

**Office of Rick Amato  
DeKalb County State's Attorney**

DeKalb County Courthouse  
133 W. State Street  
Sycamore, Illinois 60178



General Offices:  
Tel: (815) 895-7164  
Fax: (815) 895-7101

February 13, 2019

**ADDENDUM NO. 1 -RESPONSE TO FEBRUARY 11, 2019 INQUIRY REGARDING:  
REQUEST FOR PROPOSAL FOR THE FORENSIC AUDIT OF THE CITY OF DEKALB'S TAX  
INCREMENT FINANCING (TIF) DISTRICTS FOR THE TIME PERIOD OF JANUARY 1, 2009  
TO DECEMBER 31, 2018.**

- 1. Can the CPA/Forensic Accountant perform the work in accordance with SSCS No. 1, SSFS No. 1, and the AICPA's Attestation Standards?**

**Response:** The SAO is seeking the most proper method by which a "forensic audit" of the subject TIF's may be completed. Such would necessitate Proposers to demonstrate exactly what standards it believes should be applicable to the subject work. Should a Proposer believe that the standards previously, or even commonly, contemplated are not appropriate to provide the best method to complete such review, then that should be explained. Proposed standards should be listed and qualified with reasoning for their application under the circumstances.

- 2. Can you provide the Annual Incremental Finance Reports filed by the City of DeKalb with the State of Illinois Comptroller's Office for the fiscal years 2009 and 2018?**

**Response:** Such reports would be available in the auditing process through the City of DeKalb. Currently, you may obtain them directly from the City at their website - <https://www.cityofdekalb.com/988/TIF-Plans-Reports>. Note that while the 2009 Annual Incremental Finance Report is not currently posted online, it can be obtained from the City of DeKalb. Our understanding is that the 2018 Report is not completed at this time. Otherwise, the SAO does not maintain such records for the City.

- 3. Can the City provide on average the number of banking transactions – deposits and disbursements from the TIF bank accounts per year?**

**Response:** The City has informed us that in 2018, transactions totaled approximately 161. Apparently, such transactions could involve numerous payments that are only logged as one transaction. Thus, this is not an accurate measure to ascertain payments made. Further, there is not a listing of transactions currently available that would contain the requested detail for the years to be reviewed.