounting and administrative controls using its accounting procedures manual, EDP documentation 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 5 and 10. • We would develop our planning materiality on an opinion unit basis and complete a preliminary analytical review of the County's financial position as a whole. • We would: <ul style="list-style-type: none"> ○ Review all minutes from the meetings of the County Board; review all ordinances adopted by the County during the year. ○ Review any debt agreements entered into during the year and analyze any other unique transactions entered into by the County ○ Perform our fraud interviews in accordance with auditing standards. ○ Finalize all necessary confirmations the County will prepare ○ Review all proposed client assisted work papers and the timing of preparation by the County • Develop our audit programs for the next phase of the audit and review and document any changes to the County's financial statements <ul style="list-style-type: none"> ○ Prepare the schedule for the remainder of the audit. 	This phase would be completed by the engagement principal, engagement manager, engagement senior and one to two professional staff.



CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
FIELDWORK		
MARCH	<ul style="list-style-type: none"> • We would complete all of our substantive testing of the account balances and prepare the draft of the County's financial statements with a rough draft of the financial statements provided to the County 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 County 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 manager, engagement senior and one to two professional staff.
WORKPAPER REVIEW AND REPORT PRODUCTION		
APRIL	<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 phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon the County'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		
MAY	<ul style="list-style-type: none"> • We will deliver a preliminary draft of the financial statements at the end of fieldwork. • A revised draft, if necessary, will be delivered to the County no later than three business days after receiving all proposed changes. 	This phase would be completed by the engagement principal.
COMPLETION OF AUDIT		
MAY	<ul style="list-style-type: none"> • Upon approval of the drafts by the County, we will present the signed, bound copies of the financial statements, the management letter and the additional reports described in this proposal. • The engagement principal will be available for meetings with representatives of The County including the Chairman and Members of the County Board 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 COUNTY		
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 County. 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 County to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of The County. 	This phase would be completed by the engagement principal.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our 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 County.

The timing of this discussion will provide the County 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 Chairman and Members of the County Board the appropriate level as defined in our professional standards.

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.



FEE PROPOSAL

Our fees for the audit of and related report preparation for the County is included as Attachment D in the **Proposal Exhibits** section of this proposal.

The County audit fee includes preparation of the management letter, Illinois Comptroller's Annual Financial Report and GATA In-Relation-To opinion, if necessary; These fees assume that Effingham County 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. The fees are based on an understanding that the County's organization structure and fund composition will not substantially change during the audit period and there are no major issues that we would encounter that have not been identified to date.

The fees for the Single Audit are based on the assumption that major programs required to be tested under the Single Audit will not exceed one. If additional major programs are required to be tested that require additional time and effort, additional fees may be negotiated.

The fees included in Attachment D do not include the cost related to the implementation of GASB pronouncements. Fees to be negotiated separately upon determination of applicability.

In accordance with Government Auditing Standards, if the County requires assistance with maintaining depreciation schedules, determining the year-end adjustments, accumulation of grants for Single Audit determination or any other additional services outside the scope of the audit, fees for these non-audit services would be billed at the following rates, subject to change each January 1.

HOURLY RATES

Effective January 1, 2025

	Hourly Rates
Principal	\$ 425
Director	375
Senior Managers	350
Managers	295
Senior Staff	220
Staff	200

The fees noted in Attachment D include all report preparation, typing, printing, and binding, mileage, and all related meetings with County officials needed to prepare and submit the reports.

These fees assume that the County 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 local statutes.



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 COUNTY?

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.

HUMAN RESOURCES

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

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.

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.

ATTACHMENT A - SUPERVISORY STAFF QUALIFICATIONS

- Victoria Dailey, CPA
- Chad Lucas, CPA
- Anthony Cervini, CPA, CFE
- Jenny Cho, CPA
- Michelle Lepper
- Jim Savio, CPA, MAS

ATTACHMENT B - SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

ATTACHMENT C - COMPANY'S AUDIT METHODOLOGY

ATTACHMENT D - TOTAL ALL INCLUSIVE MAXIMUM PRICE

LOCAL GOVERNMENT RESOURCES

LOCAL GOVERNMENT SERVICES

COMPANY PROFILE

PEER REVIEW



ATTACHMENT A - SUPERVISORY STAFF QUALIFICATIONS

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 County 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 retentions 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 Proposal Exhibits section to read biographies of the engagement team for the County.**



VICTORIA DAILEY, CPA ENGAGEMENT PRINCIPAL

Victoria will be the primary point of contact for the County and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with the County, Victoria will be actively involved in all phases of the audit process and will serve as a key business resource throughout the year for any questions or concerns you may have - regardless of whether or not those are directly related to the engagement.



CHAD LUCAS, CPA RESOURCE PRINCIPAL

Chad is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement principal.



ANTHONY CERVINI, CPA, CFE RESOURCE PRINCIPAL

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



JENNY CHO, CPA AUDIT MANAGER

As the manager, Jenny will be a contact for anything related to the successful audit of your organization. Jenny will be responsible for working with the audit principal to directly supervise the audit staff performing the County's audit.



MICHELLE LEPPER SENIOR ACCOUNTANT

As the senior auditor, Michelle will be a contact for anything related to the successful audit of your organization. Michelle will be responsible for working with the audit principal to directly supervise the audit staff performing the County's audit.



JIM SAVIO, CPA QUALITY CONTROL PRINCIPAL

The quality control principal will provide a second review of the audit workpapers and the County's financial statements.

ADDITIONAL PROFESSIONAL STAFF

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

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 County the quality of staffing for a multi-year engagement, even if a change in personnel is required.

VICTORIA DAILEY

CPA, MACC

Principal

Victoria Dailey, CPA, MACC, is a principal with over 15 years of experience auditing governmental entities, including single audits and yellowbook audits. She performs audits, reviews, compilations and taxation services to support clients in these industries. Additionally, she supervises a team of auditors and expertly leads client engagements to provide a high-level of client satisfaction.



SERVICE AREAS

- Audit Services
- Government Entities
- Yellowbook and Single Audits

AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of Certified Public Accountants (MOCPA)

EDUCATION

- Master's Degree, Accounting, Missouri State University
- Bachelor of Science, Accounting, Missouri State University
- Certified Public Accountant (CPA)

LOCATION:

ST. LOUIS OFFICE

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CHAD A. LUCAS

CPA

Principal

Chad A. Lucas, CPA, is a principal with more than 20 years of experience providing clients a broad range of audit, accounting, tax and consulting services. Chad has served clients in the local government, construction, agribusiness, healthcare, and manufacturing and distribution industries.



SERVICE AREAS

- Government
- Construction & Real Estate
- Police and Fire Pension Funds
- Manufacturing & Distribution

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society
- Government Finance Officers Association, Special Review Committee
- Illinois Government Finance Officers Association
- Government Finance Officers Association of Missouri
- Illinois Tax Increment Association, Board of Directors
- Illinois County Treasurers Association
- Illinois Municipal Treasurers Association
- Illinois Association of School Business Officials
- Leadership Springfield, Graduate and Past Board President
- Central Illinois Builders of AGC
- United Way of Central Illinois, Board Member

EDUCATION

- Bachelor's Degree in Accounting, Illinois State University

LOCATION:

SPRINGFIELD OFFICE

3051 Hollis Drive
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Springfield, IL 62704

P: 217.862.1724
chad.lucas@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.
Suite 400
Naperville, IL 60563

MILWAUKEE OFFICE

17335 Golf Parkway
Suite 500
Brookfield, WI 53045

ST. LOUIS OFFICE

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

P: 630.566.8574
F: 630.499.8668
anthony.cervini@sikich.com

MICHELLE LEPPER

Senior Accountant

Michelle Lepper is a senior accountant on the company's audit and assurance team with more than 10 years of experience. She has extensive experience auditing governmental entities, not-for-profit organizations and employee benefit plans. In addition to audit and assurance, she also provides tax services for individuals. Michelle's clients value her ability to take on and execute any task given.

When she's not working, Michelle enjoys spending time with her twins who always keep her busy outside of work.



SERVICE AREAS

- Government
- Not-for-Profit Organizations
- Employee Benefit Plans
- Individual Tax

EDUCATION

- Bachelor of Science, Accounting, Southeast Missouri State University

LOCATION:

WASHINGTON, MO

michelle.lepper@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.



LOCATION:

NAPERVILLE OFFICE

1415 W. Diehl Road
Suite 400
Naperville, IL 60563

P: 630.566.8516

jim.savio@sikich.com

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

ATTACHMENT B - SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

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

NAME	CONTACT
Union County, Illinois 309 West Market Street, Room 110 Jonesboro, IL 62952	Ms. Angie Johnson County Administrator 618.833.8276 ajohnson@unioncountyil.gov
Ogle County, Illinois 105 S. 5 th Street, Suite 114 Oregon, IL 61061	Ms. Tiffany O'Brian Treasurer 815.732.1100 treasurer@oglecountyil.gov
Stephenson County, Illinois 50 W. Douglas Street, Suite 102 Freeport, IL 61032	Ms. Georgia Newcomer County Administrator 815.235.8277 gnewcomer@stephensoncountyil.gov
Peoria County, Illinois (Former Client)* 324 Main Street, Room 501 Peoria, IL 61602	Ms. Heather McCord, CMA-CSCA Chief Financial Officer 309.495.4859 hmccord@peoriacounty.org
DeKalb County, Illinois (Former Client)* 200 North Main Street Sycamore, IL 60178	Mr. Robert Miller Comptroller 815.895.7127 rmiller@dekalbcounty.org
Franklin County, Missouri 400 E. Locust Union, MO 63084	Ms. Angela Gibson County Auditor 636.583.6350 auditor@franklinmo.gov

**These governments are a few clients similar to the County in which Sikich has assisted with preparation and transmission of audits to the State of Illinois. These clients are also subject to GATA, along with many other of Sikich's Illinois clients. In addition, Single Audits of Federal Expenditures were performed for the clients above, among many others.*

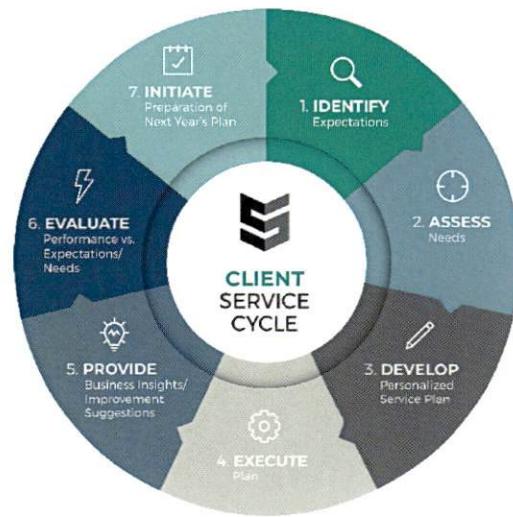
ATTACHMENT C – COMPANY'S AUDIT METHODOLOGY

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 County
- 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 County's modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information that collectively comprise the County'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.

We will not audit the financial statements of the discretely presented component unit.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the County 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 County 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 Proposal 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 local government 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.

COMMITMENT TO STAFF CONTINUITY

We make every effort to recruit and retain quality staff; however, employee turnover is inevitable. We commit to no unnecessary engagement turnover.

ATTACHMENT D**TOTAL ALL INCLUSIVE MAXIMUM PRICE (all amounts in U.S. Dollars)**

	Fiscal Years		
	2025	2026	2027
Effingham County	<u>\$ 89,000</u>	<u>\$ 93,400</u>	<u>\$ 98,100</u>
Circuit Clerk	<u>16,800</u>	<u>17,700</u>	<u>18,600</u>
Central Ill Public Transit	<u>*</u>	<u>*</u>	<u>*</u>
Effingham Co. Budget	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Single Audit	8,000	8,000	8,000
TOTAL (annual)	<u>\$ 113,800</u>	<u>\$ 119,100</u>	<u>\$ 124,700</u>

In accordance with Government Auditing Standards, if the District requires assistance with maintaining depreciation schedules, determining the year-end adjustments, accumulation of grants for Single Audit determination or any other additional services outside the scope of the audit, fees for these non-audit services would be billed at the following rates, subject to change each January 1.

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

Description	2025	2026	2027
Principal	<u>\$ 425</u>	<u>**</u>	<u>**</u>
Manager	<u>\$ 295</u>	<u>**</u>	<u>**</u>
Senior	<u>\$ 220</u>	<u>**</u>	<u>**</u>
Staff	<u>\$ 200</u>	<u>**</u>	<u>**</u>

FIRM SUBMITTING QUOTE Sikich CPA LLC

Victoria DaileyPrincipal

Signature of Authorized Representative

Title

Victoria DaileyAugust 6, 2025

Name of Authorized Representative

Date

*The fee for this service will be negotiated at a later date after the prior year reports and other information is provided.

**Hourly rates subject to change each year.

The fee for the County's single audit will be \$8,000 per major program for any year in which a single audit is required.

LOCAL GOVERNMENT RESOURCES



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HANNAH YEKU MPA
Audit Manager
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E: hannah.yeku@sikich.com

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

T: 630.566.8574

E: anthony.cervini@sikich.com

WHY SELECT SIKICH?

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





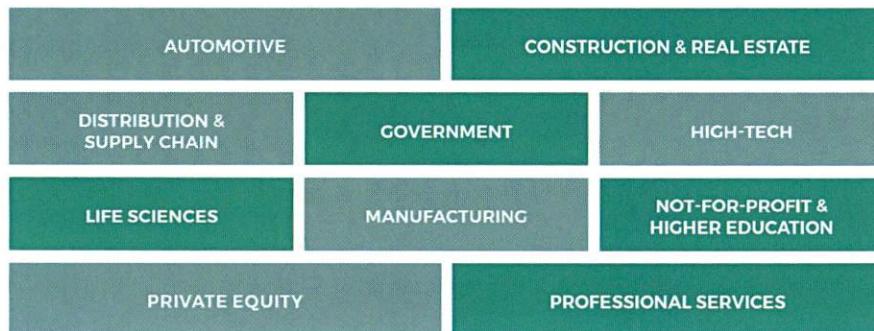
ACCOUNTING TECHNOLOGY ADVISORY

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

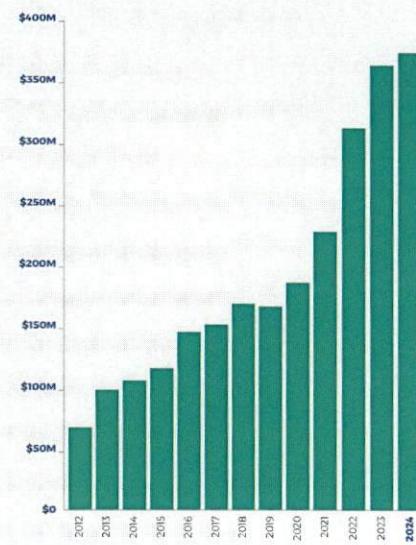
Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries 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.

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

WHO WE ARE

TOTAL 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

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.



PEER REVIEW REPORT



Report on the Firm's System of Quality Control

August 30, 2023

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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



ANDERS MINKLER HUBER & HELM LLP
Certified Public Accountants

THANK YOU

Sikich is a global company specializing in technology-enabled professional services. With more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies. From corporations and not-for-profits to local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

SIKICH.COM



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