



City Council
COMMITTEE OF THE WHOLE
City of Belvidere, Illinois

Alderman Natalie Mulhall	Chairman Building
Alderman Sandra Gramkowski	Vice-Chairman Building
Alderman Wendy Frank	Chairman Finance and Personnel
Alderman Ric Brereton	Vice -Chairman Finance and Personnel
Alderman Mike McGee	Chairman Planning & Zoning
Alderman Clayton Stevens	Vice-Chairman Planning & Zoning
Alderman Matthew Fleury	Chairman Public Safety
Alderman John Albertini	Vice-Chairman Public Safety
Alderman Rory Peterson	Chairman Public Works
Alderman Marsha Freeman	Vice-Chairman Public Works

AGENDA

December 23, 2024
6:00 p.m.
City Council Chambers
401 Whitney Blvd., Belvidere, Illinois

Call to Order:

Roll Call:

Public Comment:

Public Forum:

Reports of Officers, Boards, and Special Committees:

1. Public Safety, Unfinished Business: None.
2. Public Safety, New Business:
 - (A) Police Department – Update.
 - (B) Police Department – Optum Behavioral Care Therapy Services of Illinois Consultant Services Agreement.
 - (C) Fire Department – Update.
 - (D) Fire Department – Acceptance of \$250 Donation for Responding Crews.
3. Finance & Personnel, Unfinished Business: None.
4. Finance & Personnel, New Business:
 - (A) Finance Department – Update.
 - (B) Audit Services for the City of Belvidere.
5. Other, New Business: None.
6. Adjournment:



BELVIDERE
POLICE

Daniel Smaha
Deputy Chief—Investigations

Shane Woody
Chief of Police

David Bird
Deputy Chief—Patrol

615 N. Main Street - Belvidere, IL 61008 - Phone: 815-544-9626 - Fax: 815-544-9603 - www.ci.belvidere.il.us

Date: December 23, 2024

To: Mayor Morris and City Council

From: Chief Shane Woody

Re: Optum Behavioral Care Therapy Services of Illinois Consultant Services Agreement

Optum Behavioral Care Therapy Services of Illinois doing business as KP Counseling is the counseling and therapy office that some of our officers use to attend their yearly wellness program sessions.

Kevin Polky has since sold KP Counseling to Optum. Optum is now requiring the attached agreement in order to continue serving our officers as previously agreed upon with Kevin Polky.

Motion: To approve the consultant services agreement between the Belvidere, Illinois Police Department and Optum Behavioral Care Therapy Services of Illinois, P.C. dba KP Counseling of Illinois.

CONSULTANT SERVICES AGREEMENT

This CONSULTANT SERVICES AGREEMENT (hereinafter "Agreement") is made by and between the Belvidere, Illinois Police Department and Optum Behavioral Care Therapy Services of Illinois, P.C. dba KP Counseling of Illinois ("Consultant") as of 10/7/2024 (the "Effective Date"). Belvidere and Consultant are each a "Party" and collectively the "Parties".

WHEREAS, Belvidere wishes to promote mental health among its police officers;

WHEREAS, Consultant employs and contracts with licensed and qualified individuals that have substantial professional knowledge and expertise in providing mental health and wellness services (each a "Mental Health Professional"); and

WHEREAS, Belvidere desires to engage Consultant as an independent contractor to provide wellness check and mental health referral services to its police officers;

NOW THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, agree as follows:

1. **Engagement; Term.** Belvidere shall engage Consultant, and Consultant hereby accepts engagement with Belvidere, upon the terms and conditions set forth in this Agreement. The term of this Agreement shall commence on the Effective Date and shall continue until the twelve (12) month anniversary of the Effective Date and shall automatically renew for successive one-year terms, subject to termination as hereinafter provided in Section 5.
2. **Scope of Services.** Consultant shall provide a Mental Health Professional or Professionals to provide police officer Wellness Checks (as defined below) as requested by Belvidere and in accordance with the following (the "Services):
 - (a) A Mental Health Professional shall meet individually with police officers as requested by Belvidere and shall ask and discuss a series of questions agreed upon by Consultant and Belvidere (each meeting is a "Wellness Check"). An initial list of questions is attached as Exhibit A – Belvidere Police Department Wellness Checklist.
 - (b) Where indicated based on information received during a Wellness Check, the Mental Professional that performed the Wellness Check shall refer the police officer for counseling services.
 - (c) Consultant shall provide to Belvidere a completed slip for each police that has a completed a Wellness Check. Such slip shall be substantially in the form of Exhibit B – Belvidere Police Department Wellness Slip.

3. Responsibilities of Belvidere. Belvidere shall be responsible for designating police officers to receive wellness checks.
4. Compensation.
 - (a) As consideration for Services, Belvidere agrees to compensate Consultant one hundred and ten dollars (\$110) for each Wellness Check completed.
 - (b) Consultant shall invoice Belvidere for the performance of Services.
 - (c) The Parties represent that the compensation provided to Consultant by Belvidere hereunder is consistent with fair market value for the Services being provided in arm's-length transaction and was not determined in a manner that takes into account the volume or value of any referrals or business otherwise generated between the parties.
5. Termination. This Agreement may be terminated prior to the end of the Term as follows: (i) by the Parties mutual agreement in writing; or (ii) by either Party upon thirty (30) days prior written notice to the other Party.
7. Independent Contractor Status. While this Agreement is in effect, Consultant shall be an independent contractor with respect to Belvidere. No other relationship is intended to be created between the Parties.
8. Acknowledgement. Belvidere acknowledges and agrees that a Wellness Check is not intended as a Fitness-for-Duty Evaluation, and Belvidere shall not rely on a Wellness Check to determine that an officer is fit for duty.
9. Liability Disclaimer. UNDER NO CIRCUMSTANCES SHALL CONSULTANT BE LIABLE TO BELVIDERE IN ANY WAY FOR ANY CONDUCT OF A BELVIDERE POLICE OFFICER.
8. Entire Agreement. This Agreement embodies the complete agreement and understanding among the Parties and supersedes and preempts any prior understandings, agreements, or representations by or among the Parties, written or oral, which may have related to the subject matter hereof in any way.
9. Counterparts. This Agreement may be executed in separate counterparts (including by facsimile and electronic signature pages), each of which is deemed to be an original and all of which taken together constitute one and the same agreement.
10. Amendment and Waiver. The provisions of this Agreement may be amended or waived only with the prior written consent of Belvidere and Consultant, and no course of conduct or course of dealing or failure or delay by any Party hereto in enforcing or exercising any of the provisions of this Agreement shall affect the validity, binding effect or enforceability of this Agreement or be deemed to be an implied waiver of any provision of this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

**Optum Behavioral Care Therapy Services of Illinois, P.C. dba KP Counseling of Illinois
("Consultant")**

By: _____ Date: _____

Print Name: _____

Belvidere Police Department ("Belvidere")

By: _____ Date: _____

Print Name: _____

EXHIBIT A

BELVIDERE POLICE DEPARTMENT WELLNESS CHECKLIST

Belvidere Police Department Wellness Checklist

1. Date: _____ Name: _____ DOB: _____
2. How long have you been working in this field?
3. Why did you get into police work?
4. Are you married/significant other?
5. Do you have any military background?
6. How has your experience been with the Belvidere Police Department?
7. What are your hobbies or interests?
8. Have you experienced any significant hardship recently, personally, or professionally?
9. What are your coping skills when things get difficult?
10. Misc notes:

EXHIBIT B
BELVIDERE POLICE DEPARTMENT WELLNESS CHECK

Belvidere Police Department Wellness Slip

Employee Name: _____ **completed their Wellness Check**
on

Date: _____ **Time:** _____

Therapist Name: _____



**BELVIDERE
FIRE
DEPARTMENT**
123 S. State St.
Belvidere, IL 61008

MEMORANDUM

Date: December 10, 2024
To: Mayor Morris and Council
From: Chief Shawn Schadle
Subject: Acceptance of \$250 Donation for Responding Crews

Dear Mayor Morris and Council,

The Belvidere Fire Department has received a \$250 donation from the McCurdy Family, the owners of the property at 13910 Dearborn Ave, South Beloit, IL 61080. This donation is in recognition of the department's response to a three-alarm commercial fire at the property at 04:48 am on 10/16/24. The owner has requested that the funds be used for the benefit of the crews who responded to the incident.

All members of the responding crew will be on duty on January 7th. It is proposed that the donation be used to provide a meal for these personnel and their shiftmates on that day.

Recommended Motion:

Motion to accept the \$250 donation from the owner of 13910 Dearborn Ave, South Beloit, IL, and allocate the funds to provide a meal for Black Shift.

Thank you for considering this recommendation.

Respectfully,

Shawn Schadle
Chief Belvidere Fire Department



MEMORANDUM

To: Council Members
Clinton Morris, Mayor

From: Sarah Turnipseed, Budget & Finance Officer

Date: December 16, 2024

Re: Audit Services for the City of Belvidere

With the completion of our FY24 Audit our 3-year contract with Sikich is complete. Sikich has completed the City of Belvidere's audits since FY16 and with the change of staff, I feel it would be best to continue to work with Sikich to make our FY25 audit go efficiently as possible.

Attached is a Service Proposal from Sikich for FY 25 and options for FY26 & FY27. For FY24 the City of Belvidere paid \$40,111 under our last contract. The attached proposal for FY25 is for \$42,135.

I recommend approval of the Service Proposal from Sikich in the amount of \$42,135 for FY25 Auditing Services. The cost of this work shall be paid for from line item 01-5-130-6100 Accounting and Auditing Services.



SERVICE PROPOSAL

AUDIT SERVICES FOR
CITY OF BELVIDERE

SUBMITTED BY:

Sikich

Nick Bava, CPA, MAS
Principal
630.210.3092
nick.bava@sikich.com

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

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TRANSMITTAL LETTER

November 12, 2024

Ms. Sarah Turnipseed
Budget & Finance Officer
City of Belvidere
401 Whitney Boulevard
Belvidere, IL 61008

Sikich is pleased to be considered for the re-appointment as independent auditors for the City of Belvidere (the City). We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a company of our caliber.

We are prepared to commit the resources necessary to provide services to the City. 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 and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a company and irrevocable offer for 60 days and look forward to the possibility of continuing to serve the City.

Sincerely,

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

Nick Bava, CPA, MAS
Principal
630.210.3092
nick.bava@sikich.com

EXECUTIVE SUMMARY

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

UNDERSTANDING YOUR CURRENT CHALLENGES

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

DEFINING YOUR FUTURE SUCCESS

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

GET TO KNOW US

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

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

SCOPE

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

HERE TO HELP YOU UNCOVER SUCCESS

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



SIKICH EXPERTS

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

A crucial component to your success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The City will receive unparalleled levels of expertise, insights, and responsiveness from a team of senior professionals who have significant experience working with government entities. Our company offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable.

Your key engagement team members will be supported by staff on the company's government services team.

ADDITIONAL PROFESSIONAL STAFF

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

This enables our company to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any "on the job accounting or financial reporting training" by your staff. Moreover, we can assure the City the quality of staffing for a multi-year engagement, even if a change in personnel is required.

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the City (and its component units) in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. General Accounting Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the City (and its component units) and is independent with respect to any non-attest services provided to the City (and its component units), both in fact and in appearance to any knowledgeable third party.

LICENSE TO PRACTICE IN ILLINOIS

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

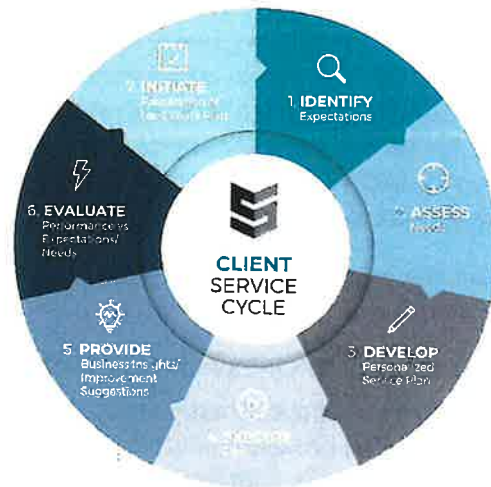


OUR CLIENT SERVICE APPROACH

COLLABORATION IS A TWO-WAY STREET

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

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



OUR AUDIT APPROACH

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

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



Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the City
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on the City's governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information that collectively comprise the City's basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. We will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the City provide us with the basic information required for our audit.



PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict company policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

QUALITY CONTROL

At Sikich, we are committed to providing the highest quality audits in the industry. The City can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our company has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. Since our company's inception, our CPA firm and its predecessor parties have received unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. A "pass" peer review report is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and 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.



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 state and 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 state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our 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 core values aren't just artfully crafted statements that we put on the wall. Our culture and vision are rooted in Innovation, Trust, Diversity and Growth. This is how we drive our business and support the communities where we live, work and play.

ACCESS TO EDUCATION

The City will remain aware of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the City's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry and using a variety of communication channels: timely responses to your questions; informal discussions; thought leadership on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 87 Leases
- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB Statement No. 96, Subscription- Based Information Technology Arrangements (SBITA)
- GASB Statement No. 100, Accounting Changes and Error Corrections
- GASB Statement No. 101, Compensated Absences
- GASB Statement No. 102, Risk Disclosure
- GASB Statement No. 103, Financial Reporting Model Improvements
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- Leveraging AI in Human Resources
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment
- Workforce Violence Prevention Fundamentals



IT'S PERSONAL FOR US

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

EXPERIENCE IN GOVERNMENT OPERATIONS

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services governmental entities. Our team of professionals specializes in the management, operations and financing of general-purpose state and local governments. This focus and our exemplary reputation assure the City the highest quality work and the most cost-effective delivery of services.



OUR PROACTIVE APPROACH

ONE OF OUR STRENGTHS AT SIKICH IS OUR NEED TO BE PROACTIVE. WE FIND POTENTIAL ISSUES BEFORE YOU HAVE TO WORRY ABOUT THEM, BECAUSE WE'RE READY WITH A SOLUTION.

INITIATIVE FOR CUSTOMIZED SOLUTIONS

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

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

INITIATIVE FOR YOUR SATISFACTION

The City's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the company?
- What is your vision for the City?



SCOPE OF SERVICES

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

We are proposing to provide the following services to the City:

- Audit of basic financial statements and discretely presented component units (Ida Public Library) of the City for the fiscal year ending April 30, 2025;
- Preparation of eighteen (18) bound copies and an electronic copy (.pdf) of the annual financial report (MD&A and certain statistical data to be provided by the City);
- Preparation of eighteen (18) bound copies and an electronic copy (.pdf) of the management letter for the City, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of eighteen (18) bound copies and an electronic copy (.pdf) of the report on compliance with Public Act 85-1142 (TIF);
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- Preparation of three (3) bound copies and an electronic copy (.pdf) of the Consolidated Year End Financial Report (CYEFR) required by the Grant Accountability and Transparency Act (GATA), if applicable;
- Preparation of eighteen (18) bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable
- Retain workpapers for seven (7) years in accordance with company standards;
- Reporting to the City Council in accordance with generally accepted auditing standards; and
- Exit conference(s) with City Officials to present the completed audit and related materials.



IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our company's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with management. The timing of this discussion will provide the City with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to management or the appropriate level as defined in our professional standards.

Our company's philosophy on additional fees and/or billings is based on an understanding between Sikich and the client of the scope of the work to be performed. We have proposed a "not-to-exceed fee" for the audit, the scope and timing of which was specified by the City. The billings for the audit would not exceed this fee unless the City specifically requests that the scope of the engagement be expanded and the City and Sikich reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.



FEE PROPOSAL

Our fees for the fiscal year ending April 30, 2025, with the option for the audits of the April 30, 2026 and 2027 fiscal year ends, are expected to be:

DELIVERABLE	2025	2026 - Option *	2027 - Option *
City Audit **	\$25,590	\$26,615	\$27,680
Police Pension Fund Audit	\$3,905	\$4,065	\$4,230
Firefighters' Pension Fund Audit	\$3,905	\$4,065	\$4,230
TIF Compliance Examination	\$1,955	\$2,035	\$2,120
Single Audit (if required) ***	\$1,955	\$2,035	\$2,120
Ida Public Library Audit	\$4,825	\$5,020	\$5,225
TOTAL	\$42,135	\$43,835	\$45,605

*Option years are exercisable under mutual agreement between the City and Sikich.

**Audit of the financial statements and preparations of the Annual Financial Report, Comptrollers' Annual Filing and Management Letter.

***If a GAGAS (Government Auditing Standards) opinion is required for the State of Illinois GATA Compliance, and a single audit is not applicable, the fee for this opinion would be 50% of the single audit fee noted above.

The above fees do not include any year-end accounting service agreements. We would negotiate our fees separately for these services specific to the City's needs.

These fees assume that the City will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger and will prepare certain schedules of account analysis and confirmations of account balances.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due in accordance with applicable state statutes.



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 YOU'RE THE CITY?

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.

NOT-FOR-PROFIT SERVICES

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

TECHNOLOGY: IT SERVICES

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



TECHNOLOGY: SECURITY AND COMPLIANCE

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

WORKFORCE RISK MANAGEMENT

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



PROPOSAL EXHIBITS

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT SIKICH AND THOSE WHO WILL WORK WITH YOU.

SIKICH RESOURCES

STATE AND LOCAL GOVERNMENT SERVICES

COMPANY PROFILE

PEER REVIEW



LOCAL GOVERNMENT RESOURCES



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STATE AND 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
- State Departments & Agencies

TEAM LEADER



ANTHONY CERVINI
CPA, CFE
PRINCIPAL

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WHY SELECT SIKICH?

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



STATE AND LOCAL GOVERNMENT SERVICES

OUR EXPERTS



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Sikich currently 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. Sikich LLC has a contractual arrangement with Sikich CPA LLC under which Sikich LLC provides Sikich CPA LLC with professional and support personnel and other services to support Sikich CPA LLC's performance of its professional services, and Sikich CPA LLC shares certain client information with Sikich LLC with respect to the provision of such services.

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



SIKICH®

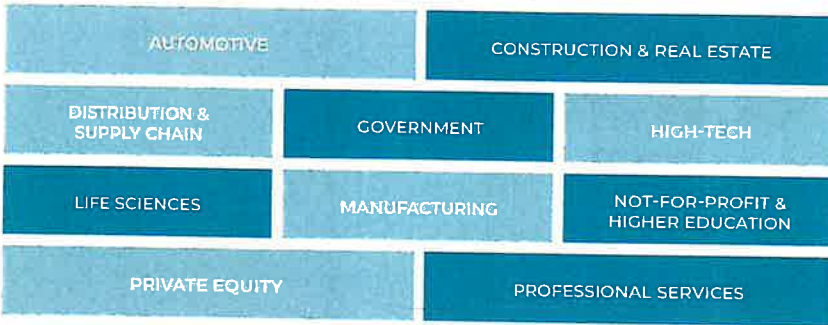
ACCOUNTING TECHNOLOGY ADVISORY

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

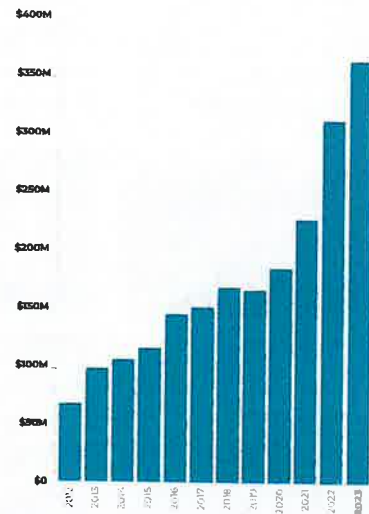
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"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under 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.

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WHO WE ARE

TOTAL PERSONNEL **1,900+**
 2023 REVENUE **\$363.8M**



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 |
| 440.238.0445 | Richfield, OH |
| Coimbatore, TN | 330.864.6661 |
| Decatur, IL | Springfield, IL |
| 217.423.6000 | 217.793.3363 |
| Indianapolis, IN | St. Louis, MO |
| 317.842.4466 | 314.275.7277 |

**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**.



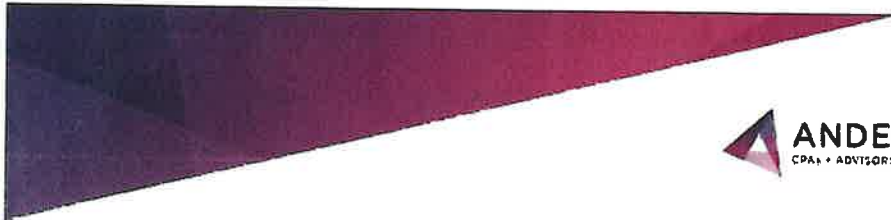
NET PROMOTER SCORE

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]).

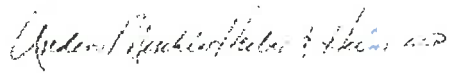
Anders Advisors LLP, a Delaware limited liability partnership, is a member of the Andersen Tax and Advisory Group, a network of member firms that are not affiliated with, and do not represent, the American Institute of Certified Public Accountants.



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

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[SIKICH.COM](https://www.sikich.com)



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