

PROPOSAL TO PROVIDE
PROFESSIONAL SERVICES TO

EFFINGHAM COUNTY, IL



501 East Evergreen Avenue
P.O. Box 1308
Effingham, Illinois 62401

(217) 347-5181
www.westcpa.com

August 8, 2025

To the County Board
Effingham County
Effingham IL

Thank you for inviting us to submit this proposal to perform audit services for Effingham County. The purpose of the enclosed presentation is to describe to you our qualifications under the following categories:

- Profile of West and Company
- Our approach to the engagement
- Engagement service team
- Fee structure and timeline

Your selection of an independent auditor is an important decision. We believe our proposal will demonstrate that as a full service firm, we are especially qualified to serve Effingham County. The following supplemental statements are provided to better acquaint you with our firm.

Commitment to Quality

We are committed to providing professional services of the highest quality as evidenced by the rating of *pass* we received on our Peer Review.

Audit Experience

Our firm has devoted substantial resources to serving audit clients. Accordingly, we offer accounting and auditing expertise at the partner, manager, supervisor, senior and staff accountant levels.

August 8, 2025

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Communication

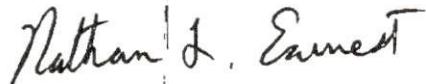
Our service approach relies heavily on communication with all levels of financial, operational, and executive management. We can better understand our clients' needs through open communication. We believe that communication is an important process and should be done throughout the year rather than just during the audit. This allows us to effectively and efficiently manage our engagements and enables us to better serve our clients.

We sincerely appreciate the opportunity to propose on this engagement and trust that this proposal is responsive to your requirements. Should you wish additional information, please contact us.

Very truly yours,

WEST & COMPANY, LLC

By:



Nathan L. Earnest, CPA

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GENERAL INFORMATION

Name of firm: West & Company, LLC

Address: 501 East Evergreen
Effingham, IL 62401

Telephone: (217) 235-4747

Contact Person: Nathan L. Earnest

WEST & COMPANY, LLC
PROFILE

Organization and Size

West & Company, LLC is a full service accounting firm with an emphasis in accounting and auditing, income tax preparation, bookkeeping and payroll services, employee benefit plan services, and estate and financial planning. The firm was founded in 1968, and now has six offices and approximately seventy employees. The unique size of our firm and our talented staff allows us to provide client service in accordance with our firm motto: *Large enough to Serve, Small enough to Care.*

We have the distinction of being identified by the American Institute of Certified Public Accountants as one of the 500 largest firms in the United States out of 44,000 CPA firms in the nation.

West & Company, LLC provides audit services to an impressive number of clients, including nonprofits, private companies, regional offices of education, joint agreements, counties, cities, townships, villages, and various State of Illinois entities.

Our Firm's Auditing & Accounting Committee is charged with the responsibility of ensuring our auditing services are performed in accordance with professional and regulatory requirements. This committee meets quarterly to review a variety of matters that include; 1) Newly issued and proposed pronouncements including how they affect our clients; 2) Publications, trade journals, trade newspapers, and newsletters that are necessary to keep abreast of current business, tax, regulatory, and accounting developments for specialized industries such as the public sector; and 3) Continuing professional education programs to help develop personnel to meet our clients' needs.

Affirmations

1. We are properly licensed to practice public accounting in Illinois. Our registration number is 066-003239.
2. We meet the independence, continuing professional education, and other requirements of the *Auditing Standards Board of the American Institute of Certified Public Accountants* and the General Accountability Office's *Government Auditing Standards*.
3. We do not have a record of substandard audit work. There are no enforcement actions to which we have been subjected during the past three years. There are no enforcement actions currently in progress.
4. We have successfully participated in the peer review program. A copy of the most recent report letter, dated January 26, 2024, is enclosed. The review was conducted by Barnes, Dennig & Co., LTD. West & Company, LLC received a rating of *pass*.

WEST & COMPANY, LLC
APPROACH TO THE ENGAGEMENT

Assignment of Experienced Personnel

The key personnel we would assign to this audit have significant experience in auditing. It is our firm's policy to assign the same key staff members to an engagement each year in order to provide a more efficient and in-depth audit, as well as develop relationships with client staff and management. We have had minimal turnover of experienced staff over the past three years.

Emphasize Communication

We have found that frequent, open communication results in a better understanding of the client's affairs. Accordingly, we would hold periodic progress meetings to discuss the status of the audit work. We would also discuss the audit and highlights of the financial statements with the School Board or any committee thereof.

Quality Control

Quality control has always been a prime concern of public accountants. At West & Company, we are proud of the reputation we have achieved for high quality work. Accordingly, at West & Company, we emphasize a commitment to continuing professional education, and a dedication of close supervision of all our work. Also, we will utilize a unique audit program that matches objectives with procedures. Each of our audits is subject to review by an independent partner of our firm. This partner review will ensure that we adhere to the highest of technical standards.

Routine Inquiries

Routine inquiries made throughout the year have been considered in our proposal. Therefore, no additional charge will be made for routine inquiries. We will be available to perform any special projects as may be requested. Our fees for such special projects would be invoiced at our normal billing rates.

Nature of Assistance from Personnel

We expect that your personnel will be available to locate any documents selected by us for testing, to prepare selected schedules, and to reproduce selected documents.

WEST & COMPANY, LLC
ENGAGEMENT SERVICE TEAM

Partners and Key Staff

Managing Partner – Joshua Lowe, CPA

Mr. Lowe is the managing partner of West & Company, LLC. Mr. Lowe will be responsible for ensuring our firm meets and exceeds your expectations. There have been no complaints filed against Mr. Lowe by the state board of accountancy or other regulatory agencies.

Partner – David W. Faller, CPA

As auditing and accounting oversight partner, Mr. Faller will be responsible for the overall direction of the audit, selection and focusing of the resources of the firm, and assurance of the technical quality of the final report. He has managed various types of audits, including Federal Single Audits in Compliance with OMB A-133 and governmental audits. There have been no complaints filed against Mr. Faller by the state board of accountancy or other regulatory agencies.

Partner – Nathan L. Earnest, CPA

As engagement partner, Mr. Earnest will be responsible for working with the oversight partner as the primary contact for the audit team, the on-site coordination of the audit team, and direct participation in the execution of audit objectives. Mr. Earnest has managed various audits, including Federal Single Audits in Compliance with OMB A-133 and governmental audits. There have been no complaints filed against Mr. Earnest by the state board of accountancy or other regulatory agencies.

Supervisor – Krystal Friese, CPA

As audit supervisor, Mrs. Friese will be responsible for working with the engagement partner as the primary contact for the audit team, the on-site coordination of the audit team, and direct participation in the execution of audit objectives. Mrs. Friese has managed several audits, including not-for-profit and governmental audits. There have been no complaints filed against Mrs. Friese by the state board of accountancy or other regulatory agencies.

Senior Accountant – Kyle Deters, CPA

As senior accountant, Mr. Deters will be responsible for the direct participation in the execution of audit objectives. Mrs. Deters has performed the fieldwork for several governmental audits. There have been no complaints filed against Mr. Deters by the state board of accountancy or other regulatory agencies.

WEST & COMPANY, LLC
FEE STRUCTURE AND TIMELINE

Scope and Timing

We are prepared to audit the annual financial report of Effingham County for the year ended November, 2025 in accordance with generally accepted auditing standards and *Government Auditing Standards*. We are also prepared to audit the School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the School District's major federal program(s). The audits will provide reasonable assurance as to provide our audit opinions.

In addition, we will draft the Data Collection Form and the Annual Financial Report.

We expect to begin our planning and fieldwork in December, 2025 and complete our audit by May 30, 2026. We will work with the County to adjust the completion date to a mutually agreeable deliverable date.

Fee Structure

	2025	2026	2027
Effingham County	\$62,500	\$65,600	\$68,900
Circuit Clerk	\$14,000	\$14,700	\$15,450
Central IL Public Transit	\$3,500	\$3,850	\$4,100
Single Audit *	\$15,000	\$15,750	\$16,550
Total (Annual)	\$95,000	\$99,900	\$105,000

*The federal expenditure threshold requiring a Single Audit is scheduled to increase. If the county would not be required to have a Single Audit, the fees for the Single Audit would be adjusted accordingly.

60
399,900¹

WEST & COMPANY, LLC
PREVIOUSLY AUDITED GOVERNMENTAL COUNTIES

- Coles County – (217) 348-0501
- Lawrence County – (618) 943-2346