



# **DEKALB COUNTY, IL REQUEST FOR PROPOSAL(RFP)**

## **AUDITING SERVICES**



# DEKALB COUNTY REQUEST FOR PROPOSALS

## **Bid/Proposal Cover Sheet**

Name of Project: Auditing Services

General Description of Project: Contract with a qualified firm to provide DeKalb County an audit of its financial statements for the fiscal year ending December 31, 2022, with an option of auditing its financial statements for each of the four subsequent fiscal years.

Website Link: <https://dekalbcounty.org/government/invitation-to-bid/>

Type of Bid: Request for Proposals

### County Representative

Name: Robert Miller, Comptroller

E-Mail: [rmiller@dekalbcounty.org](mailto:rmiller@dekalbcounty.org)

Phone: 815-895-7274

Bid Release Date:	October 24, 2022
Last Day for Questions:	November 4, 2022
Question Response Date:	November 8, 2022
Bid Due Date:	November 28, 2022, 5:00 p.m.

**All Proposals must be received at the Finance Office, Suite 210, DeKalb County Legislative Building, 200 N Main St, Sycamore, IL 60178 at no later than 5:00 P.M. on the Bid Due Date outlined above. Proposals received after the Bid Due Date will be rejected.**

## **1.0 Introduction**

### **1.1 Overview and Objectives**

DeKalb County, IL (County) is soliciting proposals from qualified and experienced firms to provide an audit of its financial statements for the fiscal year ending December 31, 2022, along with other required audit procedures, with the option of auditing its financial statements for each of the four subsequent fiscal years (2023, 2024, 2025, and 2026), subject to satisfactory performance, continuing need, and availability of funds, as outlined within this document. All requirements are as per specifications enclosed herein.

### **1.2 Background Information**

DeKalb County was formed on March 4, 1837, out of Kane County, Illinois. The County was named in honor of Johann de Kalb, a German (Bavarian) hero of the American Revolutionary War. DeKalb County is approximately 632.7 square miles, located 63 miles west of Chicago. There are 19 townships in the county with the county seat at Sycamore. The County is comprised of seven independently elected County officials, and operates under a board- administrator structure. The Board is comprised of twenty-four members elected from twelve districts. The County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners.

The County has 387 full-time and 248 part-time/seasonal employees, who provide a wide range of services throughout the County, including Administration, Assessments, Circuit Clerk, Community Development, Coroner, County Clerk, Court Services, Elections, Facilities Management, Finance, Forest Preserve, Health Department, Highway Department, Information Management, Judiciary, Mental Health, Public Defender, Rehab & Nursing Center, Sheriff, State's Attorney, Treasurer, Treatment Courts, and Veterans Assistance.

The County Administrator performs various administrative duties under the direction of the County Board Chairman. The Administrator is in charge of the County budget process. The Comptroller is responsible for maintaining accounting records and for the completion of the comprehensive annual financial report.

The population in DeKalb County is currently estimated at 105,993. The County website is located at [www.dekalbcounty.org](http://www.dekalbcounty.org).

### **1.3 Financial Information**

For the fiscal year ended December 31, 2021, the reporting entity for the County consisted of the primary government, one blended component unit (DeKalb County Public Building Commission), and one discretely presented component unit (DeKalb County Forest Preserve District). The primary government includes the general fund, 36 special revenue funds, 2 debt service funds, 10 capital project funds, 1 enterprise fund, 2 internal service fund, and 7 custodial funds.

For the fiscal year ended December 31, 2021, the County reported \$9.5 million of expenditures on its schedule of expenditures of federal awards and had a single audit completed in accordance with OMB Circular A-133.

For fiscal year 2022, the general fund has a budget of \$32.5 million, with the primary government budget totaling \$96.2 million.

The County was rated Aa1 by Moody's Investor Service on its most recent issuance (Refunding General Obligation Alternate Bonds Series 2020A in the amount of \$8.7 million).

The County's current financial system is Central Square FinancePLUS Series (version 5.1). Expenditure and revenue detail is broken down by various levels, including the fund, department, and object levels. The system is capable of generating and exporting various reports for current and prior fiscal years for both budget and actual. The County has received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for 35 consecutive years and intends to continue participation in this program. The Auditor will be expected to review the final draft of the ACFR for compliance with the certificate program checklist and meet the GFOA award program requirements.

The County's ACFRs, Single Audit Reports and Management Letters for fiscal years 2010-2021, are available on the County's website at:

<https://dekalbcounty.org/departments/finance-office/audit-acfr/>

The County's Budget, for fiscal years 2010-2022, are available on the County's website at:

<https://dekalbcounty.org/departments/finance-office/budget/>

#### **1.4 Schedule**

The County anticipates the following schedule:

RFP posted to the website	October 24, 2022
Proposer Inquiry Deadline	November 4, 2022
Response to Inquiries	November 8, 2022
Proposal Due Date and Time	November 28, 2022, 5:00 pm
Evaluation of Proposals	November 28, 2022 – December 23, 2022
Contract Award	January 18, 2023

#### **2.0 SCOPE OF SERVICES**

##### **2.1 Scope of Work to be Performed**

The County desires the Auditor to express an opinion on the fair presentation of the basic financial statements of the County in conformity with accounting principles generally accepted in the United States of America. The Public Building Commission, a blended component unit, and the DeKalb County Forest Preserve District, a discretely presented component unit are included in the County's financial statements. The County requires all audit work necessary to complete the issuance of audit reports listed in Section 2.3 below.

##### **2.2 Auditing Standards to be Followed**

To meet the requirements of this RFP, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants (AICPA), the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, the provisions of the Single Audit Act of 1984, and the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133/Uniform Guidance. For the Circuit Clerk Financial Statement Audit, provisions of state law and relevant audit guidelines shall also be followed.

### **2.3 Reports to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the Auditor shall issue:

a. Independent Auditor's Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America performed in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards. The County desires that the Auditor will express an opinion that the combining and individual fund financial statements and schedules included in the County's ACFR are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. If the audit firm discovers conditions in the course of the examination that will cause it to express some other type of opinion, the firm will immediately notify the Comptroller, of the type of opinion that the firm believes will be necessary and the reason therefore.

The Auditor shall issue a separate opinion and report for the DeKalb Public Building Commission, the DeKalb Forest Preserve District, and the E911 Board.

b. Required Communications of Internal Control Related Matters, based on the audit of the financial statements performed in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

c. All reports as required under OMB Circular A -133 (Single Audit Act). The Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on internal controls and compliance are not to be included in the ACFR, but are to be issued separately.

d. All Clerk of the Circuit Court reports as required by 705 ILCS 105/27.8, including an audit of the Financial Statements of the Clerk of the Circuit Court performed in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

e. Independent Auditor's Report on Supplementary Information as it relates to the Illinois Grant Accountability and Transparency Act (GATA) – Calendar Year-End Financial Report.

### **2.4 Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the Outside Auditor's expense, for a minimum of five years, unless the firm is notified in writing by the County of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to the County.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### **2.5 Reporting to Finance**

The Auditor shall complete all required communications to the Finance Office, including:

- a. The Auditor's responsibility under auditing standards generally accepted in the United States of America, Government Auditing Standards, and OMB Circular A- 133/Uniform Guidance.
- b. Other information in documents containing audited financial statements.

- c. Planned scope and timing of the audit.
- d. Significant accounting policies & estimates.
- e. Significant financial statement disclosures.
- f. Difficulties encountered in performing the audit.
- g. Significant audit adjustments.
- h. Disagreements with management.
- i. Consultation with other independent accountants.
- j. Management representation.
- k. Independence.
- l. Other audit findings or issues.

## **2.6 Other Services**

The Auditor shall also include the following services:

1. The Auditor shall prepare responses to prior year comments from the Government Finance Officers Association Review Committee relating to the Certification of Achievement Award for Excellence in Financial Reporting Award Program.
2. The Auditor shall provide the County all audit adjustments, including appropriate backup documentation, and will meet with staff to discuss these final adjustments.
3. The Auditor shall review and mail all confirmation letters.
4. The Auditor, in the person of a partner or manager, shall be available not only during the audit preparation period, but also on an as needed basis to answer questions in a timely manner to provide guidance on any particular issue that may arise throughout the contract period.
5. The Auditor shall be responsible for preparing and filing the Illinois Comptroller's Annual Financial Report, upon final review by the County Comptroller.
6. The Auditor shall be responsible for filing with the Federal Audit Clearinghouse, on behalf of the County.
7. The Auditor shall prepare the Representation Letter.
8. The Auditor will be required to inform and assist the County in implementing future accounting pronouncements issued by the Governmental Accounting Standards Board that might impact the County. Such assistance shall be included as part of the proposed fee for that year.

## **3.0 COUNTY ASSISTANCE TO BE PROVIDED**

### **3.1 Primary Contact**

The primary contact for the audit will be the County Finance Office. The County Comptroller will coordinate the assistance to be provided to the Auditor by the County.

### **3.2 Work Area and Accommodations**

The County will provide the Auditor with reasonable workspace, desks, and chairs in the County Finance Office. The Auditor will also be provided with access to telephone, copy/fax machine, and internet access to assist with the timely completion of the engagement.

### **3.3 Assistance to be Provided**

The County will assist the Auditor by preparing requested information (trial balances, supporting schedules, reconciliation of significant accounts, and other schedules as reasonably expected for an audit), providing requested backup, and providing explanations as needed. The County is able to provide trial balances in Excel format and most other information in electronic format. The County will also assist in the performance of internal audit procedures, documentation of internal controls, and responses for the preliminary analytical review.

## **4.0 INSTRUCTIONS TO PROPOSERS**

### **4.1 Instructions**

This RFP provides potential Proposers with sufficient information to enable them to prepare and submit proposals. This RFP also contains the instructions governing the submittal of a proposal and the materials to be included therein, including County requirements, which must be met to be eligible for consideration. All proposals must be complete as to the information requested in this RFP in order to be considered responsive and eligible for award.

### **4.2 Availability of Documents**

The County will publish their competitive bid, RFP, and other procurement notices, as well as award information, at: <https://dekalbcounty.org/government/invitation-to-bid/>.

Interested suppliers should note that, unless otherwise stated in the RFP documents, there is no charge or fee to obtain a copy of the RFP documents and respond to documents posted for competitive solicitations. Proposers intending to respond to any posted solicitation are encouraged to visit the web site above to ensure that they have received a complete and current set of documents. Some procurement notices may provide a downloadable version of the pertinent documents and any amendments to them, available to suppliers after they have completed a simple registration process. Additionally, some notices may permit a supplier to submit a response to a posted requirement in an electronic format.

Any proposers receiving a copy of procurement documents from a referral service and/or other third party are solely responsible for ensuring that they have received all necessary procurement documentation, including amendments and schedules. The issuing County is not responsible for ensuring that all or any procurement documentation is received by any proposer that is not appropriately registered with the issuing County.

### **4.3 Clarifications**

Questions regarding this RFP will be submitted in writing to the contact person listed on the cover page of this RFP no later than November 4, 2022.

### **4.4 Delivery of Proposal Package**

The Proposal and the Pricing Proposal will be either delivered by hand or sent to DeKalb County - Attn: Robert Miller - Finance Department through U.S. Mail or other available courier services to the address shown on the cover sheet of this RFP. Include the RFP name on any package delivered or sent to the Finance Department and on any correspondence related to this RFP or the Proposal. The Proposer remains responsible for ensuring that its Proposal is received at the time, date, place, and office specified. The County assumes no responsibility for any Proposal not so received, regardless of whether the delay is caused by the U.S. Postal Service, any other carrier, or some other act or circumstance. **Proposals received after the time specified will not be considered.**

If using an express delivery service, the package must be delivered to the designated building and office listed on the cover of the RFP.

### **4.5 Uniformity**

To provide uniformity and to facilitate comparison of Proposals, all information submitted must clearly refer to the page number, section or other identifying reference in this RFP. All information submitted must be noted in the same sequence as its appearance in this RFP. The County reserves the right to waive minor variances or irregularities.

#### **4.6 Proposal Material**

The Proposal material submitted in response to the RFP becomes the property of the DeKalb County upon delivery to the Finance Department and will be part of any contract formal document for the goods or services which are the subject of this RFP.

#### **4.7 Addenda**

Should any proposer have questions concerning conditions and specifications, or find discrepancies in or omissions in the specifications, or be in doubt as to their meaning, they should notify Robert Miller - Finance Department no later than November 4, 2022 and obtain clarification prior to submitting a Proposal. Such inquires must reference the proposal due date and the County RFP name.

Any clarification addenda issued to Proposer prior to the Proposal due date shall be made available to all proposers. Since all addenda become a part of the Proposal, all addenda must be signed by an authorized Proposer representative and returned with the Proposal on or before the Proposal opening date. Failure to sign and return any and all addenda acknowledgements shall be grounds for rejection of the Proposal

Interpretations that change the terms, conditions, or specifications will be made in the form of an addendum to the solicitation by the County. If issued, the County will post the addenda on the County website: <https://dekalbcounty.org/government/invitation-to-bid/>. In the event there are any conflicts between the general terms and conditions and any special terms and conditions, the special terms and conditions shall take precedence.

#### **4.8 Proposer's Responsibility for Services Proposed**

The Proposer must thoroughly examine and will be held to have thoroughly examined and read the entire RFP document. Failure of Proposers fully to acquaint themselves with existing conditions or the amount of work involved will not be a basis for requesting extra compensation after the award of a Contract.

#### **4.9 Errors and Omissions**

The Proposer is expected to comply with the true intent of this RFP taken as a whole and shall not avail itself of any errors or omission to the detriment of the services or the County. Should the Proposer suspect any error, omission, or discrepancy in the specifications or instructions, the Proposer shall immediately notify the County in writing, and the County will issue written corrections or clarifications. The Proposer is responsible for the contents of its Proposals and for satisfying the requirements set forth in the RFP. Proposer will not be allowed to benefit from errors in the document that could have been reasonably discovered by the Proposer in the process of putting the proposal together.

#### **4.10 RFP Interpretation**

Interpretation of the wording of this document shall be the responsibility of the County and that interpretation shall be final.

#### **4.11 Confidentiality and Response Cost and Ownership**

From the date of issuance of the RFP until the due date, the Proposer must not make available or discuss its Proposal, or any part thereof, with any employee or agent of the County. The Proposer is hereby warned that any part of its Proposal or any other material marked as confidential, proprietary, or trade secret, can only be protected to the extent permitted by Illinois Statutes.

#### **4.12 Use of Subcontractors**

The Proposal must clearly state the identity of each team member and their role. The Proposer's response must include a description of which portion(s) of the work will be subcontracted out, the

names and addresses of potential Subcontractors and the expected amount of money each will receive under the Contract. The County reserves the right to accept or reject any subcontractor if in the County's sole opinion, it is in the best interest of the County.

#### **4.13 Pricing**

All price and cost information requested in this solicitation should be provided by the proposer. While price is a factor in the evaluation of responses received, the relevant importance of price may vary based on the nature of the purchase and the related significance of other criteria as may be expressed elsewhere in this solicitation. The County will be the sole determinant of the relevant and appropriate cost factors to be used in evaluating any Base or Alternate offers and/or Options.

#### **4.14 Period of Firm Proposal**

Prices for the proposed service must be kept firm for at least one hundred twenty (120) days after the last time specified for submission of Proposals. Firm Proposals for periods of less than this number of days may be considered non-responsive. The Proposer may specify a longer period of firm price than indicated here. If no period is indicated by the Proposer in the Proposal, the price will be firm until written notice to the contrary is received from the Proposer, unless otherwise specified in this RFP.

#### **4.15 Awards**

The County may, at its discretion evaluate all responsive Proposals. The County reserves the right to make the award on an all or partial basis or split the award to multiple Proposers based on the lowest responsible proposers meeting the specifications, terms and conditions. If a split award is not acceptable it must be so stated in the proposal.

#### **4.16 DeKalb County Rights**

The County reserves the right to reject any and all offers, to waive any informality in the offers and, unless otherwise specified by the Proposer, to accept any item in the offer. The County also reserves the right to accept or reject all or part of your Proposal, in any combination that is economically advantageous to the County.

#### **4.17 Alteration/Modification of Original Documents**

The Proposer certifies that no alterations or modifications have been made to the original content of this Bid/RFP or other procurement documents (either text or graphics and whether transmitted electronically or hard copy in preparing this proposal). Any alternates or exceptions (whether to products, services, terms, conditions, or other procurement document subject matter) are apparent and clearly noted in the offered proposal. Proposer understands that failure to comply with this requirement may result in the proposal being disqualified and, if determined to be a deliberate attempt to misrepresent the proposal, may be considered as sufficient basis to suspend or debar the submitting party from consideration from future competitive procurement opportunities.

### **5.0 EVALUATION AND SELECTION PROCESS**

#### **5.1 Responsiveness Review**

County personnel will review all proposals to ascertain that they are responsive to all submission requirements.

#### **5.2 Acceptance of Proposals**

The County Administrator reserves the right to reject any or all Proposals or any part thereof, to waive informalities, and to accept the Proposal deemed most favorable to the County.

### **5.3 Evaluation Process**

An evaluation committee comprised of DeKalb County personnel will evaluate all responsive proposals in accordance with the evaluation criteria detailed below.

This evaluation process may result in a shortlist of proposals. The evaluation committee, at its option, may request that all or shortlisted proposers make a presentation, proposer demonstration, other customer testimonials, submit clarifications, schedule a site visit of their premises (as appropriate), provide a best and final offer, provide additional references, respond to questions, or consider alternative approaches.

#### **5.3.1 Proposer Presentations/Demonstrations**

The County reserves the right to, but is not obligated to, request and require that each Proposer provide a formal presentation of its Proposal at a date and time to be determined. No Proposer will be entitled to present during, or otherwise receive any information regarding, any presentation of any other Proposer.

#### **5.3.2 Right to Inspect**

The County reserves the right to inspect and investigate thoroughly the establishment, facilities, equipment, business reputation, and other qualification of the Proposer and any proposed subcontractors and to reject any Proposal regardless of price if it shall be administratively determined that in the County's sole discretion the Proposer is deficient in any of the essentials necessary to assure acceptable standards of performance. The County reserves the right to continue this inspection procedure throughout the life of the Contract that may arise from this RFP.

#### **5.3.3 Best and Final Offer**

The County reserves the right to request a Best and Final Offer from finalist Proposer(s), if it deems such an approach necessary. In general, the Best and Final Offer will consist of updated costs as well as answers to specific questions that were identified during the evaluation of Proposals.

If the County chooses to invoke this option, Proposals will be re-evaluated by incorporating the information requested in the Best and Final Offer document, including costs, and answers to specific questions presented in the document. The specific format for the Best and Final Offer would be determined during evaluation discussions. Turnaround time for responding to a Best and Final Offers document is usually brief (i.e., five (5) business days).

### **5.4 Selection Process**

Upon review of all information provided by shortlisted proposers, the evaluation committee will make a recommendation for selection to the County Administrator for concurrence and submission to the County elected officials. The County reserves the right to check references on any projects performed by the proposer whether provided by the proposer or known by the County. The selected proposal will be submitted for approval to the County Board. The County intends to select a proposal that best meets the needs of the County and provides the best overall value. Upon approval of the selected Proposer, a contract will be prepared by the County and presented to the Selected Proposer for signature.

## **6.0 CRITERIA AND SCORING**

### **6.1 Evaluation Criteria**

Accepted proposals will be reviewed by an evaluation committee and scored against the stated criteria. The committee will review references and may require oral presentations. The County's intention is to procure the most functionally complete and cost-effective solution which will provide the flexibility to

meet our current and future needs. The total price proposal of the proposed solution for the County's audit services will be considered in the final analysis, but this will not be used as the primary factor in the selection of the "best" solution. The County will use the following factors in determining the best overall solution.

- Qualifications and Experience
- Audit Approach and Timing
- Cost of Proposal

Ultimately, the County will award the contract to the responsive Proposer whose overall proposal offers the best value for the County. The County reserves the right to award in part or whole.

## **7.0 SUBMITTAL REQUIREMENTS**

### **7.1 Submission of Proposals**

Proposals in response to this RFP shall be considered received at the time actually received by the addressee or designated agent. All proposals and other communications shall be addressed as follows:

Name:	Robert Miller
Address:	Finance Department 200 N Main St, Ste 210 Sycamore, IL 60178
Phone:	815-895-7274
Email:	rmiller@dekalbcounty.org

Sealed proposals, submit one signed original, three hard copies and one print-ready digital copy (CD or jump drive). These must be received at the office listed above by 5:00 p.m. local time on the date listed on the cover page. Proposals received after this specified date and time will be considered late and will not be considered for evaluation.

Each proposal shall be in the form specified in this RFP, and in a sealed envelope with outside markings identifying (1) the name of the Proposer; and (2) the title of this RFP.

### **7.2 Eligibility**

To be eligible to respond to this RFP, the proposing firm must demonstrate that they, or the principals assigned to the project, have successfully completed services, similar to those specified in the Scope of Services section of this RFP, to at least three agencies similar in size and complexity to DeKalb County.

### **7.3 Required Elements of Proposals**

Proposals shall provide a straightforward, concise delineation of the proposer's capability to satisfy all of the elements and requirements of the RFP both in content and in sequence. Each proposal shall be submitted in the requested format and provide all pertinent information. One original copy of each proposal shall be signed in ink by a duly authorized officer of the company. A proposal will not be considered if it modifies or fails to conform to each of the requirements set forth in this Section. The proposal must conform to the following outline and contain all requested information in the same sequential order as outlined in this section. Proposals deviating from the proposal format and organization may be removed from further consideration.

So that competing proposals can be compared equally, proposers must assemble their proposals in strict adherence to the layout requirements. Failure to follow all proposal layout requirements may result in disqualification due to non-responsiveness. Each proposer is required to submit the proposal in a sealed package. Proposals should be prepared as simply as possible and provide a straightforward, concise

description of the proposed products and services to satisfy the requirements of the RFP. Attention should be given to accuracy, completeness, and clarity of content. All parts, pages, figures, and tables should be numbered and clearly labeled. The proposal shall be organized into the following major sections:

- 0.0 Introductory Material (Title Page, Letter of Transmittal, and Table of Contents)
- 1.0 Executive Summary
- 2.0 Scope of Services
- 3.0 Company Background
- 4.0 Audit Proposal
- 5.0 Cost Proposal
- 6.0 Fiscal 2022 Implementation Plan

#### **7.4 Background Material**

The Title Page must show the RFP name, subject, name of the proposer, address, telephone number, email address and the date. Letter of Transmittal, executed by an authorized representative, and Table of Contents must also be included.

#### **7.5 Executive Summary – Proposal Section 1.0**

This part of the response to the RFP should be limited to a brief narrative summarizing the proposal. The summary should contain as little technical jargon as possible and should be oriented toward non-technical personnel.

#### **7.6 Scope of Services – Proposal Section 2.0**

This section of the proposal should include a general discussion of the proposer’s overall understanding of the project and the scope of work proposed.

#### **7.7 Company Background – Proposal Section 3.0**

This section of the proposal should provide a general overview of the company responding to the RFP, including any subcontractors and/or third parties.

#### **7.8 Audit Proposal – Proposal Section 4.0**

This section of the proposal should provide the following:

##### **7.8.1 General Requirements**

The purpose of the audit proposal is to demonstrate the qualifications, competence, and capacity of the proposers seeking to undertake an independent audit of the County in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The audit proposal should demonstrate the qualifications of the proposer and the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP’s requirements.

The audit proposal should address all the points outlined in the RFP. The proposal should be prepared simply and economically providing a straightforward and concise description of the proposer’s capabilities to satisfy the requirements of the request for proposal.

##### **7.8.2 Independence**

The Proposer should provide an affirmative statement that it meets the independence requirements of Government Auditing Standards, published by the U.S. General Accounting Office. The Proposer also should provide an affirmative statement that it is independent of the blended component unit, the

DeKalb County Public Building Commission, the DeKalb County Forest Preserve District, a discretely presented component unit, and the E911 Board as defined by those same standards.

The Proposer should also list the Proposer's professional relationships involving DeKalb County or any of its component units for the past ten years.

### **7.8.3 Audit Overview**

The proposal should state the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on either a full-time or part-time basis.

### **7.8.4 Partner, Supervisory, and Staff Qualifications and Experience**

The Proposer should identify the principal staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is registered/licensed to practice as a certified public accountant as well as the proposer is registered/licensed to practice in Illinois. The Proposer also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit.

Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the Proposer, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of DeKalb County. However, in either case, DeKalb County retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

### **7.8.5 Similar Engagements with Other Government Agencies**

For the Proposer's office that will be assigned responsibility for this engagement, list the most significant engagements performed in the last five years that are similar to the engagement described in this RFP. Also, indicate those that achieved the GFOA certificate of Achievement for Excellence in Financial Reporting award while you were engaged as their auditors. Include the name of the organization, the primary contact information at the organization, scope of work, the periods covered, and the number of hours spent completing the engagement.

### **7.8.6 Specific Audit Approach**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, in order to complete the services required. In developing the work plan, the context should be specific to the County's needs as described in this RFP.

Proposers will be required to provide the following information on their audit approach:

- Proposed segmentation of the engagement.
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- Extent of use of specialized audit software in the engagement.
- Type and extent of analytical procedures to be used in the engagement.
- Approach to be taken to gain and document an understanding of DeKalb County's internal control structure.

- Approach to be taken in drawing audit samples for purposes of tests of compliance.

**7.8.7 Identification of Anticipated Potential audit Problems**

The proposal should identify and describe any potential audit problems, the Proposer's approach to resolving these problems, and any special assistance that will be requested of the County.

**7.8.8 License to Practice in Illinois**

An affirmative statement should be included that the Proposer and all assigned key professional staff are properly licensed to practice in Illinois. The statement should also include the length of time the Proposer has been in business in the State of Illinois.

**7.8.9 Report Format**

The proposal should include several sample pages of financial statements and footnotes from a firm-prepared ACFR for another governmental client, so that the County can review the general format and design. An entire ACFR is not necessary.

**7.9 Cost Proposal – Proposal Section 5.0**

The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal on a not-to-exceed basis for fiscal year ending December 31, 2022, along with an option for renewal for years 2023 through 2026 (Exhibit 1). The total all-inclusive not to exceed maximum price proposal is to include all direct and indirect costs, including all out-of-pocket expenses. The cost of general inquires throughout the year are also to be included. The proposed hourly billing rates shall include all expenses. The County shall not separately reimburse for any travel, per diem, meals, photocopying, phone bills or any other incidental expenses of the audit.

Adjustment in the contract price may be negotiated between the Auditor and the County if the cost or the time required to perform the audit is significantly increased pursuant to a change in scope requested by the County or required by State and/or Federal laws or policies.

**7.10 Fiscal Year 2022 Implementation Plan –Proposal Section 6.0**

Please provide an overview of your implementation methodology and timeline, including possible transitional start-up audit work, preliminary fieldwork, audit fieldwork, draft reports, final audit reports, and board presentation. The County would like present the final ACFR, Board Communication, etc. to the County Board in June on 2022, if at all possible.

**A. DEFINITIONS**

The following words and phrases, when used in this Request for Proposal document shall have the meanings as specified herein.

**Proposer/Auditor:** The person, firm, or corporation submitting a proposal.

**County:** DeKalb County, Illinois.

**B. REQUEST FOR PROPOSAL**

The County, is seeking proposals for the aforementioned project, product or service. The Proposer shall be responsible for performing all work as outlined in the specifications herein and shall provide and furnish all labor, materials, equipment and supplies, vehicles, and transportation services required to perform and complete the required work or service in strict accordance with the RFP document. The Proposer desiring to submit a proposal for such services shall submit a sealed proposal in accordance with the requirements outlined herein.

**C. INVESTIGATION BY PROSPECTIVE PROPOSERS**

It shall be the responsibility of the Proposer to thoroughly read and understand the information, instructions, specifications, and requirements. The County will assume the submission of the proposal means the Proposer has familiarized itself with all conditions, requirements and specifications, and intends to comply with them unless specifically noted otherwise in writing. Failure to do so is at the Proposer's own risk.

**D. BEST VALUE REQUIREMENTS**

The scope of services included in this package describe the services which the County feels are necessary to meet its requirements and shall be considered the minimum standards expected of the Proposer. The scope of services is not intended to exclude potential Proposers, and alternatives to these requirements may be considered. All alternatives shall be separately listed, and a justification shall be stated for each alternative. If the Proposer does not indicate alternatives to or deviations from the requirements, the County shall assume it is able to fully comply with the scope of services. The County reserves the right to determine the acceptability of any and all alternatives or deviations, and to negotiate the effects and costs of such alternatives and deviations prior to reaching a decision regarding the award of the contract. The County shall also be the sole and final judge as to whether any alternative or deviation is of an equivalent or better quality of service.

The County seeks to award a contract to a Proposer whose solution offers the best value to the County in terms of cost and quality of services provided.

The County further reserves the right to change or clarify proposal requirements during the RFP process and to disseminate to all proposers notice of all adjustments.

**E. PRICING, TAXES, AND FEES**

If an error is made in extending total prices in a proposal when a proposal consists of both unit prices and totals, the unit price will govern. Otherwise, the Proposer is not relieved from errors in proposal preparation.

Prices shall not include any local, state, or federal taxes. The County is exempt by law from paying state retailer's and service occupation taxes, federal excise taxes and similar taxes. The County will supply the successful Proposer with its tax exemption number.

The Proposer shall be responsible for obtaining all licenses and permits necessary for the successful performance of the contract. The Proposer shall also pay all federal, state, and local taxes, including

sales tax, social security, workers compensation, unemployment insurance and any other tax which may be chargeable against labor, material, equipment, or real estate.

The Proposer shall be solely liable for all fines and penalties imposed by the County or any other governmental agency resulting from the Proposer's performance or its failure to perform its duties and obligations under the contract.

**F. COMPLIANCE WITH APPLICABLE LAWS**

The Proposer shall comply with all applicable federal, state, and municipal laws, ordinances, rules, and regulations governing the Project and during the term of the contract including, but not limited to:

Prevailing Wage Rates: This contract calls for the construction of a "public work," within the meaning of the Illinois Prevailing Wage Act, 820 ILCS 130/.01 et seq. ("the Act"). The Act requires contractors and subcontractors to pay laborers, workers and mechanics performing services on public works projects no less than the current "prevailing rate of wages" (hourly cash wages plus amount for fringe benefits) in the County where the work is performed. The Illinois Department of Labor publishes the prevailing wage rates on its website at <https://www2.illinois.gov/idol/Laws-Rules/CONMED/Pages/Rates.aspx>

1. The Department revises the prevailing wage rates and the contractor/subcontractor has an obligation to check the Department's web site for revisions to the prevailing wage rates. For information regarding current prevailing wage rates, please refer to the Illinois Department of Labor's website. All contractors and subcontractors rendering services under this contract must comply with all requirements of the Act, including but not limited to, all wage requirements and notice and record keeping duties. They shall also include a guarantee of faithful performance of the Prevailing Wage Act in any performance bonds if required under this contract. A Prevailing Wage Affidavit must be submitted with all payment requests.
2. Substance Abuse Prevention on Public Works Project Act: 820 ILCS 265/1 states on prevailing wage projects, employers must have in place and file with the County a written program for prevention of substance abuse among its employees. This program must include pre-hire, random, reasonable suspicion, and post-accident drug and alcohol testing, as required by the Substance Abuse Prevention on Public Works Projects Act. The successful proposer will be required to submit a copy of the program before a contract will be awarded.
3. Other laws, if applicable, that shall be observed, including, but not limited to: Prompt Payment Act (50 ILCS 505/3 et seq.), Illinois Human Rights Act (775 ILCS 5/1-101 et seq.), Public Works Employment Discrimination Act (775 ILCS 10/0.01 et seq.), Illinois Blacklist Trade Law (775 ILCS 15/1 et seq.), Public Works Preference Act (30 ILCS 560/0.01 et seq.), Employment of Illinois Workers in Public Works Act (30 ILCS 570/0.01 et seq.), Sexual Harassment (775 ILCS 5/2-105), Tax Delinquency (65 ILCS 5/11-42-1), and Interference with Public Contracting (720 ILCS 5/33 E).

**G. COMPETENCY OF PROPOSERS**

The County reserves the right to determine the competence and financial and operational capacity of any Proposer. Upon request of the County, the Proposer shall furnish evidence as may be required by the County to evaluate its ability and resources to accomplish the services or furnish the project required by the scope of services. The County shall unequivocally be the sole and final judge of such competency, and its decision shall be final and shall not be subject to recourse by any person, firm, or corporation.

**H. PROPER COMPLETION OF PROPOSAL DOCUMENTS**

Proposal documents must be signed by an officer or employee of the Proposer having the authority to bind

the company or firm by signature. All signatures must be properly done in ink in the proper spaces. If a corporation is submitting a proposal, the signatures must be attested to by the corporate secretary or other authorized officer of the corporation. All blanks on documents must be correctly filled in, using ink or entered in typed form. Any erasures and error corrections must be initialed in ink.

**I. PROPOSAL DELIVERY REQUIREMENTS**

Proposals received prior to the specified date and time will be securely kept, unopened. Proposals arriving after the specified date and time, whether sent by mail, courier, or in person, shall not be accepted. Mailed proposals which are delivered after the specified time and date will not be accepted regardless of the postmarked date or time on the envelope.

**J. WITHDRAWAL OF PROPOSALS, DECLINATIONS**

The County Administrator may grant a request of withdrawal if a written request is received prior to the specified time of the proposal due date. After the proposal due date, the Proposer cannot withdraw or cancel its proposal for a period of 120 calendar days and such proposal will be binding during that time.

**K. AWARD OF CONTRACT**

A contract for the described product or service shall be awarded to the Proposer that provides that best value and on an overall basis is the most advantageous to and in the best interests of the County to accept. The County unequivocally reserves the sole right to reject any and all proposals; waive formalities, technical deficiencies, and irregularities; solicit new proposals; or otherwise solicit proposals if some other manner of negotiation better serves its interests. The County Board's decision shall be final and not subject to recourse by any person, firm, or corporation. It is the express intent of the County that all requirements as outlined in this Request for Proposal Document, including any addenda items which are issued, shall be incorporated as part of the written and signed contract with the successful Proposer.

No proposal shall be accepted from, or contract awarded to, any person, firm, or corporation that is in arrears or is in default to the County upon any debt or contract, or that is a defaulter, as surety or otherwise, upon any obligation to the County, or who has failed to faithfully perform any previous contract with the County.

**L. REFERENCES**

The Proposer shall provide at least three references.

**M. INDEPENDENT CONTRACTOR**

The Proposer acknowledges that it is an independent contractor and that none of its employees, agents or assigns are employees of the County. The Proposer shall be solely responsible for all unemployment, social security and other payroll tax payments required by law or union contract.

**N. NON-ASSIGNMENT**

The Proposer shall not assign or subcontract any rights or interests under the contract or any part thereof to any other person, firm, or corporation without the prior written consent of the County.

**O. SUBCONTRACTORS**

The Proposer shall not assign or subcontract any rights or interests under the contract or any part thereof to any other person, firm, or corporation without the prior written consent of the County.

**P. MANNER OF PAYMENT**

Progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billings shall cover a period of not less than one calendar month. Final payment for each fiscal year shall be made by the County not more than 60 days after the project or work is deemed

completed by the County.

**Q. INSURANCE AND INDEMNIFICATION**

The Proposer shall procure and maintain for the duration of the Contract insurance against claims for injuries, persons, or damage to property which may arise from or in conjunction with the performance of work hereunder by the Proposer, his agents, representatives, employees or subcontractors. DeKalb County is to be listed as an additional insured on all policies. Each insurance policy required shall have the County expressly endorsed onto the policy as a Cancellation Notice Recipient. Should any of the policies be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions. Insurance is to be placed with insurers with a Best's rating of no less than A-, VII and licensed to do business in the State of Illinois.

The County, its officials, employees, agents and volunteers are to be covered as additional insureds as respects: liability arising out of the Proposer's work, including activities performed by or on behalf of the Proposer; products and completed operations of the Proposer; premises owned, leased or used by the Proposer; or automobiles owned, leased, hired or borrowed by the Proposer. The coverage shall contain no special limitations on the scope of protection afforded to the County, its officials, employees, agents and volunteers.

The Proposer's insurance coverage shall be primary as respects the County, its officials, agents, employees and volunteers. Any insurance or self-insurance maintained by the County, its officials, agents, employees and volunteers shall be excess of Proposer's insurance and shall not contribute with it. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the County, its officials, agents, employees and volunteers. The Proposer's insurance shall contain a Severability of Interests/ Cross Liability clause or language stating that Proposer's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

If any commercial general liability insurance is being provided under an excess or umbrella liability policy that does not "follow form", then the Proposer shall be required to name the County, its officials, employees, agents and volunteers as additional insured's.

All general liability coverages shall be provided on an occurrence policy form. Claims-made general liability policies will not be accepted.

The Proposer and all subcontractors hereby agree to waive any limitation as to the amount of contribution recoverable against them by the County. This specifically includes any limitation imposed by any state statute, regulation, or case law including any Workers' Compensation Act provision that applies a limitation to the amount recoverable in contribution such as Kotecki v. Cyclops Welding.

A Proposer shall maintain limits no less than:

1. Commercial General Liability with coverage written on an "occurrence" basis and with limits no less than:

- a) General Aggregate: \$2,000,000
- b) Bodily Injury & Property Damage: \$2,000,000 per occurrence combined single limit
- c) Other Coverage's: \$2,000,000 or as otherwise approved or required by owner

Coverages shall include:

- Premises Operations
- Products/Completed Operations (to be maintained for five years following Final Payment)

- Independent Contractors
- Personal Injury (with Employment Exclusion deleted)
- Broad Form Property Damage Endorsement
- Blanket Contractual Liability
- Bodily injury and property damage
- "X", "C", and "U" exclusions shall be deleted.
- Blasting exclusions shall be deleted if Work involves blasting.
- ISO Additional Insured Endorsement CG2010 shall be provided.

2. Workers' Compensation and Employer's Liability

The insurer shall agree to waive all rights of subrogation against the member, its officials, agents, employees and volunteers for losses arising from work performed by Contractor for the municipality.

a) Workers' Compensation: Statutory limits;

b) Employer's Liability with limits not less than:

\$1,000,000 per occurrence

\$1,000,000 each accident – policy limit

\$1,000,000 each disease – policy limit

\$1,000,000 disease – each employee

Such insurance shall evidence that coverage applies to the State of Illinois and contain an "all States" endorsement.

3. Business Auto Liability with a combined single limit of liability for bodily injury and property damage of not less than \$2,000,000 for vehicles owned, non-owned, or rented. All employees must be included as insureds. ISO Business Auto Liability coverage form CA0001, Symbol 01 "Any Auto" shall be provided.

4. Builders Risk Insurance. This insurance shall be written in completed value form, shall protect Contractor, Owner, and Engineer against "all risks" of direct physical loss to buildings, structures, equipment, and materials to be used in providing, performing, and completing the Work, including without limitation fire, extended coverage, vandalism and malicious mischief, sprinkler, leakage, flood, hydrostatic pressure, earth movement and collapse, and shall be designed for the circumstances that may affect the Work.

This insurance shall be written with limits not less than the insurable value of the Work at completion. The insurable value shall include the aggregate value of all Owner-furnished equipment and materials to be constructed or installed by Contractor.

This insurance shall include coverage while equipment or materials are in warehouses or storage areas, during installation, during testing, and after the Work is completed, but prior to Final Payment. This insurance shall include coverage while Owner is occupying or using all or any part of the Work prior to Final Payment without the need for the insurance company's consent.

5. Owner's and Contractor's Protective Liability Insurance. (Only on projects with exposure of \$50,000.00 and up) Contractor, at its sole cost and expense, shall purchase this insurance in the names of Owner and Engineer for the period between the Commencement Date and Final Payment, with a combined single limit of liability for bodily injury and property damage of \$5,000,000.

The named insureds for this insurance shall be the DeKalb County. DeKalb County, its officials, agents, employees, and volunteers are to be covered as additional insureds as respects: liability arising out of the Contractor's works, including activities performed by or on behalf of the Contractor: products and completed operations of the contractor: premises owned, leased, or used by the Contractor: or

automobiles owned, leased, hired, or borrowed by the contractor. The coverage shall contain no special limitations on the scope of protection afforded the County of DeKalb, its officials, agents, employees, and volunteers. The coverage afforded the Named OCP Insureds by this insurance shall be primary insurance for the Named OCP Insureds. If the Named OCP Insureds have other insurance which is applicable to the loss, such other insurance shall be on an excess or contingent basis. The amount of the insurance company's liability under this policy of insurance shall not be reduced by the existence of such other insurance. This policy of insurance shall be specifically endorsed to provide such primary coverage for Owner and Engineer.

6. Professional Liability Insurance.

- a) Limits not less than \$1,000,000 each claim with respect to negligent acts, errors and omissions in connection with professional services to be provided under the contract, with a deductible not-to-exceed \$50,000 without prior approval.
- b) If the policy is written on a claims-made form, the retroactive date must be equal to or preceding the effective date of the contract. In the event the policy is cancelled, non-renewed or switched to an occurrence form, the Contractor shall be required to purchase supplemental extending reporting period coverage for a period of not less than three (3) years.
- c) Provide a certified copy of actual policy for review.
- d) Required coverage (architect, engineer, surveyor, consultant): Professional liability insurance that provides indemnification and defense for injury or damage arising out of acts, errors, or omissions in providing the following professional services, but not limited to the following:
  - i) Preparing, approving or failure to prepare or approve maps, drawings, opinions, report, surveys, change orders, designs or specifications;
  - ii) Providing direction, instruction, supervision, inspection, engineering services or failing to provide them, if that is the primary cause of injury or damage.

7. Environmental Impairment/Pollution Liability Coverage

For pollution incidents as a result of a claim for bodily injury, property damage or remediation costs from an incident at, on or migrating beyond the contracted work site. Coverage shall be extended to Non-Owned Disposal sites resulting from a pollution incident at, on or mitigating beyond the site; and also provide coverage for incidents occurring during transportation of pollutants. Proposer shall maintain limits no less than \$1,000,000 combined single limit per occurrence for bodily injury, property damage and remediation costs.

Verification of Coverage: The Proposer shall furnish with the County certificates of insurance naming the County, its officials, agents, employees, and volunteers as additional insureds, and with original endorsements affecting coverage required by this clause. Certificates and endorsements for each insurance policy shall be signed by a person authorized by that insured to buying coverage on its behalf. The additional insured endorsements will be on Insurance Service Office (ISO) forms: CG 201 or CG 2026. The County reserves the right to request fully certified copies of insurance policies and endorsements.

Subcontractors: The Proposer shall include all approved subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

Assumption of Liability: The proposer assumes liability for all injury to or death of any person or persons including employees of the contractor, any sub-contractor, any supplier or any other person and assumes liability for all damage to property sustained by any person or persons occasioned by or in any way arising out of any work performed pursuant to this agreement.

Indemnity Hold Harmless Provision: To the fullest extent permitted by law, the Proposer hereby agrees to defend, indemnify and hold harmless the County, its officials, agents and employees against all injuries, deaths, losses, damages, claims, patent claims, suits, liabilities, judgments (including deficiencies and interest), costs and expenses which may in any way accrue against the County, its officials, agents and employees arising in whole or in part or in consequence of the performance of this work by the Proposer, its employees or subcontractors, or which may in any way result therefore, except that arising out of the sole legal cause of the County, its officials, agents or employees, and pay for all charges of attorneys and all costs and other expenses arising therefore or incurred in connection therewith, and, if any judgment, including any deficiency and interest, shall be rendered against the County, its officials, agents or employees, any such action, the Proposer shall, at its own expense, satisfy and discharge same. This indemnity hold harmless provision shall be applicable to any action or claim under this paragraph, and it shall also include any action of law or equity brought by any party against the County under federal or state law in an effort to set aside the contract.

The Proposer expressly understands and agrees that any performance bond or insurance policies required by this contract, or otherwise provided by the Proposer shall in no way limit the responsibility to indemnify, keep, and save harmless and defend the member, its officials, agents, and employees as herein provided.

Safety/Loss Prevention Program Requirements: Successful Proposer will provide written confirmation that a safety/loss prevention program was in place at least 90 days prior to submitting the proposal.

Evidence of completed employee safety training can be provided.

Regulatory Requirements: Successful Proposer must comply with all applicable laws, regulations, and rules promulgated by any Federal, State, County, Municipal and/or other governmental unit or regulatory body now in effect or which may be in effect during the performance of the work. Included within the scope of the laws, regulations, and rules referred to in this paragraph but in no way to operate as a limitation, are Occupational Safety & Health Act (OSHA), Illinois Department of Labor (IDOL), Department of Transportation, all forms of traffic regulations, public utility, Intrastate and Interstate Commerce Commission regulations, Workers' Compensation Laws, Prevailing Wage Laws, the Social Security Act of the Federal Government and any of its titles, the Illinois Department of Human Rights, Human Rights Commission, or EEOC statutory provisions and rules and regulations.

Evidence of specific regulatory compliance will be provided by Proposer, if required by owner.

#### **R. CHOICE OF LAW AND VENUE**

The Proposer agrees that this bid has been executed and delivered in Illinois and that their relationship and any and all disputes, controversies or claims arising under this bid or any resulting contract shall be governed by the laws of the State of Illinois, without regard to conflicts of laws principles. The Proposer further agrees that the exclusive venue for any legal or equitable action shall be the Courts of the County of DeKalb, 23rd Judicial District, State of Illinois, or in any court in the United States of America lying in the Northern District of Illinois.

**Signature and Authority Affidavit Form**

PROPOSING COMPANY NAME: \_\_\_\_\_

FEIN (Federal Employer ID Number) \_\_\_\_\_ OR Social Security # (if Sole Proprietorship) \_\_\_\_\_

Address \_\_\_\_\_  
County \_\_\_\_\_ State \_\_\_\_\_ Zip + 4 \_\_\_\_\_  
Number of years in Business \_\_\_\_\_

Name the person to contact for questions concerning this proposal.

Name \_\_\_\_\_ Title \_\_\_\_\_  
Phone ( ) \_\_\_\_\_ Toll Free Phone ( ) \_\_\_\_\_  
Fax ( ) \_\_\_\_\_ Email Address \_\_\_\_\_

In signing this proposal, we also certify that we have not, either directly or indirectly, entered into any agreement or participated in any collusion or otherwise taken any action in restraint of free competition; that no attempt has been made to induce any other person or firm to submit or not to submit a proposal; that this proposal has been independently arrived at without collusion with any other proposer, competitor or potential competitor; that this proposal has not been knowingly disclosed prior to the opening to any other proposer or competitor; that the above statement is accurate under penalty of perjury.

The undersigned, having familiarized themselves with the conditions affecting the cost of the work, having read completely the requirements, hereby proposes to perform everything required and to provide and furnish labor, materials, equipment, tools and all other services and supplies necessary to produce in a complete and workmanlike manner all of the materials or products described in the project relating to this proposal.

I further certify that I have carefully examined the proposal documents and all terms herein, and site where the work is to be done and have no agreements to prevent the completion of said work.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Name (type or print)**

\_\_\_\_\_  
**Date**

Exhibit 1

**COST PROPOSAL**

A. Schedule of professional auditing services rendered based on the following not-to-exceed fees:

	2022	2023	2024	2025	2026
Annual Financial Report	_____	_____	_____	_____	_____
Single Audit Report	_____	_____	_____	_____	_____
Circuit Clerk Financial Report	_____	_____	_____	_____	_____
GATA Report	_____	_____	_____	_____	_____
IL Comptrollers Report	_____	_____	_____	_____	_____
Sub-total County	_____	_____	_____	_____	_____
Forest Preserve District	_____	_____	_____	_____	_____
Public Building Commission	_____	_____	_____	_____	_____
E-911 Board	_____	_____	_____	_____	_____
Total	_____	_____	_____	_____	_____

B. Schedule of professional fees for additional services, quoted hourly rates for the fiscal year listed below:

	2022	2023	2024	2025	2026
Partner	_____	_____	_____	_____	_____
Manager	_____	_____	_____	_____	_____
Supervisor	_____	_____	_____	_____	_____
Staff	_____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____	_____