

# Proposal for Audit Services

For the fiscal year ended August 31, 2021

## Shelby County, Illinois

December 23, 2021



Matthew J. Schueler, CPA  
Partner

403 East 3rd Street  
Sterling, Illinois 61081  
815-626-1277

FILED  
DEC 29 2021

*Jamie Fox*  
SHELBY COUNTY CLERK

**WIPFLI**

# Table of Contents

Letter of Transmittal	1
Firm Qualifications and Experience	3
Approach to the Audit	7
Our Understanding of Your Requirements and Expectations	12
Appendices	
Peer Review	
Required Attachments	



403 East Third Street  
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December 23, 2021

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

We appreciate the opportunity to present our proposal regarding auditing services for Shelby County, Illinois ("County") for the fiscal years ending August 31, 2021, 2022, 2023, and 2024. Wipfli LLP (Wipfli) is very interested in serving as auditors for the County. The strength and experience of Wipfli LLP positions us as a leader in providing the value-added services that our clients have come to expect.

The following are distinct benefits to the County in working with Wipfli as your independent certified public accountants and business advisors:

- We have significant experience serving counties, cities, villages, towns, counties, schools and other governmental organizations. Wipfli understands the issues that are important to the County. The team assigned to your engagement will be specifically chosen based on its experience with similar County audit engagements.
- When you engage Wipfli, you are working with one of the Midwest's largest accounting and consulting firms. We are large enough to dedicate the resources and personnel to resolve the most sophisticated issue, yet small enough to give you the **personalized, responsive and proactive service** that you deserve.
- Our reputation for delivering responsive, high quality service is due, in large part to our commitment to senior level participation in all phases of client service. With this experienced senior management involvement, we maintain close one-on-one client relationships, ensuring continuity and efficiency. We are committed to perform the work within the agreed upon timetable as discussed in our proposal.
- Wipfli's commitment to the government services industry runs deep. We offer training in the form of onsite training and conferences.

We believe that Wipfli can be of significant assistance to the County and look forward to serving you.

This proposal is a firm and irrevocable offer for 60 days.

As a partner with Wipfli LLP, please direct technical, price and contract questions to me. My contact information follows below:

Matthew J. Schueler, Partner  
Wipfli LLP  
403 East 3<sup>rd</sup> Street  
Sterling, IL 61081  
Telephone Line: 815.626.1277  
Email: [mschueler@wipfli.com](mailto:mschueler@wipfli.com)

We appreciate the opportunity to propose on your audit services.

Sincerely,

A handwritten signature in black ink that reads "Wipfli LLP". The script is cursive and fluid, with the letters "W", "i", "p", "f", "l", and "i" being prominent and connected. The "LLP" is written in a slightly more upright, but still cursive, style.

Wipfli LLP

# Firm Qualifications and Experience

For more than 85 years, government organizations throughout the United States have relied on the experienced professionals at Wipfli for advice.

At Wipfli, the County will have access to the resources of a large regional firm and will receive the personal attention of a local firm. The County's audit will be performed with staff from our Sterling, Illinois office. In total our firm has approximately 100 individuals with governmental auditing experience.

Our focus and dedication to industry segments provides our client's access to business experts in their industry. We offer training, webinars, products, services, and other proactive information that will help our clients shape their organizations, assist their communities, and stay in compliance.

## Firm Structure

Wipfli LLP is a limited liability partnership, formed in 1930, with capital provided by the firm's 275+ partners. The firm operates 48 offices in the United States and 2 offices in India. Its headquarters are located in Milwaukee, Wisconsin.

Wipfli is organized along specialized industry and business unit practices. Our practice group includes CPAs, dedicated information technology specialists, human resource specialists, tax experts, and other specialists. Our philosophy is to provide clients with quality, overall service tailored to meet their special needs. Our firm does not consider an audit engagement to consist of simply analyzing the records and submitting the report. We believe that identification and follow-up on problem areas, as well as maintaining a positive relationship with our clients, can be more important than the audit report itself. We believe that our continuing long-term relationships with organizations listed throughout this proposal are evidence of our service commitment.

## Wipfli fast facts



19<sup>th</sup>

Largest CPA firm  
in the U.S.  
(Source: Accounting Today)

2,600+

Number of associates



275+

Number of partners

50+

Number of locations  
in the U.S. and India



5,700

Hours volunteered on  
Community Day 2019

82

Organizations served  
on Community Day  
2019



24

Communities  
benefitted on  
Community Day 2019

Source: Wipfli - April 2020

## Government Specialty

As a firm, Wipfli has been providing governmental audit services for more than 50 years. This wealth of experience has allowed us the opportunity to provide a multitude of services to a variety of different governmental entities including townships, municipalities, villages, cities, counties, school districts, and more.

Wipfli's specialized knowledge and experience with state and local government assignments encompasses a variety of engagements such as

- Financial Statement Audits under *Government Auditing Standards*
- Compliance Audits under OMB Title 2 CFR Part 200
- Compliance Audits under the HUD Consolidated Audit Guide
- Operation Audits
- Internal control studies

We have also provided financial management training and program eligibility audits. These engagements have provided us with the opportunity to learn a variety of state and local government accounting systems, which span the spectrum from manual accounting systems to the largest computerized systems.

We understand the appropriate General Accounting Office and other pronouncements regarding the audits of grants and nonprofit organizations and related publications. In order to maintain our position as a leader in governmental programs, Wipfli is committed to ongoing education for our staff in this highly technical practice area so they can serve as both technical advisers and providers of quality services.

Our dedicated governmental staff must meet the continuing education requirements of the *Government Auditing Standards*. In addition, they are encouraged to gain a broad range of experience in various government entities. We believe this provides them with a better understanding of how governments work and how they are interrelated.

Wipfli has joined the American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center (the "Center") for CPA firms. The Center is a national community of CPA firms that demonstrates a commitment to governmental audit quality and raises awareness of the importance of governmental audits. The Center provides members with best practices, guidelines, and tools CPAs need to perform quality governmental audits and better serve their clients.



Members of the Center demonstrate their commitment by voluntarily agreeing to adhere to the Center's membership requirements, including designating a partner responsible for the quality of our governmental audit practice, establishing quality control programs, performing annual internal inspection procedures, and making the firm's peer review report findings publicly available.

Our auditors are also involved with various state CPA societies' government-related committees. Service on those committees has included leading the committee, developing model financial statements, and being discussion leaders at state-sponsored seminars.

### **License to Practice**

Wipfli is a certified public accounting firm licensed to practice in the State of Illinois. Wipfli and key professional staff are properly licensed to practice in Illinois and have active licenses in good standing. Evidence of licensure is available upon request.

It is the policy of our firm that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the AICPA, the Illinois Board of Accountancy, state statutes, and other regulatory agencies as applicable.

In order to maintain this level of quality and fulfill the trust our clients place in us, Wipfli provides ongoing training to all associates. This training is also provided to all new hires as they begin their service with the firm. Wipfli also conducts an independent, in-house inspection of a sample of assurance engagements for each partner to make sure that the firm's quality control standards are being met. In addition, we update our quality control document whenever new auditing requirements are enacted.

Wipfli utilizes three distinct levels of review on every engagement to ensure that different perspectives are considered and addressed. Resolution of any potential disputes regarding accounting, auditing, and financial reporting issues are ultimately resolved under the direction of the firm's partner of assurance services, who has the final approval on disposition of these issues. Engagement partners are not able to issue reports without the requisite levels of quality control review.

### **Independence**

Wipfli is independent of the County as defined by auditing standards generally accepted in the United States and the U.S. General Accounting Office's Government Auditing Standards. Our firm annually obtains certifications from the professional staff regarding independence concerns with any clients. Wipfli does not have any professional relationships involving the County or any of its agencies or component units. If an independence issue would surface during the contract period, it will be promptly discussed with you.

### **Quality Control and Assurance**

Our professionals must meet rigorous standards. Only graduates with high academic achievement who exhibit qualities of leadership and exceptional communication skills are considered for employment at Wipfli. Wipfli is committed to training our professionals. To accomplish this, we maintain a continuing education program for our entire staff. We provide at least 120 hours of continuing professional education every three years to all our professional staff. Professionals who perform audits in accordance with Government Auditing Standards (Yellow Book) meet the annual education requirements in governmental continuing education. In addition, the firm complies with the Yellow Book independence standards as well. Our professionals regularly attend in-house education programs as well as programs conducted by the American Institute of Certified Public Accountants and a variety of professional organizations.

Because Wipfli LLP operates in a highly competitive environment, it is important to set and achieve the highest standards of quality. We believe this is good business. It helps ensure we have satisfied clients, and it gives us a positive basis for differentiating Wipfli from other firms. The effectiveness of our internal quality control program and procedures are independently evaluated every three years through our participation in the peer review program. Our firm has consistently received an unqualified opinion which means our system of quality control in the year of review met the objectives of quality control standards published by the AICPA and was being complied with. Our last quality control review was performed for the year ended June 30, 2019. A copy of our latest peer review report is included in the Appendix.

Our in-house inspection program covers all of our firm locations. Our program encompasses all of the elements of quality control. In addition to our inspection program, our quality control review procedures provide for partner concurring reviews of selected engagements before issuance of the financial statements, post-issuance of selected financial statements and obtaining independence statements from all of our personnel twice a year.

Mr. Dan Szidon is currently the quality control partner for our firm. It is his responsibility to administer our inspection program and he is also responsible for leading our peer review process that occurs every three years.

**Conflict of Interest**

We are not aware of any potential conflicts of interest.

**Litigation**

Wipfli is not involved in any pending litigation and has not been named in any litigation over the past three years which dealt with the quality of audit work or of pricing of auditing services rendered.

**Disciplinary Action**

No disciplinary action has been taken against Wipfli LLP, or any member of our firm by the State Board of the AICPA or any other regulatory agency.



# Approach to the Audit

The County is unique; therefore, no cookie-cutter audit would be appropriate for the results you expect. That's why Wipfli has developed state-of-the-art audit tools and methodologies that identify your risk areas and focus your audit accordingly. We further encourage our staff to exercise professional judgment so as to conduct an audit that's specific to your organization rather than simply completing an audit "checklist." Our staff is trained to develop practical suggestions for improvements or recommend alternatives where opportunities exist. This value-added advice is communicated formally in the management report.

Communication is an important factor when planning our audit engagement. Working closely together, we allocate sufficient meeting time with your management team to determine roles and discuss audit expectations. These meetings further help establish timelines, determine risk areas, and allow us to obtain a deeper understanding of your operations so that we may ensure an effective, efficient audit. Throughout the process, we work closely with your staff, keeping them apprised of what actions are planned and why and discussing the timing of our work, as well as the roles your staff members play.

Maximizing efficiencies is another Wipfli audit objective. As such, we respect your valuable time and take measures to reduce the amount of time your organization spends producing information for audit procedures. We provide a detailed listing of the assistance we expect to prevent surprise requests and unnecessary demands of your staff. We use existing account reconciliations and analyses wherever possible, rather than duplicating work already performed at year-end closing. Likewise, we use electronic file downloads from your system and electronic workpapers when possible.

To further ensure efficiencies, it is important that your key financial management be available to answer questions and provide support during the engagement. This accessibility is critical to providing our services in the most cost-effective manner. At the conclusion of our audit, we will meet with your management team in an exit conference.

## **Going Beyond the Ordinary**

Wipfli understands that it can be challenging to start a new relationship with a CPA firm. Procedural, organizational, and personality differences are just a few of the new dynamics that will need to be explored. However, we recognize that customer service is the key to our ongoing success and growth. Associates at every level of the firm are dedicated to delivering timely and high-quality service to help ensure that satisfaction. Effective communication and personal attention are critical. We constantly ensure that clients are, and remain, satisfied with the quality of service they receive. More specifically, our staff will meet with you to discuss specific expectations and any special considerations to ensure both parties are satisfied with the timing, communication, and deliverables. Wipfli's engagement partner, Matthew Schueler, will spend time with your management staff, confirming your needs are being met and providing advisement on areas where you may require additional assistance.

Wipfli devotes considerable time to monitoring developments in a variety of industries. We identify key issues for our clients and ensure they are aware of those issues and their impact. Our professionals are recognized for their expertise, speaking at regional and national conferences and publishing informative articles in a variety of publications.

Key differentiators include:

- Integrating a holistic approach to service delivery.
- Creating a relationship with the client that is based on collaboration and trust.
- Committing to our clients, ensuring the day-to-day working relationship we maintain with our clients is as important as the result.
- Understanding how to drive ongoing performance by linking strategies to actions.

If any areas of dissatisfaction are found, we will do everything we can to work with you and find a solution to the issue. With Matthew Schueler as partner, we will have the ability to fully discuss key issues that persist with on-site visits, in-person communication, and/or timely telephone conversations. Seldom do we have the problem of finding a mutually agreeable solution for our clients. The key is that Wipfli is made aware of any issue by the County so that we can take the appropriate action.

### **Continuity of Your Service Team**

Wipfli's veteran experts hit the ground running and quickly establish a strong rapport with you and your team. We're proud to have turnover rates that fall well below industry averages. The average length of service at Wipfli is 8.9 years. In most cases, you'll be working with experienced professionals with 10+ years of experience. Staff continuity minimizes disruption to your organization, saves you time and money and helps provide reliable service. Consistent, cohesive and dedicated, our teams provide you with an expected experience year after year. We strive to limit the rotation of personnel. As an important client of Wipfli, the County will receive priority on the staffing of your engagement.

### **Client Satisfaction**

It's one thing to say client satisfaction is important; it's quite another to measure it. Wipfli continually strives to be the firm of choice by earning clients' confidence and measuring their satisfaction.

Each year we survey our business clients to establish a client satisfaction index (CSI). The CSI calculates how successful we are in meeting expectations according to what's important to our clients. As our client you also will have the opportunity to complete the survey and provide feedback on our experience with Wipfli.

In addition, we perform an engagement survey and conduct a wrap-up meeting to explore opportunities for improvement. Best of all, expect each member of your service team to regularly ask you, "Are you satisfied with our performance? What else can we do to improve?"

We won't be satisfied until you're 100% satisfied.

### **Tentative Schedule for Performing Key Phases of the Audit**

In a normal current audit cycle, a tentative schedule, including time estimates for each significant segment of the audit and staff level to be assigned for the audits, follows:

Audit Area	Tentative Dates	Staff Level
• Entrance conference	August	Partner/Manager
• Planning/Preliminary Fieldwork <ul style="list-style-type: none"><li>○ Updating internal control documentation</li><li>○ Testing internal controls</li><li>○ Develop audit programs/procedures</li></ul>	November/December	Manager/Staff Accountant
• General audit fieldwork	December/January	Manager/Staff Accountant
• Review preliminary drafts of financial statements, single audit report, and audit workpapers	February	Partner/Manager
• Presentation to the Finance, Tax & Budgets Committees	Late February	Partner/Manager

### **Estimated Engagement Hours**

Please see the chart below for the estimated timetable for the August 31, 2021 audit for each step of this engagement. The schedule was designed from your specific requirements and ensures on-time deliverables. This plan can be adjusted based on the input from the audit committee or finance team.

Engagement steps	Hours	Staff Level
Planning	75	Partner, Manager, Senior
Fieldwork	335	Partner, Manager, Senior
Drafts	50	Partner, Manager, Senior
Presentation	10	Partner, Manager, Senior

In order for us to meet the deadlines that have been included in the performance specifications section of the request for proposal for auditing services, we expect all audit documentation and account reconciliations, including budget and related materials, organizational charts, programs and access to financial and other management information systems, to be completed and available on the first day of fieldwork.

As a result of the pandemic, we have performed numerous audits completely remote over the past year. The number of hours we spend in the field and at Wipfli offices will be at the discretion and preference of the County. We are fully prepared for a remote audit but are willing to be onsite as well.

In order to meet your needs, Wipfli will utilize the four-step approach below.

### **Step 1: Audit Strategy**

We will develop a comprehensive audit strategy for the County. Our audit strategy will encompass the following:

Comprehensive understanding of the entity and its environment	Our knowledge of the governmental industry gives us an excellent background to efficiently update our understanding after discussions with management. Our discussions will include areas of concern that management has as well as changes in operations and funding.
Assessment of risk of misstatement	We will review the nature of prior audit adjustments, management letter recommendations, and our initial assessment of the effectiveness of controls to assess financial statement and other risks.

### **Step 2: Planning**

During the preliminary phase of the audit, we will request a meeting with the management team to ensure we have a clear understanding of their preferred style of communication and their expectations of Wipfli as the County's independent auditors.

The Wipfli audit team will also discuss with management recent activities that will impact financial accounting and reporting. We want to identify early any significant accounting issues and develop with management an approach to resolve them. We want to work closely with management to ensure the year-end financial close process proceeds smoothly and on time. During the planning phase, we will discuss the timing for the interim work, audit fieldwork, and the schedules, as well as the records to be provided by County staff. We will also perform initial risk assessments.

### **Step 3: Year-End Fieldwork**

Year-end fieldwork will encompass numerous procedures including testing of account balances, review of minutes, grant analysis, and review of financial statement supporting documents. Certain audit procedures we perform each year will vary, and some will be unpredictable.

**Step 4: Reporting and Wrap-Up**

After the completion of fieldwork, we will conduct an exit conference with appropriate personnel to discuss all significant issues. We will submit one draft copy of County's report to the County's Finance Committee.

**Workpapers**

Upon request, Wipfli will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem. The workpapers will be retained for at least three years from the end of the audit period. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO, and the County.

**Use of Technology**

We make significant use of technology as part of our audit process. We prefer workpapers in an electronic format whenever possible.

# Our Understanding of Your Requirements and Expectations

In your request for proposal, you desire to enter into a contract for the examination and preparation of all financial statements for all County funds, for the fiscal year ending August 31, 2021, 2022, 2023, and 2024.

The annual will be in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and provision of the Single Audit Act (formally known as OMB Circular A-133), "Audits of State and local Government", the OMB Circular Compliance Supplement and Government Auditing Standards and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and will include such test of accounting records and such other auditing procedures as are necessary to enable us to express an opinion on the fairness of the financial position and operating results of the individual, combining an combined funds and account groups of the County. The audit will include a review of the systems of internal accounting control to ensure that there is effective control over revenues, expenditures, assets and liabilities.

The audit will include a Report on Federal Awards and will be performed in accordance with the provisions of the Single Audit Act and OMB Title 2 CFR Part 200 (if needed).

Supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and will provided an opinion on it in relation to the financial statements as a whole.

We will issue the following:

- Annual financial report with report consistent with prior year's report
- Communication to Those Charged with Governance and Management or other required communications
- Circuit Clerk's annual audit as required by Section 705 ILCS 105/27.8 of the Clerks of Court Act with required communications
- In-Relation-To Opinion regarding the Consolidated Year End Financial Report (CYEFR) as required by GATA,
- Report on Federal Awards (Single Audit) with required communications

- Report on Schedule of Rural Transportation – Section 18 Operating/Administration Funds
- Data Collection Form filed with the Federal Audit Clearinghouse (if needed).
- Submit the Comprehensive Annual Financial Report to the Illinois Comptroller's Office on the County's behalf, in a timely manner as required by statute.

# APPENDICES



# Peer Review

Internal quality control processes, including in-house inspections, ensure that we maintain a high level of quality and fulfill the trust clients place in us. We are also subject to an independent peer review every three years under the standards of the American Institute of Certified Public Accountants.



## Report on the Firm's System of Quality Control

To the Partners of Wipfli, LLP and the  
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Wipfli LLP (the Firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations (SOC 1 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice applicable to engagements not subject to PCAOB permanent inspection of Wipfli LLP in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Wipfli LLP has received a peer review rating of pass.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

June 2, 2020  
San Antonio, Texas

Weaver and Tidwell, L.L.P.  
9311 San Pedro Avenue, Suite 1400 | San Antonio, Texas 78216  
Main: 210.737.1042

CPAs AND ADVISORS | [WEAVER.COM](http://WEAVER.COM)



**Peer Review Program**

Administered by the National Peer Review Committee

American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27702-8110

July 17, 2020

Kurt Gresens  
Wipfli LLP  
469 Security Blvd  
Green Bay, WI 54313-9707

Dear Kurt Gresens:

It is my pleasure to notify you that on July 16, 2020, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Michael Fawley  
Chair, National PRC  
nprc@aicpa.org  
+1.919.402.4502

cc: Brett Siegfried, Daniel Szidon

Firm Number: 900010077210

Review Number: 570754...

# Attachment A

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## ATTACHMENT A

### PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

List the principal supervisory and management staff, including partners, managers, other supervisors and specialist who are proposed to the County audit.

Indicate whether each such person is registered or licensed to practice as a certified public accountant in Illinois.

Indicate the number of years each person has been with your firm.

Indicate the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit (include additional pages if needed)

Partners: Matthew Schueler

Senior Manager Sara McKenna

Managers: Josh Faivre

Supervisory Staff: Rebecca Powell, Hope Friday, Mario Cortes Sandoval

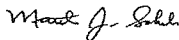
Staff:

Staff:

See Following Page for Detailed Information

Staff:

Other (Specify):



Signature of Authorized Representative

Matthew J. Schueler

Name of Authorized Representative

Partner

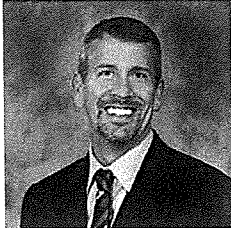
Title

December 23, 2021

Date

# Partner, Supervisory and Staff Qualifications and Experience

Solving the challenges you face means getting access to a skilled team — trusted advocates who listen to your concerns and provide the support, advice and strategies you need to succeed. Meet your project leaders:

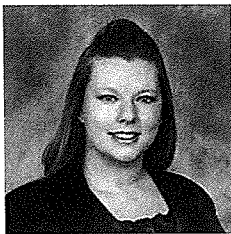


## **Matthew J. Schueler, Licensed CPA Relationship Partner**

Matt Schueler is a partner in Wipfli LLP's government practice. His primary focus is on audit services working closely with members of management to improve their overall operations. Working closely with members of management to improve their overall operations, Matt provides value to his clients by ensuring that services are performed efficiently, effectively, and in a timely manner. Matt received his bachelor of science degree in accountancy from Northern Illinois University.

Governmental CPE includes:

- GFOA Governmental GAAP Update
- In-house Governmental Updates



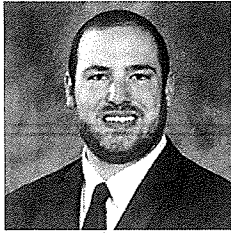
## **Sara McKenna, CPA, Senior Manager**

Sara McKenna is a senior manager with Wipfli LLP's government practice. She has more than fifteen years of experience providing audit services to governmental entities in various areas including cities, villages, school districts, community colleges, and counties. Sara has been involved in all Wipfli's county audits to some degree and is very familiar with their operations. Sara has also worked in the areas of auditing, budgeting, fixed assets, and cost (fee) studies. She shares industry best practices with clients in order to improve both internal and external reporting. She received her bachelor of science degree in accountancy and her master of science degree in financial statement assurance from Northern Illinois University.

Governmental CPE includes:

- GFOA Governmental GAAP Update
- In-house Governmental Updates

# Partner, Supervisory and Staff Qualifications and Experience



## **Josh Faivre, Licensed CPA Manager**

Josh Faivre is a manager in Wipfli LLP's government practice. With nearly seven years of experience in the industry as an auditor, he enjoys working with clients to ensure they receive exceptional value for all services provided. Specializing in the audits of counties, cities, villages, school districts and community colleges, Josh is always eager to help clients identify areas they can streamline for improvement to maximize their success. He received a Bachelor of arts degree in accountancy from St. Ambrose University, as well as a master's degree in accountancy from St. Ambrose University. He is a member of the American Institute of Certified Public Accountants.

Governmental CPE includes:

- GFOA Governmental GAAP Update
- In-house Governmental Updates

## **Rebecca Powell, CPA, Senior Accountant**

Rebecca Powell is a senior accountant in our Sterling office. She has experience auditing governmental clients. She takes pride in providing clients with a positive and value added experience. Rebecca earned her Bachelor of Science in Accountancy from Northern Illinois University and her Master of Accounting Science from Northern Illinois University. She joined Wipfli in June 2018 and is a licensed Certified Public Accountant in Illinois.

Governmental CPE includes:

- GFOA Governmental GAAP Update
- In-house Governmental Updates

## **Hope Friday, CPA, Senior Accountant**

Hope Friday is a senior accountant in our Sterling office. She has experience auditing governmental clients. She takes pride in providing clients with a positive and value added experience. Hope earned her Bachelor of Science in Accountancy from Northern Illinois University and her Master of Accounting Science from Northern Illinois University. She joined Wipfli in September 2020 and is a licensed Certified Public Accountant in Illinois.

Governmental CPE includes:

- GFOA Governmental GAAP Update
- In-house Governmental Updates

# Partner, Supervisory and Staff Qualifications and Experience

## **Mario Cortes Sandoval, Senior Accountant**

Mario Cortes Sandoval is a senior accountant in our Sterling office. He has experience auditing governmental clients. He takes pride in providing clients with a positive and value added experience. Mario earned his Bachelor of Science in Accountancy from Northern Illinois University and his Master of Accounting Science from Northern Illinois University. He joined Wipfli in June 2018 and has applied to be a licensed Certified Public Accountant in Illinois.

Governmental CPE includes:

- GFOA Governmental GAAP Update
- In-house Governmental Updates

## **Staff Accountants**

Staff Accountants will be determined at a later date. They will be well versed in the governmental industry and will have the same government CPE as the above associates. The staff will have county background.

Wipfli is organized along specialized industry and business unit practices. Our practice group includes CPAs, dedicated information technology specialists, human resource specialists, tax experts, and other specialists. Our philosophy is to provide clients with quality, overall service tailored to meet their special needs.

# Attachment B

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## ATTACHEMENT B

### SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES AND REFERENCES

List the most significant engagements performed by the proposed staff in the last three years that are similar to the County audit described in this request for proposal ( include additional pages if needed).  
Indicate the contact name and telephone number of the client references for each reference listed.

List of references served by proposed staff:

Partners:

Managers:

Supervisory Staff:

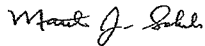
Staff:

See Following Page for Detailed Information

Staff:

Staff:

Other (Specify):



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

Partner

\_\_\_\_\_  
Title

Matthew J. Schueler

\_\_\_\_\_  
Name of Authorized Representative

December 23, 2021

\_\_\_\_\_  
Date

## Similar Engagements with Other Government Entities

### Prior Experience Auditing Government Entities

Our audit and consulting experience related to governmental agencies ranges from school districts to municipalities. Our firm presently audits or recently has audited counties, cities, school districts, technical colleges, Indian tribes, cooperative education service areas, and other government entities.

Our current Illinois County audits consist of (13) thirteen clients and are as follows:

Client	Contact Name	Phone Number	Engagement Partner
Adams County	Bryden Cory	217-277-2245	Matt Schueler
Warren County	Mike Pearson	309-734-8592	Matt Schueler
Knox County	Robin Davis	309-345-3813	Matt Schueler
Schuyler County	Mindy Garrett	217-322-4734	Matt Schueler
Ford County	Krishna Shoemaker	217-379-9465	Matt Schueler
Edgar County	Don Wiseman	217-466-7446	Matt Schueler
Bureau County	Joe Birkey	815-872-3241	Matt Schueler
Boone County	Dan Streed	815-544-2666	Matt Schueler
Pike County	Scott Syrcle	217-285-4218	Matt Schueler
Whiteside County	Joel Horn	815-772-5100	Matt Schueler
Carroll County	Diane Powers	815-244-0243	Matt Schueler
Jo Daviess County	Scott Toot	815-777-6557	Matt Schueler
Lee County	Paula Meyer	815-288-5676	Matt Schueler

# Similar Engagements with Other Government Entities

## Proposed staff experience:

<b>Partner</b>	Matthew Schueler	All counties
<b>Managers</b>	Sara McKenna and Josh Faivre	All counties
<b>Supervisory Staff</b>	Becca Powell	Warren County, Jo Daviess County, Knox County
	Mario Cortes Sandoval	Schueyler County, Pike County, Boone County, Whiteside County Adams County, Bureau County Ford County, Edgar County
	Hope Friday	Lee County, Carroll County, Knox County, Jo Daviess County
<b>Staff Accountants</b>	Staff Accountants will be determined at a later date. They will be well versed in the governmental industry and will have the same government CPE as the above associates. The staff will have county background	

# Attachment C

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**ATTACHMENT C**

TOTAL ALL INCLUSIVE MAXIMUM PRICE (all amounts in U.S. Dollars)

Fiscal Years

	2021	2022	2023	2024
Shelby County	\$43,700	\$45,150	\$47,050	\$49,150
Single Audit	8,000	8,250	8,500	8,750
Circuit Clerk	7,000	7,150	7,350	7,500
Health Department	4,750	4,850	5,000	5,250

	Partner	\$300
	Manager	165
	Staff	115

Hourly Consulting Rate \$ \_\_\_\_\_

FIRM SUBMITTING PROPOSAL Wipfli LLP

Matthew J. Schueler  
Signature of Authorized Representative

Partner  
Title

Matthew J. Schueler  
Name of Authorized Representative

December 23, 2021  
Date

## **Assumptions**

The quote above is based on the following assumptions:

- Annual audit reports will be prepared on the modified cash basis of accounting.
- County will be cooperative participants in the process and will effectively communicate with the auditors.
- Our fee includes testing for two major federal programs as the most recently completed audit. Additional major programs will require necessary fee adjustments.
- County staff will perform a comprehensive financial close process, and there will be minimal adjusting of journal entries.
- County will provide Management's Discussion and Analysis, as it relates to the financial statements.
- Requested information will be provided on a timely basis.
- There will be no significant changes in the operation of County. There will be no significant new accounting or audit requirement that will impact County.
- County will assist in the preparation, communication and resolution of confirmation exceptions.

## **Out-of-pocket expenses**

The cost of bound reports is included in expenses.

## **Cost overruns**

We work closely with your management team to contain the cost of professional services. We do this by:

- Making recommendations to improve efficiency and controls.
- Obtaining a comprehensive understanding of your year-end closing process. This avoids misunderstandings and inefficiencies for both your personnel and ours.
- Preparing a comprehensive listing of client-prepared workpapers.
- Using technology efficiently in workpaper preparation and audit testing.

We will work with County 's staff to agree on required schedules, informational needs and due dates. Any fee adjustments required if assumptions are not met will be discussed and agreed to by County and Wipfli before additional work is performed.

## **Additional work requested by Shelby County**

Services outside the scope of this proposal and unknown at the time of this proposal would need to be a separate engagement and the particular rate used would depend on the procedures agreed upon, complexity of the issues involved and the level of professional staff necessary to complete the engagement.