

Item #7C:
Village Trustee Barry
Village Auditor RFP - *Update*

	D	G	H
Firm:	Baker Tilly	Crowe Horwath	Sikich
Location	Madison, WI	Oak Brook, IL	Naperville, IL
Years Established	84	40	87
Accounting TODAY Top 100 Firms	17	8	34
List Of Current Gov Clients (3 Yrs)	23	18	6
<u>Professional Auditing Staff For LG</u>			
Partner/Principal/Firm Direction	3	1	1
Senior Manager	1	0	0
Manager	0	2	1
Senior Accountant/In-Charge	1	1	1
Staff Accountant	2	2	1
Accounting Assistant	0	0	0
Total Staff For LG	7	6	4
<u>Staff Hours For LG</u>			
Partner/Principal/Firm Direction	20	Not Provided	Not Provided
Senior Manager	0	Not Provided	Not Provided
Manager	55	Not Provided	Not Provided
Senior Accountant/In-Charge	90	Not Provided	Not Provided
Staff Accountant	55	Not Provided	Not Provided
Accounting Assistant	0	Not Provided	Not Provided
TIF Audit	30	Not Provided	Not Provided
Total Hours For LG	250		
<u>Professional Fees</u>			
Financial & TIF Audit 2015	24,300	27,000	25,000
TIF Audit 2015	1,900	0	2,500
CAFR 2015	2,000	0	3,000
Total 2015	28,200	27,000	30,500
Financial Audit 2016	25,000	27,800	25,750
TIF Audit 2016	2,000	0	2,575
CAFR 2016	2,000	0	3,090
Total 2016	29,000	27,800	31,415
Financial Audit 2017	25,750	28,600	26,522
TIF Audit 2017	2,100	0	2,652
CAFR 2017	2,000	0	3,183
Total 2017	29,850	28,600	32,357
Three (3) Year Engagement Totals			
Audit & TIF Audit	81,050	83,400	84,999
CAFR	87,050	83,400	94,272
		<u>Notes:</u>	<u>Notes:</u>
	Familiar With Current Accounts & TIF	TIF?, CAFR?, Education, Turnover	Comparable Municipal Clients & Capabilities

PUBLIC NOTICE
VILLAGE OF LONG
GROVE, ILLINOIS
NOTICE OF REQUEST
FOR PROPOSALS FOR
AUDITING SERVICES
FOR THE VILLAGE OF
LONG GROVE

PUBLIC NOTICE IS
HEREBY GIVEN that the
Village of Long Grove, Lake
County, Illinois will be tak-
ing proposals for its finan-
cial auditing services for fis-
cal years ending April 30,
2015 through 2018.

Please refer to the detailed
Request for Proposal
(RFP) and respond as out-
lined. The deadline for the
submission of proposals is
no later than 4:00 p.m. on
Monday, January 26, 2015.
Please submit three (3)
hard copies and an elec-
tronic version of your propo-
sal to Village Manager Da-
vid Lothspeich at 3110 RFD,
Long Grove, Illinois 60047
(dlothspeich@longgrove.net).
It is expected that several
firms may be selected for
interviews before a final se-
lection is made. The ap-
pointment will be made by
the Village President and
Village Board.

If you have any questions
regarding this request,
please contact Village Man-
ager David Lothspeich at
847-634-9440 or
dlothspeich@longgrove.net.
Your attention to this mat-
ter is greatly appreciated.
David A. Lothspeich
Village Manager
Village of Long Grove
847-634-9440
dlothspeich@longgrove.net
Published in Daily Herald
Dec. 22, 2014 (4393930)

RECEIVED

DEC 29 2014

VILLAGE OF LONG GROVE

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the **DAILY HERALD**. That said **DAILY HERALD** is a secular newspaper and has been circulated daily in the Village(s) of Algonquin, Antioch, Arlington Heights, Aurora, Barrington, Barrington Hills, Lake Barrington, North Barrington, South Barrington, Bartlett, Batavia, Buffalo Grove, Burlington, Campton Hills, Carpentersville, Cary, Deer Park, Des Plaines, South Elgin, East Dundee, Elburn, Elgin, Elk Grove Village, Fox Lake, Fox River Grove, Geneva, Gilberts, Grayslake, Green Oaks, Gurnee, Hainesville, Hampshire, Hanover Park, Hawthorn Woods, Hoffman Estates, Huntley, Inverness, Island Lake, Kildeer, Lake Villa, Lake in the Hills, Lake Zurich, Libertyville, Lincolnshire, Lindenhurst, Long Grove, Mt. Prospect, Mundelein, Palatine, Prospect Heights, Rolling Meadows, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake park, Schaumburg, Sleepy Hollow, St. Charles, Streamwood, Tower Lakes, Vernon Hills, Volo, Wauconda, Wheeling, West Dundee, Wildwood, Sugar Grove, North Aurora

County(ies) of Cook, Kane, Lake, McHenry

and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village(s), County(ies) and State.

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 7150, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published December 22, 2014 in said DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY Daule Baltz
Authorized Agent

Control # 4393930

12/17/2015

**PUBLIC NOTICE
VILLAGE OF LONG GROVE, ILLINOIS**

**NOTICE OF REQUEST FOR PROPOSALS
FOR AUDITING SERVICES
FOR THE VILLAGE OF LONG GROVE**

PUBLIC NOTICE IS HEREBY GIVEN that the Village of Long Grove, Lake County, Illinois will be taking proposals for its financial auditing services for fiscal years ending April 30, 2015 through 2018.

Please refer to the detailed Request for Proposal (RFP) and respond as outlined. The deadline for the submission of proposals is no later than 4:00 p.m. on Monday, January 26, 2015. Please submit three (3) hard copies and an electronic version of your proposal to Village Manager David Lothspeich at 3110 RFD, Long Grove, Illinois 60047 (dlothspeich@longgrove.net).

It is expected that several firms may be selected for interviews before a final selection is made. The appointment will be made by the Village President and Village Board.

If you have any questions regarding this request, please contact Village Manager David Lothspeich at 847-634-9440 or dlothspeich@longgrove.net. Your attention to this matter is greatly appreciated.

David A. Lothspeich
Village Manager
Village of Long Grove
847-634-9440
dlothspeich@longgrove.net

December 19, 2014

XXXXXX
XXXXXX
XXXXXX
XXXXXX

Dear XXXXXX:

The Village of Long Grove is soliciting proposals from independent certified public accounting firms to perform financial audits for the three (3) fiscal years ending April 30, 2015 through 2018. Please refer to the enclosed detailed Request for Proposal (RFP) and respond as outlined.

Long Grove is an Illinois Municipality, further information and background of the organization is available at www.longgrove.net.

Please submit three (3) hard copies of the proposal, including an electronic copy, no later than Monday, January 26, 2014 at 4:00 p.m. to:

David Lothspeich
Village Manager
Village of Long Grove
3110 Old McHenry Road
Long Grove, IL 60047
dlothspeich@longgrove.net

Should you need additional general information, please feel free to give me a call. Thank you in advance for your interest and submittal.

Sincerely,

David Lothspeich
Village Manager
847-634-9440
dlothspeich@longgrove.net

Enclosures

cc: Village President Underwood
Trustee Joseph Barry

VILLAGE OF LONG GROVE FINANCIAL AUDITING SERVICES REQUEST FOR PROPOSAL (RFP)

I. INTRODUCTION AND INSTRUCTION FOR SUBMISSION OF PROPOSALS

The Village of Long Grove (Long Grove) is soliciting proposals from independent certified public accounting firms to perform financial audits for the three (3) fiscal years ending April 30, 2015 through 2018. Long Grove is an Illinois Municipality, further information including prior year audits, monthly financial reports and background of the organization is available at www.longgrove.net.

All firms submitting proposals should have a strong background in the auditing of governmental agencies.

A. All proposals must be submitted no later than Monday, January 26, 2015 at 4:00 p.m. to:

David Lothspeich
Village Manager
Village of Long Grove
3110 RFD
Long Grove, Illinois 60047
dlothspeich@longgrove.net

B. Three (3) hard copies and an electronic copy of the proposal is required to be submitted.

C. The selection of the auditor will be based upon responses received to the criteria included in Part V of this request for proposal and your proposed cost of services.

D. Village Manager Lothspeich will be coordinating proposals and can be reached at (847) 634-9440 should you require additional information.

II SCOPE OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Long Grove is structured on the basis of separate fiscal years. Each year's financial transactions are traced back to the appropriate loss year. The audit must include an examination of the financial statements of all accounts, funds, and records of the Village of Long Grove, by fiscal year. Long Grove does not engage a separate actuary to determine reserve adequacies and provide rate-making functions.

Notes to the Comprehensive Annual Financial Report are to be drafted by the proposing firm.

The examination shall be made in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants. The examination shall also be made in compliance with federal and state laws and GASB regulations affecting governmental pooling. The auditor is expected to be available to answer questions throughout the year relating to the Long Grove accounting system and audit. All of the above services should be included in the general costs for services.

III. INFORMATION REQUESTED FROM THE PROPOSER

- A. Title Page.** List name of firm; firm address, telephone number and contact person.
- B. Table of Contents.** List all material included in proposal with page number.
- C. Letter of Transmittal.** Proposers may use this section to present any information that they consider essential to the proposal.
- D. Profile of the Proposing Firm** - Provide a description of the firm's practice at the proposing office to include at least the following detail:

- 1. List of current governmental clients and length of service for each client.
- 2. Membership in professional organizations.
- 3. Describe prior governmental auditing experience in Illinois municipalities, including Tax Increment Financing Districts (TIF) similar to Long Grove. Please include references.
- 4. Provide an overview of the firm's experience in auditing manual and computerized accounting systems.
- 5. Describe supervision and review procedures within your firm.
- 6. Those government agencies that have received the GFOA Certificate of Achievement for Excellence in Financial Reporting while your firm was the designated auditor.

- E. Service of the Proposer** - Provide the following information for the servicing office.

- 1. Provide the number of your professional auditing staff by employee classification as follows:

Audit Staff Employee Classification	Total Number	Total Number of C.P.A.s	Total Number Assigned To Long Grove
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	_____	_____	_____

- 2. Describe you firm's general audit plan or approach in conducting the audit.
- 3. The proposer is asked to identify additional recommendations beyond what Long Grove has listed that are offered by his/her firm that would enhance the service provided to Long Grove. In order for Long Grove to compare proposals, these additional recommendations must be identified and priced separately and should outline how they would add value.
- 4. Provide details of all professional staff who would be assigned to the Long Grove account including resumes, billing rates and other pertinent information of each person.

IV. CONFERENCES AND TIMING

- A.** Prior to the beginning of the audit, the auditor will be furnished with copies of Long Grove's Contracts and Bylaws, and minutes of the Board of Trustees meetings held during the fiscal year are available on-line at www.longgrove.net.
- B.** Prior to commencement of the audit, but no later than March, the auditor will be required to meet with Long Grove's Village Manager for a pre-audit conference at which time we will agree upon the work schedule for completion of the Long Grove audit.
- C.** Prior to May 1st the auditor will provide to Long Grove Village Manager all confirmation letter formats to be prepared by Long Grove and mailed by the auditor in conjunction with the audit.
- D.** The auditor will provide a draft of the financial statements and notes no later than October 1st.
- E.** The auditor will be required to meet with Long Grove's Board of Trustees for a post-audit conference to review the financial statements, notes, and required communications.
- F.** Manager and/or partner on the account will make themselves available and may be required to attend a Board of Trustees meeting.
- G.** Reports Required:
1. A Comprehensive Annual Financial Report on the examination of the financial statements and notes to the financial statements, including all accounts and funds.
 2. A report to the Trustee/Finance Committee Chair on communication required by generally accepted accounting standards.
- H.** Pursuant to Part II of this RFP, please provide not to exceed service fees for each year, including expenses, and include the hourly rates of the professional staff. The successful proposer will be required to provide itemized hours and billing rate on all invoices. The fee shall include any required verification of the independent actuary's report and testing of both claim adjustment systems.
- I.** The proposer shall make every effort to avoid conflicts of interest or the appearance of a conflict of interest. The proposer shall make full disclosure of any existing or potential conflict of interest that may or could exist between itself, its current clients and the Village of Long Grove. This includes any future conflicts that may develop during the term of this contract.

V. EVALUATION OF THE PROPOSER

The evaluation of a professional service requires more than a comparison of service fees. It is the intention of Long Grove to evaluate the following criteria of each proposing firm:

- A. Maximum fee proposed for both individual and multi-year proposals.
- B. Responsiveness of the written proposal to the purpose and scope of the project.
- C. The proposed firm, local office, and audit team's governmental experience.
- D. The audit team's size, make-up, and experience in developing a CAFR sufficient to qualify for the GFOA Certificate of Achievement.
- E. The estimated time for completion of the audit.
- F. The firm's reputation in the professional community and affiliation with professional organizations.

VI. LOCATION OF RECORDS

Journals and ledgers, supporting data, and permanent records are maintained in the Long Grove Accountants office at the following location:

Seidler & Associates
Attn: Greg Seidler
14044 W. Petronella Drive, #2
Libertyville, Illinois 60048

VII. OTHER INFORMATION

- A. Proposals will be initially reviewed by the Long Grove staff. The staff will then prepare the appropriate documentation to be distributed to the Trustee/Finance Committee Chair with recommendations. Following a preliminary evaluation of the recommendations by the Trustee/Finance Committee Chair, one or more of the top firms will be required to attend an interview.

Following the interview, a final recommendation will be submitted to the Village of Long Grove Board of Trustees, and the successful firm shall be notified in writing by the Village by the end of April.

- B. Audit workpapers shall remain the custody of the auditor. However, Long Grove staff shall be given access to the workpapers and shall have the right to copy such workpapers pertaining to the last audit worked on by the firm. This provision shall remain in force for up to four (4) years after the last completed audit.
- C. This contract, being of a personal service nature, is not assignable without the specific approval of Long Grove.

- D. Long Grove reserves the right to cancel the auditing contract upon giving the auditing firm thirty (30) days written notice. Procedures by which audits-in-progress are to be completed shall be determined by Long Grove.
- E. The agreement for auditing services described in Parts II and IV constitute the scope of auditing services to be provided by the firm. However, the agreement shall not be an exclusive one. Long Grove reserves the right to assign similar work to other parties if Long Grove so desires.
- F. Although a proposal has been solicited for three (3) years, Long Grove reserves the right to contract for each year separately.

VIII. REFERENCE MATERIAL

For your convenience, the following material is available on the Village of Long Grove Web Page www.longgrove.net:

1. Audited annual reports (Village & TIF) for fiscal year 2013/14.
2. Long Grove's fiscal year 2014/15 budget.

Please contact Long Grove Village Manager David Lothspeich if you have any questions.

Village Of Long Grove Auditor RFP Question and Answers as of January 19, 2015

As Of January 19, 2015.

Q. *The RFP asks for audit services for three years but it also specifies the fiscal years 2015 through 2018, which is four years. Does the Village seek bids for 3 or 4 years for the audit?*

A. **The Village is seeking bids for three (3) years (2015-2017)**

Q. *What was the number of audit adjusting entries from the FY 2014 audit?*

A. **Fourteen (14) as well as the conversion entries.**

Q. *We did not see it in the proposal, but is there a A-133 audit requirement?*

A. **No**

Q. *Is it possible to get a copy of the management letter from last year.*

A. **Yes, the management letter is included with this email and/or available by request.**

Q. *Approximately how many weeks were the auditors in the field last year*

A. **One week, at two locations (village and village's accountants).**

Q. *In the 2014 report, the Village chose not to include a management discussion and analysis. Do you plan on including that in the 2015 financial report?*

A. **Not likely unless there was a perceived benefit.**

Q. *Baker Tilly's 2014 opinion was only on the basic financial statements, with an "in relation to" opinion on the nonmajor funds. This means that the materiality calculation was on the total assets and revenues for the nonmajor funds, rather than a separate materiality calculation for each fund. The basic financial statement is far more prevalent than the fund opinion. Your RFP asks for a fund opinion, which will be more expensive. Do you want a fund opinion?*

A. **The village is seeking the same opinion level as it has received in past audits.**

Q. *Are all invoices, payroll data, utility billing data and cash receipts records at the location of the outside accountants?*

A. **Yes, but documentation of permits issued, minutes, and other administrative data is at the village.**

Q. *How do you maintain the capital asset records? Are they in Excel, a data base or do you also have them in your general ledger as an account group?*

A. **Excel**

Q. *How do you maintain the debt records? Is there a "fund" for long-term payables in the general ledger? Do the auditors maintain any records for the Village?*

A. **Excel, there is not a separate fund, no**

Q. *Does the Village's accountants prepare all the accruals and the supporting workpapers for them?*

A. **Yes**

Q. *Do you ask the auditors to prepare any of the accruals?*

A. **Only those needed for GASB No. 34**

Q. *How many adjusting journal entries did the auditors propose and post last year? Can you describe them?*

A. **See earlier question. Adjustments vary each year.**

Q. *Has the Village documented its internal controls and if so, in what fashion?*

A. **No**

Q. *What type of grants has the Village received in the last year and are there any grants anticipated in future years?*

A. **No grants were received in the last year, however, the Village does have two (2) existing grants. The Village will be making grant application(s) in the coming year.**

Q. *Have there been any instances of fraud in the past couple years? If so, what type and how did the Village address it?*

A. **No**

Q. *What were fees for the 2014 audit? Was there any additional billing or additional help the Village needed?*

A. **Please see the 2014 audited financials on the village's website for audit and bookkeeping fees paid out of the general funds. All fees paid, including the TIF and water fund, during 2014 were \$37,566.**

Q. *Why was the report not dated until November 14, 2014?*

A. **There is a delay in the information needed to allocate sales taxes between the TIF, General, and BID funds from the State of IL.**

Q. *How many bank accounts do you utilize? How many and what investment vehicles do you utilize?*

A. **23 and two investment accounts at UBS and IMET**

Q. *Why is the Village soliciting audit proposals?*

A. **The Village last solicited bids in 2007 and the existing contract has been extended a couple of times.**

Q. *Is Baker Tilly going to propose and will they be seriously considered?*

A. **Yes.**

Q. *Who else is expected to propose on the audit?*

A. **The list of companies that were sent RRP's is posted on the Village's website.**

Q. *Have there been any disagreements with the auditors?*

A. **None.**

Q. *Are there any additional services or qualities you are looking for in a new auditor?*

A. **None.**

Q. *Have the auditors made any suggestions for improvements that weren't communicated to the board? Perhaps in a memo to management?*

A. **All recommendations have been communicated to the board**

Q. *What were the 2013 and 2014 audit fees? Are these fees for the same services requested in the request for proposal?*

A. **See the audited 2013 and 2014 financial statements for audit and bookkeeping fees.**

Q. *Have there been any major financial changes from the prior year audit?*

A. **Establishment of an Infrastructure Account for restricted revenues and expenses.**

Q. *The RPF is requesting a Comprehensive Annual Financial Report (CAFR). The prior year audit report was on basic statements with Management's Discussion and Analysis (MD&A) omitted. To convert to a full CAFR three additional sections are needed. Who will be responsible for the following:*

a. *Acquiring CAFR statistical information for past 10 years?*

b. *Introductory section of CAFR (Transmittal Letter)?*

c. *MD&A section of CAFR ?*

Please submit proposal costs for basic statements as have been prepared in prior years and separate proposal costs for conversion to a full CAFR. The auditor will be responsible for these sections.

Q. *How many adjusting journal entries did the auditor propose in 2013 and 2014? Can we obtain a copy of these adjusting journal entries?*

A. **See previous question**

Q. *How many auditors are typically on-site for preliminary field work and final field work and for how long?*

A. **Three at the village's accountants and one at village hall. Audit work is completed within one week.**

Q. *Who will be responsible for filing the annual AFR for the State Comptroller?*

A. **The auditors have prepared this for the village in past years**

Q. *Will the Village be applying for the GFOA Certificate of Achievement and Excellent in Financial Reporting? If so who will prepare the application for the certificate?*

A. **No**

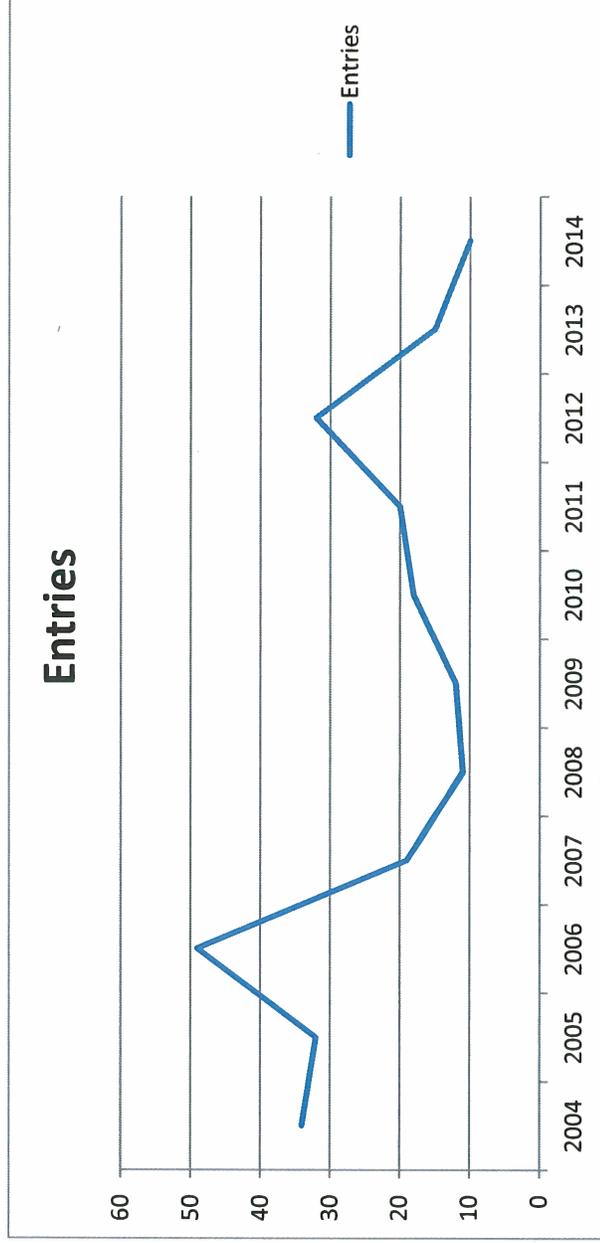
- Q.** Does the Village prepare all work papers related to the audit?
- A.** No
- Q.** *Were there any concerns with the performance of services of your previous auditor? If so, what was the nature of those concerns?*
- A.** No concerns.
- Q.** *How does the Village maintain a list of their capital assets and depreciation?*
- A.** Excel
- Q.** *Have there been any changes in key personnel, internal control or operations since the last audit?*
- A.** No
- Q.** *Does the Village prepare the adjustments to convert the fund financial statements to the entity-wide financial statements? Where are the adjustments documented (e.g., in an interactive account group)?*
- A.** No, the auditors prepare and maintain these entries.
- Q.** *What long-term debt issuances are expected in the next two years?*
- A.** The Village has several significant capital improvement projects scheduled during the next two years. All possible funding options, including possible long-term debt, will be evaluated.

As Of January 14, 2015.

- Q.** *Throughout the RFP reference is made to a Comprehensive Annual Financial Report (CAFR). To clarify, the village has not prepared a CAFR in the past. Is it the intent of the village to prepare a set of financial statements similar to what has been prepared in the past? Or, does the village intend to begin preparing a CAFR for submission to the Government Finance Officers Association (GFOA)?*
- A.** Please provide proposals for both options with pro's and con's of CAFR submission.
- Q.** *Section III. D. 1. Requests a list of current governmental clients and length of service for each one. Since our firm audits hundreds of governments each year, is it sufficient to provide a listing of governmental audit clients and just include length of service for those clients we use as references?*
- A.** Yes, also please provide a list of clients that you believe would be similar to or otherwise representative to the Village of Long Grove.
- Q.** *Section IV. H. requests that the fee include any required verification of the independent actuary's report and testing of both claim adjustment systems. To clarify, the village does not have an actuarial report that requires this type of verification. Please clarify if our firm misunderstands this item.*
- A.** Correct, the village does not have an actuarial report that requires this type of verification.
- Q.** *Will all proposers be able to see what questions and answers have been submitted and responded to so as to allow transparency to the process?*
- A.** Yes, the Q & A has been sent out to all and posted on the Village's website prior to the submittal deadline.

**Village of Long Grove
History of Audit Entries**

Audit Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Adjusting journal entries	30	28	43	11	7	6	16	17	30	13	8
Reclassifying journal entries	4	4	6	8	4	6	2	3	2	2	2
Total	34	32	49	19	11	12	18	20	32	15	10



=Audit still in process

**2015 Village of Long Grove Auditor
Request for Proposal Vendor List**

Mr. Irwin Lyons
Miller Cooper & Co
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Deerfield, IL 60015
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Fax 847-205-1400
ilyons@millercooper.com

PricewaterhouseCoopers LLP
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Chicago, Illinois 60606
(312) 298 2000
Fax: (312) 298 2001
www.pwc.com/us

Deloitte LLP
180 N. Stetson
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312-374-3400
www2.deloitte.com (submit online)

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