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*Bright People  
Brilliant Ideas  
Amazing Results*



## **PROPOSAL TO PROVIDE FINANCIAL AND SINGLE AUDIT SERVICES**

**SHELBY COUNTY, ILLINOIS**

### **SUBMITTED BY**

Benford Brown & Associates, LLC  
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**December 30, 2021**

**SHELBY COUNTY, ILLINOIS**

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December 30, 2021

Jessica Fox  
Shelby County Clerk  
301 E. Main St.  
Shelbyville, IL 62565

RE: Proposal for Financial and Single Audit Services for Shelby County, Illinois

Dear Clerk Fox:

Benford Brown & Associates, LLC (BB&A) is pleased to present our proposal to serve as independent auditors for Shelby County, Illinois and the Shelby County Circuit Clerk. This proposal is respectfully submitted.

As you review the qualifications of the accounting firms submitting a proposal for the financial audits of Shelby County, Illinois for the years ending August 31, 2021 through August 31, 2024, you will consider a number of questions. Which firm possesses the qualifications necessary to fulfill the needs of your organization? Which has the most comprehensive experience? Which will bring professionals who are dedicated to the continued success of your organization? Which can you trust to offer creative ideas, leading-edge techniques, and focused, integrated service delivery.

Shelby County, Illinois requires insights of independent accountants who understand the business of government. We recognize the extent and significance of the services provided by the County and are also very well aware of the level of public trust assumed by the County and its management. We are confident that we possess the technical qualifications, professional experience and organizational capacity to perform the agreed upon procedures requested in an efficient and effective manner at a reasonable cost to the County. Advisors must appreciate the issues that affect your business and influence your strategies for the future. These advisors can be found at BB&A. Our expertise includes performing financial audits of state and local government agencies, single audits in accordance with Uniform Guidance, and assessing internal controls, particularly as it relates to preventing fraudulent activity and reporting.

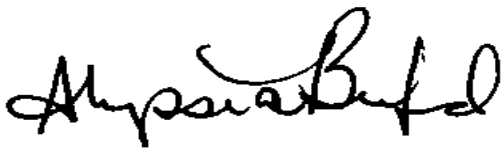
We certify that BB&A:

- ❖ Is a licensed CPA firm,
- ❖ Meets the independence requirements of the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, most recent editions as published by the U.S. Government Accountability Office (GAO),
- ❖ As a firm, and its professional employees, is not debarred, suspended or otherwise

- ❖ Is not prohibited from professional practice by any federal, state, and local agency,
- ❖ Has no record of substandard work, and
- ❖ Meets all professional qualifications as set by professional boards and bodies.

We are enthusiastic about this opportunity and we are certain that you will find our firm to be a complement to Shelby County's people, style and vision. If you have any questions concerning our proposal or our firm, please call me at 630-679-9424 Ext. 1015.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Alyssia Benford". The signature is fluid and cursive, with the first name "Alyssia" and last name "Benford" clearly distinguishable.

Alyssia M. Benford, CPA, MGA  
Partner



## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

### EXECUTIVE SUMMARY

Shelby County, Illinois is a taxing district authorized by the state of Illinois. Shelby County, Illinois was created by an act of state legislature in 1827 and is governed by a 22 member board and provides the following services: public safety, tax collection, highways and streets, health and social services, public improvements, planning and zoning, airport operations, corrections, public records, and general administration.

Today's government entities are experiencing rapid and profound changes in the environment in which they do business. These changes have come as a result of the effects of the COVID-19 pandemic, civil unrest, and an ever-changing political environment upon national, state, and local economies. It is imperative that the right business advisors are in place to help support its efforts. We are confident that BB&A is well qualified to serve as your independent accountants for providing audit services. We view the process of selecting a professional services provider from the client perspective and we ask the key question: *If we were a client, what would we want?*

We would want a service provider that will act as our business partner. We must provide our clients with the highest quality advice to help them resolve issues and formulate strategies. By working together as business partners, we can arrive at optimal solutions for all of your issues, combining our industry resources with your experience and knowledge. With us having served other counties and government entities, we are aware of many of your organization's needs and desires, which places us in a better position than most others to be able to provide quality recommendations and assistance.

We would want a service provider with a sound understanding of our operating environment and our objectives. Our structure helps ensure that professionals who serve your organization will have a thorough understanding of issues that affect your organization. We are client-based, market-focused, business-driven, and solution-oriented. Due to our depth of experience with government organizations and specifically counties, we understand the business issues that counties face.

We would want a service provider committed to government organizations. We have organized our structure to ensure that each professional gains a vast knowledge of industry information that affects government organizations. We know that our clients demand services from professionals who understand their business. Our structure enables us to match our clients' environments and deliver services through professionals who specialize in the industries or service Area of our clients.

We would want a service provider that is well experienced in providing services to counties. Our experience with several other counties and our ability to serve government organizations is well recognized and is rooted in our focus on the public service industry. While other firms are *exiting* the industry, we are continually demonstrating our commitment to serving organizations like Shelby County, Illinois.

We would want a commitment to open communication delivered by highly qualified professionals. A key element in any relationship's success is communication. We believe that for Shelby County, Illinois to be successful, we must work together. We will listen to your concerns, meet regularly with your



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management team to discuss issues and provide ideas and solutions that help improve your overall organization.

We would want a service provider who demonstrates their commitment to our organization. In starting our relationship with your organization, we will strive to provide services that will demonstrate a value to you well in excess of fees. With BB&A, you can expect superior, on-time service delivery that provides value beyond the required reports and can lead to revenue enhancement or cost savings. Our proposed fees reflect our commitment to provide you with comprehensive high-quality service.

If possible, we would want a local firm that can provide the same quality services and keep local dollars in the community. After all, local dollars increase local revenue, thus strengthening the overall community.

### ***CLIENT SERVICE STRATEGY***

BB&A stresses planning and communication for all engagements. To ensure that we provide timely and efficient audit services to Shelby County, Illinois we will commence our fieldwork at your direction. At the beginning of fieldwork, our audit plan, preliminary risk assessment, and preliminary evaluation of internal controls of Shelby County, Illinois will have been completed. All apparent matters of reporting and disclosures will be identified and discussed with the appropriate client personnel.

In the following pages, we have outlined tasks to be undertaken to meet the objectives of Shelby County, Illinois for this engagement. This audit engagement will be carried out in accordance of auditing standards generally accepted in the United States of America.

### **Understanding Your Needs and Services to be Provided**

We understand that, if selected, we are to perform the following:

- ❖ Audit the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information, including the related notes to the financial statements and those departments which fall under Shelby County, as well as report on other information that accompanies Shelby County, Illinois' financial statements.

This should include:

- Management's Discussion and Analysis (if the County chooses to include)
- Budgetary Comparison Schedule – Modified Cash Basis for the General Fund and each major Special Revenue Fund (if the County chooses to include)
- Combining Financial Statements for the General Fund, County Health Fund, County Highway Fund, and Nonmajor Governmental Funds and Fiduciary Funds
- Schedule of Rural Transportation – Section 18 Operating/Administration Funds
- Schedule of expenditures of federal awards



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- ❖ We will conduct the County audit in accordance with auditing standards generally accepted in the United States; the standard for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance.
- ❖ We will audit the financial statement of the fiduciary fund of the Shelby County Illinois Circuit clerk and will report on supplementary information that accompanies the Shelby County, Illinois Circuit Clerk's financial statements.
- ❖ We will also report on the compliance with the following requirements:
  - Statement of Changes in Assets and Liabilities – Agency Funds
  - Administrative Office of the Illinois Courts Report J
  - The Circuit Clerk has properly assessed fines fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
  - The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
  - The Circuit Clerk has timely assessed and distributes monies in accordance with the purpose authorized by law.
  - The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
  - The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate and in accordance with the law.
- ❖ We will provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.
- ❖ We will provide a report (that does not include an opinion) on compliance and on internal control over compliance as required by the audit requirements included in the Clerks of Courts Act (Act) and the Circuit Clerk Audit Guidelines as noted by the Act regarding Shelby County, Illinois Circuit Clerk's compliance with the requirements listed above.
- ❖ We will conduct an examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagement contained in Government Auditing Standards issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts (Act); and the Circuit Clerk Audit Guidelines as noted by the Act.

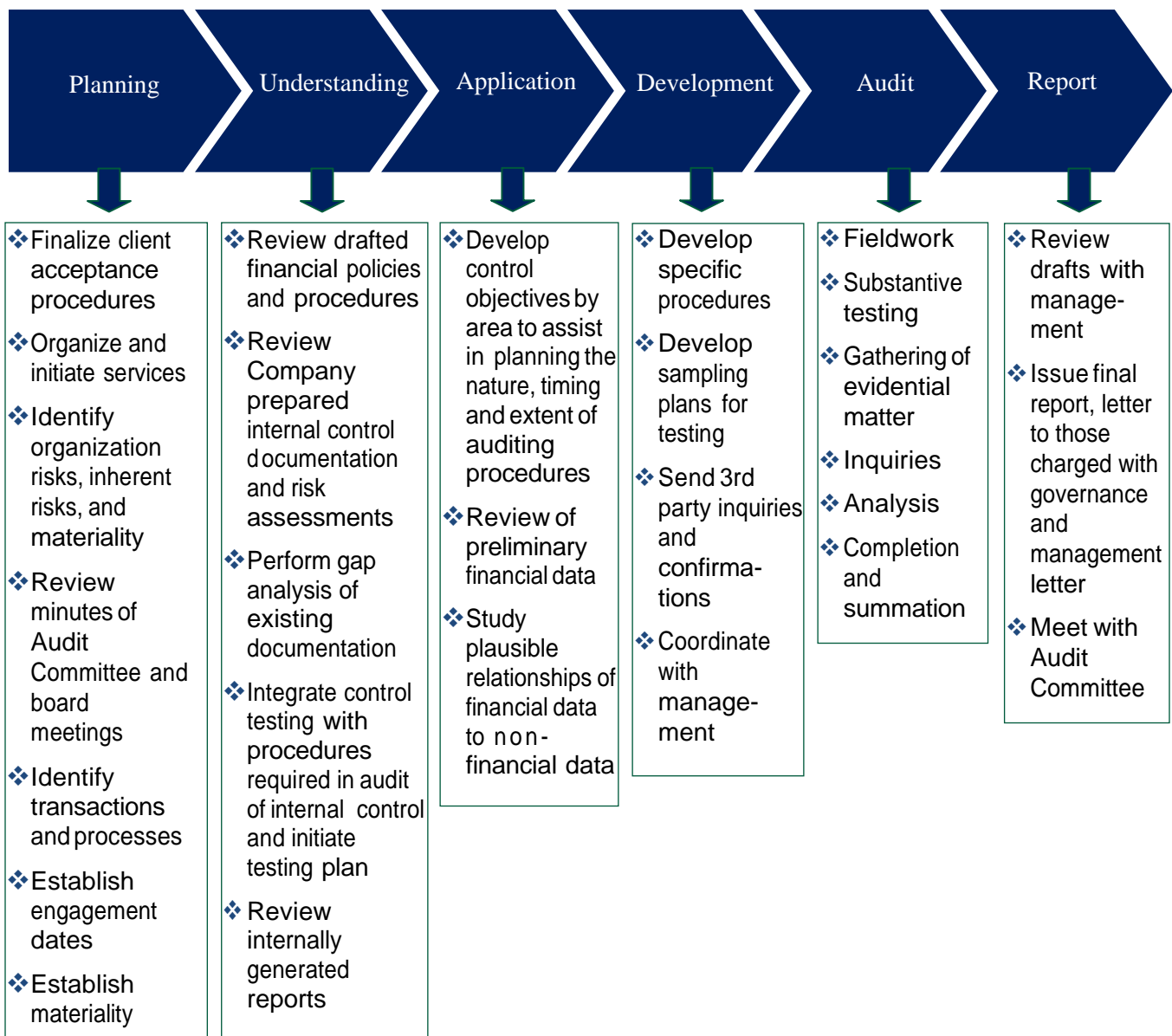


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- ❖ We will prepare and issue a separate letter to those charged with governance and a separate management letter, if needed. If needed, the management letter will assist management in improving operational efficiency by providing recommendations that will enhance internal controls over business processes.

To achieve the timing requirements for completion of the audit and to address management concerns, our plan will include multiple audit phases.

The customized audit approach of Shelby County, Illinois will be conducted in three phases: Phase I - Audit Planning and Internal Control Evaluation; Phase II - Audit Fieldwork; and Phase III - Audit Reports and Other Deliverables as is illustrated and discussed below.







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### **Phase I – Audit Planning and Internal Control Evaluation**

In the planning phase, significant emphasis will be placed on increasing our understanding of Shelby County, Illinois and reviewing and documenting any changes in its internal controls from prior years in order to assess audit risk. Our understanding of internal controls allows us to determine whether we can rely upon those controls to ensure that operations are conducted as authorized, transactions are recorded accurately, assets are properly safeguarded, and financial statements are free of material misstatement. This segment of the audit process includes obtaining and evaluating controls in each significant financial transaction class such as revenue and accounts receivable; cash receipts; payroll and human resources; expenses, procurement and accounts payable; financial reporting; and other major processes. We will review documentation and interview personnel involved in processes in order to update our understanding of the processes reviewed. The planning phase will also include the following:

- ❖ Introduce our audit team to management and staff via an audit planning meeting. During the planning meeting, we will finalize engagement goals, objectives, and scope and review engagement approach and methodology. We will also discuss engagement logistics and review the preliminary list of documents to be provided by Shelby County, Illinois. Finally, we will review the engagement scheduling, schedule follow up meetings, and confirm BB&A and Shelby County's roles and responsibilities.
- ❖ Communicate with you regarding technical and reporting matters that may affect the results of the audit such as the effect that Statement on Auditing Standards (SAS) No. 114, "The Auditor's Communication With Those Charged With Governance"; SAS No. 115, "Communicating Internal Control Related Matters Identified in an Audit"; SAS No. 117, "Compliance Audits"; SAS 119, "Supplementary Information in Relation to the Financial Statements as a Whole"; and the risk assessment standards SASs 104 - 111, will have on the financial and single audits.
- ❖ Expand our understanding of the environment in which Shelby County operates through discussions with appropriate client personnel and, if necessary, research and review of accounting and audit standards.
- ❖ Document our understanding of significant accounting systems with particular attention devoted to the internal control environment, internal control procedures and internal control risks, using narratives and other techniques and documentation, as required by Statements on Auditing Standards (SAS) No. 55, "Consideration of the Internal Control Structure in a Financial Statement Audit".
- ❖ Document our understanding of the methods used by Shelby County to process and store accounting information, as required by SAS No. 48, "The Effects of Computer Processing on the Examination of Financial Statements". The nature, timing, and extent of audit procedures may be influenced by the extent to which computer processing is used in significant accounting applications, as well as the complexity of that processing. Our audit procedures will include



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reviewing computerized controls within these systems and assessing the reliability of these controls and the manual controls related to utilizing the software.

- ❖ Document our evaluation of the internal control environment. Identify the internal controls on which we intend to place audit reliance as they relate to the financial audit as well as the single audit. Perform tests of these internal controls. Communicate significant deficiencies in the internal control structure, if any, to management and those charged with governance in accordance with SASs No. 114 and 115.
- ❖ The assessment of risk of material misstatement of the financial statements including the risk due to fraud is a continuous, accumulative process that includes the consideration of risk factors, individually and in combination, throughout the audit process. Risk factors are typically identified while performing procedures relating to the acceptance of a client, throughout the performance of the audit, during the periodic continuing evaluation of a client and via direct communication with client personnel at various levels including management. In accordance with SAS 99, "Consideration of Fraud in a Financial Statement Audit", we will assess and document our evaluation of fraud risk. We will also assess and document our assessments of the various components of risk and plan our audit in accordance with SASs 104 - 111.
- ❖ Identify funding sources (private and public) and review related agreements, contracts, regulations, etc., in order to determine specific funding source requirements and restrictions that will affect the audit.
- ❖ Provide a comprehensive listing of schedules and other documents needed for the audit and review with management to determine the timing of expected receipt of the requested items, as well as to determine the other significant milestones within the audit timeline.
- ❖ Conduct internal, in-house planning meetings with audit partner, engagement manager, and engagement staff to ensure understanding of the proposed audit approach, methodologies, deliverables and timelines.
- ❖ Review Commissioners' minutes for all meetings conducted during the audit period to current date.
- ❖ Document all planning information in a planning memo. In the planning memo, the assessment of the internal controls, background information, current events, recent developments and identification of significant audit Area will be documented. Additionally, the calculation of materiality, risk assessment, key client contacts, engagement team members, and audit timetable will also be documented.



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### **Phase II – Audit Fieldwork**

This phase of the engagement will include applying quality-oriented and efficient audit procedures that are essential to avoid unnecessary testing, yet provide BB&A with a basis for concluding whether Shelby County's financial statements present fairly, in all material respects, its financial position and the changes in its net assets and cash flows for the fiscal year ended in conformity with accounting principles generally accepted in the United States of America. The fieldwork phase will also include the following:

- ❖ Tests of internal controls will be performed in selected Area to support our preliminary assessment of control risk. Likely areas to be tested will include cash, investments, capital assets, accrued expenses, long-term debt, net position, tax and other revenue, and expenses.
- ❖ Substantive audit procedures and related sample sizes will be determined based on the results of our tests of internal controls.
- ❖ Detail audit testing and analytical procedures will be performed and audit procedures and results will be properly documented to provide assurance that financial statement assertions are adequately supported.
- ❖ Potential internal control related matters as well as management letter comments are noted.
- ❖ Audit evidence is reviewed by the engagement senior and partner for accuracy, completeness, and proper documentation.
- ❖ An exit conference will be conducted at the conclusion of the fieldwork. Observations and recommendations will be summarized in writing and discussed with Shelby County, Illinois. It will include internal control and program compliance observations and recommendations.

### **Phase III – Audit Reports and Other Deliverables**

At the conclusion of audit fieldwork, the engagement partners and senior will meet with Shelby County's management to discuss the audit, including audit findings and potential internal control related matters and management letter comments.

- ❖ A subsequent events review is performed.
- ❖ A review of prior year findings and related implementation of corrective actions is performed, if applicable.
- ❖ Management representation letter and legal representation letters are obtained.



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- ❖ The financial statements, supplementary information, required reports, and required communications are drafted.
- ❖ The engagement partner and manager will review for completeness, accuracy, and consistency with audit results and supporting documentation.
- ❖ Preliminary drafts of reports are submitted to Shelby County, reviewed and discussed with management.
- ❖ All reports are reviewed by a concurring review partner for compliance with appropriate technical standards and the firm's quality control policies. No report is issued until the concurring reviewer and engagement partner are both satisfied that the engagement was performed in accordance with professional and firm standards.

BB&A will meet with you at the completion of the audit. The audit reports will be issued promptly after draft audit reports have been approved by management. In the interest of making the audit process more efficient and beneficial, throughout the engagement, we will remain cognizant of changes that will facilitate meeting this goal. BB&A shall deliver its final audit report to Shelby County board members.

### **Internal Control Reports and Management Letter Comments**

Auditing standards generally accepted in the United States require that we communicate to those charged with governance any significant deficiencies or material weaknesses in internal control that we become aware of during the audit. It is also our practice to proactively seek to identify and communicate to management Area where the client may be able to realize operating efficiencies or improve financial reporting even though these matters may not represent significant deficiencies in internal control.

During our audit, we would be particularly sensitive to the opportunity to evaluate existing accounting and operation processes and identify and recommend possibilities for improvement. Of course, part of any discussion regarding potential changes to accounting and operational processes would include an evaluation of what Shelby County's experience has been with specific processes and the likely cost and benefits of changes to existing processes.

### **Approach to Determining Applicable Laws and Regulations**

BB&A has checklists that we use in the planning stage of the audit, which includes identifying general legal requirements. We also will review applicable local ordinances to identify pertinent information as well as applicable loan agreements and grant agreements to ensure that Shelby County has maintained compliance with them.



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### **Analytical Procedures**

We will use comparisons of prior year information and current year budget-to-actual results and obtain explanations of significant variations from management. We will also perform predictive tests of certain accounts, such as depreciation expense, headcounts to payroll costs, and recalculation of the allowance for uncollectible accounts. These procedures are performed early in the engagement to assist in determining whether or not additional testing is required for certain accounts.

### **Use of Software**

We use various electronic practice aids from Practitioners Publishing Company (PPC), internally developed electronic practice aids for preparing audit workpapers, audit reports and financial statements. We also utilize various cloud-based software such as Citrix ShareFile for the transfer of client documents, and several Office 365 applications such as SharePoint for document management, Tasks for project management, and Teams for videoconferencing and collaborative communication. We also subscribe to online research tools through the AICPA and FASB to provide up-to-date guidance in technical audit and financial reporting issues. Our audit process is very flexible in that most accounting software is able to export data into an Excel readable format which we are able to utilize for our purposes. We also have extensive experience with various types of accounting software and will be able to assist Shelby County's personnel with providing the information that we require for the audit.

## ***APPROACH TO PROVIDING AND COORDINATING SERVICES***

Audit engagement partner Alyssia M. Benford, CPA will coordinate all services provided to Shelby County. She will direct audit planning activities, address pertinent accounting, auditing and present audit findings and conclusions. Ms. Benford is the ultimate decision-maker on all engagement-related issues and she will be available to management and the Board to discuss pertinent issues and concerns. It is estimated that they will be involved at a level of approximately 6% of the total hours of the engagement.

As engagement senior manager, Ericka Sellars-Crook, will work closely with Ms. Benford in the overall planning, coordination, and execution of the financial audit services provided to Shelby County's Office. Mrs. Sellars-Crook also will help ensure that we are responding proactively to you and she will work closely with designated Shelby County personnel as necessary, as well as engagement staff. It is estimated that Ms. Sellars-Crook will be involved at a level of approximately 18% of the total hours of the engagement.

As engagement supervising senior, Latasha Davis, will work closely with Ms. Sellars-Crook and Mr. Watson in the overall planning, coordination, and execution of the financial audit services provided to Shelby County. Ms. Davis also will help ensure that we are responding proactively to you and she will work closely with designated Shelby County personnel as necessary, as well as engagement staff. It is estimated that Ms. Davis will be involved at a level of approximately 70% of the total hours of the engagement.



## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

### *ENGAGEMENT TIMETABLE AND TRANSITION PLANS*

The following is our proposed engagement timing for the audit of the County:

Entrance Conference	Early-Feb 2022
Planning phase begins	Early-Feb 2022
Provide prepared by client (PBC) list	Early-Feb 2022
Fieldwork begins	Early-March 2022
Fieldwork ends; present draft audit reports and management letter to management	Early April 2022
Exit conference	Early May 2022
Present draft audit reports and management letter to management and Audit Committee	Mid May 2022

### *QUALIFICATIONS OF KEY PERSONNEL*

#### **ENGAGEMENT SERVICE TEAM**

The following information is for Attachment A in the RFP. A general bio of each key member that will be assigned to the engagement is as follows:

#### **Alyssia M. Benford, CPA, MAcc – Engagement Partner**

Ms. Benford has had considerable involvement in financial, compliance, and single audits in accordance with Uniform Guidance and has earned a master's degree in governmental accounting. She has also planned and performed various financial and compliance audits, management advisory service engagements and agreed-upon procedures engagements for different not-for-profit organizations and government entities for more than 25 years. Ms. Benford has acquired advanced skills in special audit areas such as state and local governments, voluntary health and welfare organizations, single audits in accordance with Uniform Guidance, and accounting systems installations.

Ms. Benford is a licensed CPA in the State of Illinois. She is an active member in the American Institute of Certified Public Accountants, Illinois CPA Society, and National Association of Black Accountants. She has served as the president of the board for the Bolingbrook Chamber of Commerce as well as the financial secretary and vice president for the Chi Sigma Omega Chapter of Alpha Kappa Alpha Sorority, Inc. Ms. Benford served as a DuPage Township Trustee for ten years. She has





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served as the President of the Hilton Grand Vacation Club SeaWorld Resort Board and was currently reelected to the board for the third term.

Ms. Benford earned her Bachelor of Science in Accounting from Florida A&M University and her Master in Accountancy in Governmental Accounting from Rutgers University. She has a certification in program evaluation. She is currently completing her Doctoral Degree at Florida State University in Educational Leadership and Policy

### **Timothy S. Watson, CPA – Engagement Partner**

For more than 30 years, Mr. Watson has worked with clients in many industries, including the not-for-profit industry, and has experience with the audit, accounting and reporting issues unique to the industry.

Mr. Watson is qualified as a peer reviewer which means that he performs quality control reviews of other CPA firms. Mr. Watson has also served on the Peer Review Acceptance Committee of the Illinois CPA Society which is the body that reviews all peer reviews submitted by CPA firms in Illinois in order to remain in compliance with AICPA peer review program. It is these unique qualities that allow Mr. Watson and Benford Brown & Associates, LLC to be able to provide high-quality services at a standard well above and beyond what is required and maintained by most other CPA firms.

Mr. Watson is a licensed CPA in the State of Illinois. He is an active member in the American Institute of Certified Public Accountants (AICPA), Illinois CPA Society (ICPAS), National Association of Black Accountants (NABA), National Society of Black CPAs (NSBCPA) and Diverse Organization of Firms (DOF). He has served on the AICPA's Private Company Practice Section Executive Committee, ICPAS' Audit and Accounting Committee, DOF's Programs Committee and Technology Committee and NSBCPA's Communications Committee. He has served as the Treasurer for the Central Region and the Chicago Chapter of NABA and as a board member of the Chicago Community Land Trust.

Mr. Watson earned his Bachelor of Science in Accounting from Florida A&M University. He is a certified public accountant.

### **Ericka Sellars-Crook, MBA – Engagement Manager**

Ms. Sellars-Crook has acquired significant audit experience over her accounting and audit career. She has been involved in financial, compliance, and single audits in accordance with Uniform Guidance for government entities and not-for-profit organizations. She has planned and performed various financial and compliance audits for different not-for-profit organizations and government entities for more than 18 years. During this time, she has developed an expertise in performing not-for-profit audits, compliance audits and single audits in accordance with Uniform Guidance.

Ms. Sellars-Crook earned her Bachelor of Science in Accounting from American Intercontinental University as well as her Master's degree in Accounting. She will soon be a CFE candidate.



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### Latasha Davis – Supervising Senior Associate

Ms. Davis has acquired significant audit experience over her accounting and audit career. She has been involved in financial, compliance, and single audits in accordance with OMB Uniform Guidance for government entities and not-for-profit organizations. She has planned and performed various financial and compliance audits for different not-for-profit organizations and government entities for more than 16 years. During this time she has developed an expertise in performing compliance audits and single audits in accordance with Uniform Guidance.

Ms. Davis earned her Bachelor of Science in Accounting from Tuskegee University. She is currently working on her Master's degree in Accounting, has passed a portion of the CPA exam, and is currently a CPA candidate.

### ***DISTINGUISHING SERVICE POINTS***

- ❖ Exceptional and vast experience in serving government agencies and not-for-profit organizations
- ❖ Exceptional and vast experience in performing single audits in accordance with OMB Uniform Guidance for government agencies and not-for-profit organizations
- ❖ Responsiveness - “Big 4” and Fortune 500 trained professionals in a firm small enough to be **responsive** to client needs
- ❖ An audit methodology that includes an advanced use of computer technology including proprietary automated templates for documenting audit testing and preparing financial statements and audit reports and project management software to increase audit efficiency and minimize audit fees
- ❖ Engagement partner has significant experience performing various types of forensic and fraud reviews for local governments
- ❖ Quality Control Review Partner who is qualified as a Peer Reviewer of other CPA firms and has served on the Illinois CPA Society Peer Review Acceptance Committee, Illinois CPA Society Auditing and Assurance Services Committee, and AICPA's Private Company Practice Executive Committee
- ❖ Commitment to timely reporting and professional and courteous service





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### SIZE AND ORGANIZATIONAL STRUCTURE

#### ORGANIZATION CHART

##### Partners

Alyssia M. Benford, CPA, MAcc  
Kimi L. Ellen, CPA  
Timothy S. Watson, CPA

##### Managers

Ericka Sellars-Crook, MBA  
Maya Booker, CFE  
Jason Jones, CPA  
Gerald McCarthy, JD, CPA  
Wonderful Watson, CPA

##### Seniors/Staff

Yvette Barrett, CPA  
April Jackson, MBA  
Latasha M. Davis  
Tyanna A. Dunbar, MBA  
Tyshae M. Dunbar  
Marcus E. Gulley, MBA  
Anthony K. Jamison, CPA  
Adebayo Osunsan, MBA  
Renee A. Spillers  
Alyssa D. Younger

##### Support Staff

Michele Jackson  
Tasha Mason  
Donna Scherner



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### BACKGROUND AND EXPERIENCE

Benford Brown & Associates, LLC (BB&A) is a CPA firm that provides auditing, accounting, tax and small business consulting services for its clients. BB&A employs staff and partners who provide services designed to cover several industries with the focuses being in the not-for-profit, healthcare, higher education, state and local government, professional services and real estate investment industries. BB&A, as relative to other firms, is very hands-on. We are proactive and accessible and try to be just a phone call, email or video chat away. We have a balanced approach to client service, and we are confident that our support and our people will meet your requirements.

#### ***Our Support***

- We understand your needs.
- We have 20 years of business experience.
- We are a technology-driven firm.
- We define roles of team members and focus on client communication.
- We have partner involvement.
- We are in close proximity of your corporate office.
- We believe in client support.
- Multiple offices.

#### ***Our People***

- Bright people.
- Brilliant ideas.
- Amazing results.
- Total firm involvement.
- Commitment to excellence and client goals.
- Experienced and knowledgeable personnel.
- Genuine concern for clients and their continued success.
- Well-trained.
- Competent.
- Thoughtful.
- Results driven.

#### ***Your Requirements***

- Services provided by experienced individuals resulting in quality work and responsive services for tasks assigned.
- Develop competent audit plan.
- Perform financial and single audit.
- Provide meaningful recommendations and business practice suggestions.
- Review results of management with board of directors.
- On-time service.

BB&A was founded in late 1996 by Alyssia Benford and Kimi Brown-Ellen. Since its modest beginning, BB&A has grown exponentially while adding partner, Timothy S. Watson. The partners of BB&A have a combined 80 years of audit and accounting experience. Many of these years were spent with public accounting firms including the 'Big 4' in the listed industries below and others were spent either within the internal audit, accounting or tax departments of Fortune 500 companies.

The partners of BB&A have taken the best of practices learned in their prior experiences and added their own high set of values to formulate BB&A's mission, focus and short and long range goals. Our mission is to provide audit, accounting, tax and consulting services that meet the highest standards within the



## **PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES**

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public accounting industry. We are committed to treating each client's business as if it were our own thereby providing the care and attention necessary to help each client manage and grow their business and its resources. Lastly, we are committed to helping each of our clients increase their knowledge of their businesses and its accounting and finance issues.

We are focused on client service, which requires providing top-notch quality and adding value. In our short existence we have established a reputation of providing just that. One way we accomplish this is via our partners being accessible to their clients. They bring their talent and experience directly to each engagement and maintain a 'hands on' approach to serving clients. This approach is the result of our commitment to being visible to our clients and maintaining open and consistent communication.

### **Audit Services**

Access to accurate and timely financial information is essential for proper and successful management of any business organization. BB&A provides various types of audit services aimed at providing assurance to financial statement users that the reported financial information is valid, complete, timely, clerically accurate and properly and adequately disclosed.

These audit services include the following:

- ❖ Financial audits and reviews
- ❖ Single audits in accordance with Uniform Guidance
- ❖ State and local grant compliance audits
- ❖ Internal audits
- ❖ Business process audits
- ❖ Fraud audits
- ❖ Sarbanes-Oxley documentation
- ❖ Bank loan reviews
- ❖ Audit training and quality control implementation
- ❖ Peer reviews
- ❖ Quality control review and monitoring

BB&A has a very strong audit practice in not-for-profit organizations; federally qualified community service and financial assistance centers; hospitals; government entities; colleges and universities; mortgage brokerage firms; construction firms and small, closely-held service-oriented businesses. Our partners have also established expertise in the government and nonprofit industries via their experiences prior to Benford Brown & Associates, LLC.

### **Accounting Services**

In order to have accurate and timely financial information it is necessary that a consistent and reliable accounting function be in place. BB&A provides a consistent and reliable accounting function for a variety of not-for-profit organizations and small, closely-held businesses. BB&A provides various



## **PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES**

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accounting services ranging from basic bookkeeping services to CFO services. With the assistance of BB&A, small closely-held businesses are able to maintain accurate and reliable financial information from which small business owners are able to make business decisions. Our accounting services include:

- ❖ Compilations
- ❖ General accounting services
- ❖ Payroll services
- ❖ Selecting and implementing integrated accounting software
- ❖ Implementing accounts receivable, accounts payable, inventory, fixed assets and payroll functions within an integrated accounting software
- ❖ Accounting software training

### **Tax Services**

In today's economy, tax planning is a year-round process. BB&A meets regularly with clients throughout the year to anticipate and identify significant tax-saving opportunities and to develop appropriate strategies for each client. Additionally, BB&A distributes recent industry changes affecting our clients that inform them of new tax laws and other applicable changes in tax law interpretation for the purpose of proactive tax planning.

Our tax services include:

- ❖ Income tax return preparation for individuals, corporations, partnerships, limited liability companies, estates and trusts, employee benefit plans and not-for-profit entities
- ❖ Tax planning – overall and for specific business transactions
- ❖ Quarterly and annual payroll tax return preparation
- ❖ Sales and use tax return preparation
- ❖ Client representation before taxing authorities
- ❖ Preparation of subchapter S-corporation applications
- ❖ Due diligence reviews and consultation for establishing foreign trusts and companies

### **Advisory Services**

BB&A provides knowledgeable professionals to assist clients in meeting their strategic and operational goals. Our advisory services are designed to meet the needs of small business owners for timely advice and information. These services are focused on assisting small business owners with establishing infrastructures that will serve as the foundations of their businesses upon which their businesses will grow. BB&A professionals are able to provide a wealth of 'real-world' business, industry and professional experience to small business owners while providing the following services:



## **PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES**

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- ❖ Strategic planning
- ❖ Budgeting and cash forecasting
- ❖ Small business loan packaging
- ❖ Business process re-engineering
- ❖ Operational diagnosis and restructuring
- ❖ Business and accounting policy development
- ❖ Business and not-for-profit incorporation filings
- ❖ Not-for-profit tax exemption application filings
- ❖ MBE/WBE/DBE certification application filings

### **Independence**

Independence and integrity form the foundation of our audit practice. Benford Brown & Associates, LLC meets the independence standards of the American Institute of Certified Public Accountants (AICPA) and complies with the independence and quality control requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States in 1994. Under these standards, we affirm that we are independent of your organization and that to the best of our knowledge, there exist no actual or potential conflicts of interest between Benford Brown & Associates, LLC and your organization.

### **Continuity of Personnel**

To help ensure higher quality services, we believe in maintaining staff continuity on all engagements. Through careful planning of personnel assignments, we will maintain year-to-year continuity in the management and staff levels as much as possible, while allowing for promotions and normal personnel turnover. Individuals on the La Casa Norte engagement team who are promoted will be given first priority for assignment to positions of increased responsibility on your audit.

### **Professional Training**

We believe that professionals must continually improve their knowledge and expand their skills. Our ongoing educational process encourages professional development through formal training, focused engagement experience, individual study and the guidance of experienced professionals. Since government and not-for-profit organizations are such an important area to BB&A, we have made a significant investment in professional training programs that focus on the unique aspects of these industries. Some of these training programs include those provided by 'Big 4' and 'Second Tier' firms such as KPMG LLP, Ernst & Young LLP, RSM, Baker Tilly Virchow Krause LLP, and Crowe LLP, as well as those provided by the AICPA, Illinois CPA Society, Diverse Organization of Firms (DOF), National Society of Black CPAs (NSBCPA) and National Association of Black Accountants (NABA). BB&A is also licensed to provide continuing professional education in the State of Illinois.



## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

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### Quality Assurance

BB&A has an established quality control program, which includes procedures to provide assurance that the audits we perform for not-for-profit or government organizations are conducted in accordance with generally accepted auditing standards and Government Auditing Standards. This program includes an internal quality assurance program, which is an integral part of each engagement. This internal program provides for certain required reviews at the senior staff, manager and partner/principal levels, and finally, by a partner who is not involved with day-to-day engagement matters. These reviews are continuous throughout every engagement and provide assurance that audit work is well planned, audit scope is appropriate, resources are economically employed, findings are supported by thorough documentation, opinions are based on documented evidence and relate to significant findings, and the auditors themselves have been properly trained and supervised. BB&A participates in the AICPA Peer Review program for monitoring its system of quality control. BB&A has had successful reviews ever since joining the program in 2001. A copy of our most recent peer review will be provided with the engagement letter if selected.

Additionally, BB&A is a member of the following organizations and centers which require higher levels of quality control:

- ❖ Public Company Accounting Oversight Board – Membership in the PCAOB is required in order to serve as an independent auditor of public companies including their employee benefit plans.
- ❖ Member of the Private Companies Practice Section (PCPS) of the AICPA – PCPS is an association of more than 6,800 local, regional, and national CPA firms that serve private companies. When you work with a CPA firm that is member of PCPS, you can be confident that the firm:
  - *Has a thorough outside review of its accounting and auditing practice.*
  - *Makes the results of such peer reviews available to the public.*
  - *Requires all professional staff to participate in educational programs on current professional, technical, and broad business issues.*
  - *Belongs to and supports an organization that speaks out on issues affecting privately-held companies.*
- ❖ Member of AICPA Governmental Audit Quality Center (GAQC) – GAQC's member firms have demonstrated a commitment to governmental audit quality and for raising awareness about the importance of such audits. GAQC provides members with best practices, guidelines, and tools needed to perform quality governmental audits and better serve clients.
- ❖ Member of Diverse Organization of Firms (DOF) – DOF is an association of firms focused on improving the success of member firms by providing access to a valuable peer network of like-





## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

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sized firms as well as a broad range of technical tools, expertise and practice management resources, including:

- Technical Resources
- Marketing and Business Development
- Practice Management
- Talent Management and Career Development
- Dedicated Client Services
- Networking Opportunities

DOF currently has over 50 member firms ranging in size from single person firms to firms of over 300 professionals in multiple offices.

Additionally, BB&A has established an alliance with BCA Watson Rice LLP which is a DOF member firm founded by Thomas S. Watson, Jr., CPA, the father of Timothy S. Watson. BCA Watson Rice LLP operates as a joint venture with Bazilio Cobb Associates, LLP (BCA) which is also a DOF member firm. The combined firm of BCA Watson Rice LLP and BCA consists of five (5) offices and over 100 professionals including 7 partners and principals. This alliance directly provides BB&A with resources when needed such as technical advisors, engagement personnel, technical resources, and marketing resources. The existence of this alliance is very advantageous to BB&A as it allows us to have access to extensive resources beyond the normal capacity of a small firm.

### Relevant Audit Experience

BB&A has an extensive history of service to government agencies and nonprofits including performing single audits in accordance with Uniform Guidance. See the following partial list of organizations served:

#### Government Agencies and Community Colleges

Chicago Housing Authority  
Cook County of Illinois  
Metropolitan Water Reclamation District of Greater Chicago  
Metropolitan Pier & Exposition Authority  
City Colleges of Chicago  
City of Harrisburg, IL  
Galatia Township  
Illinois Department of Human Services  
Special Service Area #5  
Special Service Area #47  
Special Service Area #56  
Pembroke Consolidated Community School District  
Northwest Home Equity Assurance Program

City of Chicago  
Chicago Park District  
Chicago Transit Authority  
Chicago Public Schools  
University of Illinois  
City of Calumet City, IL  
Village of Dixmoor, IL  
Sheridan Correctional Center  
Special Service Area #32  
Special Service Area #50  
Special Service Area #61  
Cook County School District #88  
MARTA



## **PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES**

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### Subcontracted Clients include:

Chicago Housing Authority (Smart Business Advisory Services, LLC)  
Chicago Housing Authority (Crowe Horwath, LLP)  
Chicago Park District (KPMG LLP)  
Chicago Park District (RSM LLP)  
Chicago Public Schools (Deloitte & Touche LLP)  
Chicago Transit Authority (KPMG LLP)  
Chicago Transit Authority (Crowe Horwath, LLP)  
City of Chicago (Ernst & Young LLP)  
City of Chicago (Jefferson Wells International)  
City of Chicago (KPMG LLP)  
City of Chicago (Titus Group)  
City of Chicago (Whittaker & Company, PLLC)  
City Colleges of Chicago (Ernst & Young LLP)  
City Colleges of Chicago (Deloitte & Touche LLP)  
City Colleges of Chicago (RSM LLP)  
City Colleges of Chicago (Smart Business Advisory Services, LLC)  
Cook County of Illinois (RSM LLP)  
Cook County Health and Hospital System (PricewaterhouseCoopers LLC)  
Metropolitan Pier & Exposition Authority (KPMG LLP)  
Metropolitan Pier & Exposition Authority (Sikich LLP)  
Metropolitan Water Reclamation District of Greater Chicago (KPMG LLP)  
Metropolitan Water Reclamation District of Greater Chicago (Baker Tilly Virchow Krause LLP)  
Regional Transit Authority (Baker Tilly Virchow Krause LLP)  
Regional Transit Authority (RSM LLP)  
Attorney Registration and Disciplinary Commission (Office of the Illinois Auditor General)  
Illinois Department of Corrections (Crowe Horwath, LLP)  
Illinois Department of Human Services (RSM LLP)  
Illinois Department of Human Services (Sikich LLP)  
Illinois Gaming Board (RubinBrown LLP)  
Dwight Correctional Center (Office of the Illinois Auditor General)  
East St. Louis Financial Advisory Authority (Office of the Illinois Auditor General)  
Sheridan Correctional Center (Office of the Illinois Auditor General)  
Regional Office of Education No. 38 (Office of the Illinois Auditor General)  
University of Illinois (KPMG LLP)





## **PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES**

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### Uniform Guidance Audits – Government Agencies and Nonprofit Organizations

City of Chicago  
Metropolitan Water Reclamation District of Greater Chicago  
Metropolitan Pier & Exposition Authority  
City of Harrisburg, IL  
Springfield Urban League  
Chicago Minority Supplier Development Council  
United Health & Mental Health Cooperative  
Mary Crane League  
Access Community Health Network  
Firman Community Services  
North Lawndale Employment Network  
Chicago Workforce Investment Council  
Lakeside Community Committee  
Healthcare Consortium of Illinois

City Colleges of Chicago  
Chicago Transit Authority  
Chicago Park District  
University of Illinois  
Olive Branch Mission  
Neopolitan Lighthouse  
Universal Family Connection, Inc.  
Illinois Migrant Council  
Sinai Health System and Affiliates  
The Inner Voice, Inc.  
Better Existence with HIV  
Illinois Public Health Institute  
Community Supportive Living Systems  
The CABET Group, Inc.

### Subcontracted Clients include:

Chicago Park District (KPMG LLP)  
Chicago Park District (RSM LLP)  
Chicago Public Schools (Deloitte & Touche LLP)  
Chicago Transit Authority (Crowe Horwath, LLP)  
Chicago Transit Authority (KPMG LLP)  
City of Chicago (Baker Tilly Virchow Krause, LLP)  
City Colleges of Chicago (Deloitte & Touche LLP)  
City Colleges of Chicago (Ernst & Young LLP)  
City Colleges of Chicago (RSM LLP)  
Metropolitan Pier & Exposition Authority (KPMG LLP)  
Metropolitan Water Reclamation District of Greater Chicago (KPMG LLP)  
Regional Transit Authority (RSM LLP)  
University of Illinois (KPMG LLP)



## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

### REFERENCES

The following information is for Attachment B in the RFP. We have included the following references specific to our audit experience:

Cook County, Illinois  
Lawrence Wilson, Comptroller  
Lawrenc.Wilson@cookcountyl.gov  
118 North Clark Street, Ste. 500  
Chicago, IL 60602  
(312) 603-5621

**Professional Service: Financial Audits and Agreed-Upon Procedures**

City of Harrisburg, Illinois  
John McPeck, Mayor  
4mcpeek@gmail.com  
110 East Locust Avenue  
Harrisburg, IL 62946  
(618) 253-7451

**Professional Service: Financial and Single Audits and Agreed-Upon Procedures**

Village of Dixmoor, Illinois  
Anthony McCaskill, Treasurer  
treasurer@villageofdixmoor.org  
4210 S. Berkeley Ave  
Chicago, IL 60653  
(773) 268-7232

**Professional Service: Financial Audits and Agreed-Upon Procedures**



## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

### FEES

The following information is for Attachment C in the RFP.

In building our relationship with Shelby County, Illinois we will strive to provide services that will demonstrate a value to Shelby County, Illinois well in excess of our fees. With BB&A, you can expect superior, on-time service delivery that provides value beyond the required reports and can lead to revenue enhancement or cost savings. Our proposed fees reflect our commitment to provide you with comprehensive high quality service.

Our professional fees are based on the estimated time required to complete the engagement, the level and experience of the personnel providing services and the projected expenses. Our cost proposal is as follows:

#### **FY2021**

##### Financial Audit

	<u>Rate</u>	<u>Hours</u>			<u>Fees</u>
		<u>Planning &amp; Risk Assessment</u>	<u>Fieldwork</u>	<u>Report &amp; Review</u>	
Partners	250	16	8	16	\$ 10,000
Manager	150	16	24	16	8,400
Senior auditor	125	16	64	16	12,000
Staff auditor	100	16	48	32	9,600
Subtotal		64	144	80	40,000

##### Single Audit

	<u>Rate</u>	<u>Hours</u>			<u>Fees</u>
		<u>Planning &amp; Risk Assessment</u>	<u>Fieldwork</u>	<u>Report &amp; Review</u>	
Partners	250	4	-	4	\$ 4,000
Manager	150	4	8	8	3,000
Senior auditor	125	4	8	8	2,500
Staff auditor	100	4	8	8	2,000
Subtotal		16	24	28	11,500

##### Clerk of Circuit Court

Partners	250	2	-	2	\$ 1,000
Manager	150	2	2	4	1,200
Senior auditor	125	2	2	4	1,000
Staff auditor	100	-	4	4	800



## PROPOSAL FOR FINANCIAL AND SINGLE AUDIT SERVICES

Subtotal		<u>6</u>	<u>8</u>	<u>14</u>	<u>4,000</u>
<u>Health Department</u>					
Partners	250	4	-	4	\$ 2,000
Manager	150	4	4	8	2,400
Senior auditor	125	4	4	8	2,000
Staff auditor	<u>100</u>	<u>-</u>	<u>8</u>	<u>8</u>	<u>1,600</u>
Subtotal		<u>12</u>	<u>16</u>	<u>28</u>	<u>8,000</u>
<b>FY2021 TOTAL FEES</b>		<b><u>98</u></b>	<b><u>192</u></b>	<b><u>150</u></b>	<b><u>\$ 63,500</u></b>

Subsequent year fees are \$65,500, \$67,500 and \$69,500 for August 31, 2022, 2023 and 2024, respectively assuming similar financial data.

FIRM SUBMITTING PROPOSAL: Benford Brown & Associates, LLC

\_\_\_\_\_  
Signature of Authorized Representative

Alyssia M. Benford  
Name of Authorized Representative

Partner  
Title

December 30, 2021  
Date

## **APPENDIX A – RESUMES**

# RESUMES

## Alyssia Benford, CPA, MGA

### Benford Brown & Assoc, LLC

Partner

630-679-9424

Bolingbrook, IL

abenford@benfordbrown.com

### PROFILE

Alyssia is a partner with Benford Brown & Associates, LLC (BB&A) and is a member of the firm's tax, accounting and audit practice. Alyssia is also head of the firm's tax practice. Alyssia has devoted a substantial portion of her career to working with small to medium sized businesses. She has also planned and performed various financial engagements for different not-for-profit organizations and for-profit entities for more than 20 years. Prior to joining BB&A, Alyssia was with Deloitte & Touche LLP and the internal audit department, payroll management and internal control management at Motorola, Inc.

### EXPERIENCE SERVING CLIENTS

- Founding Partner at Benford Brown & Assoc, LLC since December 1996
- Specialized in the government industry
  - Auditing and accounting
  - Forensic auditing
  - Financial planning
  - Budgeting
  - Federal grant financial and compliance audit

### TECHNICAL EXPERTISE

- Counties
- Cities
- Housing authorities
- School districts
- State governments
- Gaming
- Variety of special districts

### EDUCATION/PROFESSIONAL INVOLVEMENT

- Masters of Science, Government Accounting, Rutgers University, Rutgers, New Jersey
- Bachelor of Science, Accounting, Florida A&M University, Tallahassee, Florida
- Currently pursuing Masters in Government Accounting, Rutgers University, Camden, New Jersey
- Illinois Certified Public Accountant Society
- American Institute of Certified Public Accountants



# RESUMES

- Institute of Internal Auditors
- National Association of Black Accountants

## PREVIOUS RELEVANT EXPERIENCE

- Motorola, Schaumburg, IL (1994 – 1997)
  - Manager of Payroll Department and Internal Audit Senior
  - Managed a department of 14 payroll associates responsible for payroll and accounting functions for over 30,000 employees
  - Assisted with implementation of SAP Human Resource/Payroll System
  - Performed financial and operational audits of Motorola facilities to ensure compliance with Motorola Policy & Procedures, Standards of Internal Controls and Electronic Information System Standards
- Deloitte and Touche, Chicago, IL (1992 – 1994)
  - Performed loss reserve analyses
  - Performed interim and year-end pension audits
  - Performed various investment audits (bonds, common stock, etc.)
  - Assisted in initial public offerings engagements
  - Developed a procedural manual for Chicago O'Hare International Airport Parking Garage cashiers
  - Performed audits for Allstate Insurance Corporation, Allstate Motor Club, Archdioceses of Chicago/Catholic Charities, various construction companies and manufacturing companies

## CONTINUING PROFESSIONAL EDUCATION

- NABA Division of Firms Annual Conference – 2019 - 2011
- Enterprise Wide Risk Management – 2012
- Ralph Grant Institute – 2018 - 2010
- CCH Single Audit Update – 2011
- Various Programs sponsored by Benford Brown & Assoc, LLC – 2019 - 2011

# RESUME

## Timothy S. Watson, CPA

### Benford Brown & Associates, LLC

Partner  
Chicago, Illinois

773-731-1300 ext. 401  
twatson@benfordbrown.com



### PROFILE

Tim has over 30 years of public sector experience. He specializes in performing financial audits and single audits in accordance with Uniform Guidance for government agencies and nonprofit organizations. He has served on the Executive Committee of the Private Company Practice Section of the AICPA and on various committees for the Illinois CPA Society and National Association of Black Accountants. Tim is also a peer reviewer of CPA firms. He also has expertise providing accounting software implementation services, accounting and advisory services, forensic accounting services and other attestation services. Representative clients that Tim has served include Chicago Transit Authority (financial and single audit), METRA (financial and single audit), City of Chicago (single audit), Cook County (financial audit and agreed upon procedures), City Colleges of Chicago (financial and single audit), Chicago Park District (financial and single audit and agreed upon procedures), Illinois Department of Human Services (financial and compliance audit), University of Illinois (single audit), Village of Dixmoor, IL (financial audit) and City of Harrisburg, IL (financial and single audit).

### EXPERIENCE SERVING CLIENTS

- Partner at Benford Brown & Associates, LLC since 1998
- Specialized in the government industry
  - Auditing and accounting
  - Forensic accounting
  - Financial planning
  - Budgeting
  - Federal and state grant financial and compliance audits

### TECHNICAL EXPERTISE

- Municipal governments
- County governments
- Community colleges
- State governments
- School districts
- Variety of special districts



# RESUME

## EDUCATION/PROFESSIONAL INVOLVEMENT

- Bachelor of Science, Accounting, Florida A&M University, Tallahassee, Florida
- Certified Public Accountant, Illinois (1998)
- American Institute of Certified Public Accountants (AICPA)
- AICPA Private Company Practice Section (PCPS) Executive Committee
- Government Audit Quality Center (GAQC)
- Employee Benefit Plan Audit Quality Center (EBPAQC)
- Illinois Certified Public Accountant Society (ICPAS)
- National Association of Black Accountants (NABA)
- Institute of Internal Auditors (IIA)
- Project Management Institute (PMI)

## PREVIOUS RELEVANT EXPERIENCE

- Ameritech/SBC Global, Chicago, IL (1999 – 2000)
  - Senior auditor in the corporate audit department
  - Planned and performed business process audits of corporate and general business services business units
  - Planned and performed post-business case reviews of recently released products
  - Assisted in the finalization of the annual audit plan for the Corporate audit team
  - Assisted in the preparation of the monthly CFO's report of significant audit results
- Aon Corporation, Chicago, IL (1998 – 1999)
  - Senior auditor
  - Planned and performed internal audits and balance sheet reviews of insurance and benefits consulting and wholesale and retail insurance business units
  - Performed statutory audits of life and health insurance and property and casualty insurance companies
  - Performed due diligence audits of businesses targeted as potential acquisitions
- KPMG Peat Marwick, Chicago, IL (1995 – 1998)
  - Supervising senior auditor
  - Planned and performed financial, OMB A-133 compliance and state compliance audits of colleges, state government agencies and not-for-profit entities
  - Supervised and trained staff auditors and prepared performance evaluations
- Ernst & Young, Chicago, IL (1992 – 1995)
  - Staff and senior auditor
  - Supervised and trained staff auditors and prepared performance evaluations
  - Performed financial and OMB A-133 compliance audits of not-for-profit entities and healthcare clinics

# RESUME

- Performed financial audits of consumer products companies, manufacturing companies, and pension plans
- Created a benchmarking program used to identify possible hospital consulting projects

## CONTINUING PROFESSIONAL EDUCATION

- Division of Firms, Inc. Semi-Annual Conference – 2008 - 2020
- Division of Firms, Inc. Ralph Grant Institute – 2006 - 2020
- Training programs sponsored by the AICPA Government Audit Quality Center – 2008 - 2020
- Training programs sponsored by the AICPA Employee Benefit Plan Audit Quality Center – 2014 - 2020
- Training programs sponsored by the AICPA Private Company Practice Section – 2017 - 2020
- Training programs sponsored by the National Society of Black CPAs – 2020
- Training programs sponsored by Benford Brown & Associates, LLC – 2001 - 2020

# RESUMES

## **Ericka Sellars-Crook, MBA**

### **Benford Brown & Associates, LLC**

Senior Manager

Chicago, Illinois

773-731-1300 ext. 403

esellars@benfordbrown.com



### **PROFILE**

Ericka has over 16 years of public and private experience. She specializes in performing financial audits and single audits in accordance with Uniform Guidance for government agencies and nonprofit organizations. Ericka also has expertise providing CFO-level accounting services, advisory services, forensic accounting services and other attestation services. Representative clients that Ericka has served include City of Chicago (single audit), Chicago Transit Authority (financial and single audit), City of Harrisburg, IL (financial and single audit), City Colleges of Chicago (financial and single audit), Illinois Department of Corrections (financial and compliance audit), Illinois Department of Human Services (financial and compliance), Sinai Health Systems and Affiliates (single audit and employee benefit plan audits), Illinois Gaming Board (internal audits) and Access Community Health Services (financial and single audit).

### **EXPERIENCE SERVING CLIENTS**

- Staff Associate at Benford Brown & Associates, LLC (2002-2008)
- Senior Associate at Benford Brown & Associates, LLC (2008-2013)
- Manager at Benford Brown & Associates, LLC (2013-2017)
- Senior Manager at Benford Brown & Associates, LLC (2017-present)
- Specializes in the government and nonprofit industry
  - Auditing and accounting
  - Forensic accounting
  - Financial planning
  - Budgeting and cash flow forecasting
  - Federal and state grant compliance audits

### **TECHNICAL EXPERTISE**

- Hospitals and federally qualified health centers (FQHC)
- Nonprofit organizations
- Transit authorities
- Park districts
- Municipal governments
- State governments
- Gaming

### **EDUCATION**

- Master of Business Administration - Accounting, American Intercontinental University
- Bachelor of Science – Accounting, American Intercontinental University

# RESUMES

## PROFESSIONAL INVOLVEMENT

- Illinois CPA Society (ICPAS), associate member
- National Association of Black Accountants (NABA), member

## PREVIOUS RELEVANT EXPERIENCE

- Chicago Defender, Chicago, IL (2004 – 2007)
  - Managed sales representatives and maintained customer account detail and related sales representative commissions account detail
  - Managed purchasing function and maintained vendor account detail
  - Managed payroll function and maintained payroll account detail
  - Performed various other administrative duties
- Oak Park/River Forest School District, River Forest, IL (1997 – 2002)
  - Staff accountant
  - Performed operational, financial, compliance and information systems audits of central office administration units and individual colleges
  - Assisted in the development of the department's standard internal audit approach
  - Participated on the Financial Management Program team to select the financial accounting system to be used throughout the organization

## CONTINUING PROFESSIONAL EDUCATION

- GAQC Update – 2015 - 2020
- FASB Update – 2011 - 2020
- Single Audit – 2012 - 2020
- Government Fraud Audit – 2010 - 2014
- Enterprise Wide Risk Management – 2012
- Ralph Grant Institute – 2011-2020
- QuickBooks ProAdvisor Training – 2019
- Various CPE provided by Benford Brown & Associates, LLC – 2003 - 2020
- NABA Annual Conference – 2012

# RESUMES

## Latasha M. Davis

### Benford Brown & Associates, LLC

Supervising Senior Associate  
Chicago, Illinois

773-731-1300 ext. 405  
ldavis@benfordbrown.com



### PROFILE

Latasha has over 14 years of public accounting experience. She specializes in audits of public sector and nonprofit organizations as well as government accounting. She has also served on and supervised engagements of various governmental entities and nonprofit organizations conducted in accordance with Uniform Guidance. Latasha's experience also includes engagements to prepare:

- Income tax returns (individual, corporate, S-corp, nonprofit and partnership)
- Estate and trust tax returns
- Sales and use tax returns
- Franchise tax returns
- Federal tax credit applications
- State tax credit applications and attestation

### EXPERIENCE SERVING CLIENTS

- Senior Associate at Benford Brown & Associates, LLC since 2005
- Specializes in the government industry
  - Auditing and accounting
  - Forensic accounting
  - Government accounting
  - Federal grant financial and compliance audits
  - GAAP Package preparation

### TECHNICAL EXPERTISE

- Transit authorities
- Park districts
- Cities and townships
- School districts
- State governments
- Healthcare organizations
- Nonprofit organizations
- Professional service firms
- Real estate investors
- Retail stores

# RESUMES

## EDUCATION/PROFESSIONAL INVOLVEMENT

- Bachelor of Science, Accounting, Tuskegee University, Tuskegee, Alabama
- Masters of Science Candidate December 2020, Governors University, University Park, Illinois
- National Association of Black Accountants
- Illinois CPA Society

## PREVIOUS RELEVANT EXPERIENCE

- Thompson Engineering, Mobile, AL (Summer 2004)
  - Prepared and delivered daily deposits
  - Processed customer daily receivables
  - Processed daily invoices and all related reports
  - Performed troubleshooting for customer accounts
  - Completed month-end adjustments

## CONTINUING PROFESSIONAL EDUCATION

- NABA Annual Convention – 2012
- Single Audit – 2018 - 2019
- Enterprise Wide Risk Management – 2012
- Ralph Grant Institute – 2008 - 2019
- FASB Update – 2011 - 2019
- Fraud in Government – 2010
- Various Programs sponsored by Benford Brown & Associates, LLC – 2005 – 2020

## **APPENDIX B – LICENSE**

# State of Illinois

## Department of Financial and Professional Regulation Division of Professional Regulation

LICENSE NO.  
066.004323  
065.023690

The person, firm, or corporation whose name appears on this certificate has complied with the provisions of the Illinois Statutes and/or rules and regulations and is hereby authorized to engage in the activity as indicated below:

EXPIRES:  
11/30/2024

### PUBLIC ACCOUNTANT FIRM LICENSE



BENFORD BROWN & ASSOCIATES LLC  
8334 S STONY ISLAND AVE  
CHICAGO, IL 60617-1759



MARIO TRETO, JR.  
ACTING SECRETARY

CECILIA ABUNDIS  
ACTING DIRECTOR

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