



COUNTY OF KENDALL, ILLINOIS

REQUEST FOR PROPOSALS

FOR

PROFESSIONAL AUDITING SERVICES FISCAL YEARS ENDING 2024, 2025, 2026

Proposal Due Date: Wednesday, May 1, 2024, 4 p.m. CST

County of Kendall, Illinois

111 W. Fox Street

Yorkville, IL 60560

www.kendallcountyil.gov

COUNTY OF KENDALL, ILLINOIS
REQUEST FOR PROPOSALS
FOR PROFESSIONAL AUDIT SERVICES

I. INTRODUCTION

A. General Information

This RFP is available on the Kendall County website at <https://www.kendallcountyil.gov/departments/administration-services/rfp-rfq-call-for-bids>

The County of Kendall, Illinois is accepting Requests for Proposals from qualified firms of certified public accountants to audit the financial records and financial processes of and to create the annual financial statements for:

1. Kendall County, hereafter known as *the County*,
2. Kendall County Circuit Clerk, hereafter known as *the Circuit Clerk*,
3. Kendall County Jail Commissary Fund
4. Kendall County Forest Preserve District, hereafter known as *the Forest Preserve*,
5. Section 5311 Grant Award for Kendall Area Transit Program and,
6. Illinois Downstate Operating Assistance Program Grant for Kendall Area Transit Program

The County intends to contract with the selected firm for audits for fiscal years 2024, 2025 and 2026. The County's fiscal year begins December 1 and ends November 30. This Request for Proposal offers the option of extending the contract two (2) additional one (1) year terms. An extension of the contract is solely at the discretion of the County. The Fiscal Year 2023 annual financial statements are on the Kendall County website at <https://www.kendallcountyil.gov/transparency/financial-reports/county-annual-audits>

There is no expressed or implied obligation for the County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Firms are required to submit proposals electronically in .pdf format via email to: kcadmin@kendallcountyil.gov. The subject of a firm's email should read "Proposal for Professional Auditing Services."

All Proposals must be received by the above-referenced email address no later than 4:00 p.m. (CST) on May 1, 2024 (hereinafter referred to as the "Due Date"). Proposals received after the Due Date will not be considered.

The County reserves the right to reject any or all proposals submitted. The County Board will make the final selection for all areas.

During the evaluation process, the County reserves the right to request additional information or clarifications, or to allow corrections of errors or omissions. Firms may be requested to make oral presentations to a Review Committee as part of the evaluation process.

The County reserves the right to retain all proposals submitted and to use any ideas in a proposal

regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

B. Term of Engagement

A three (3) year contract is contemplated, subject to annual review by the County, the satisfactory negotiation of terms (including a price acceptable to both the County and the selected firm) and the annual availability of appropriations. The contract would also have an option to extend the contract for two (2) additional one (1) year terms. An extension of the contract is solely at the discretion of the County.

Cancellation of services for no cause by either party must be made in writing and received by certified mail prior to April 1 each year.

C. Subcontracting

In the event of a merger of the audit firm with another firm or certified public accountants or the change of partners to the audit firm, this contract will be transferable to the successor firm with the approval of the County.

This retainer agreement shall not be assigned or transferred without the approval of the County.

D. Request for Proposal as Part of Contract

This Request for Proposals shall be incorporated into the contract for services.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

To meet the requirements of this request for proposal, the audit, reports and financial statements shall be performed in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and performed in accordance with the provisions in this request for proposal. The County desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with Generally Accepted Accounting Principles.

The auditor shall also be responsible for preparing the supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards.

The auditors shall provide the County all audit adjustments including the appropriate backup documentation and will meet with staff, if requested, to discuss these final adjustments.

The County also desires the auditor to provide an “in-relation-to” opinion on the supplementary information based on the auditing procedures applied during the audit of the basic financial statements. The auditor shall also be responsible for performing certain limited procedures involving the required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. Also, the auditor is to

provide an “in-relation-to” report on the County’s schedule of expenditures of federal awards based on the auditing procedures applied during the audit of the financial statements.

The County is required to have an audit performed on the major federal programs of the County in accordance with OMB Circular A-133. The auditor will be required to test internal controls and compliance for major federal award programs administered by the County. It is anticipated the County will require a Single Audit for each of the three years covered by this request.

The County is required to have an audit performed of the Kendall Area Transit Program specifically for the 5311 federal grant award and Illinois Downstate Operating Assistance Program grant award. The auditor will be required to test internal controls and compliance for the federal and state award programs administered by the County and create annual financial statements for the two programs.

The County also desires the auditor to assist in preparation of Supplementary Financial Information and the Statistical Section and to perform a review of the final annual budget appropriation document, if requested.

B. Time Requirements

The auditors must be able to meet the following essential dates for the County, the Circuit Clerk, the Jail Commissary Fund and the Forest Preserve’s fiscal year audits:

Preliminary work to be completed by December 20.

Fieldwork to be completed by January 15.

Draft reports to be completed by March 15.

Final printed and bound reports by April 1.

Presentation to the Finance & Budget Committee at the April Meeting.

Presentation to the County Board and Forest Preserve Commission at the May Meeting.

The Kendall Area Transit audits must be completed within 180 days after the state’s fiscal year end on June 30.

C. Auditing Standards to Be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits set forth in the General Accounting Office’s (GAO) *Government Auditing Standards* (as amended), the provisions of the federal Single Audit Act Amendments of 1996 (as amended) and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

D. Reports, Schedules, and Forms to be Issued

The auditor shall prepare the following reports at the completion of the audit:

- The Independent auditor’s reports on the basic financial statements.
- Independent auditor’s report on internal controls over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

- Independent auditor's report on compliance based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Independent auditor's report on compliance pursuant to the *Illinois Legal Compliance Audit Guide for Local Government*.
- Independent auditor's report on internal control over compliance for major federal programs in accordance with OMB Circular A-133.
- Schedule of Expenditures of Federal Awards (SEFA), Form SF-SAC, Statement of Auditing Standards (SAS) 114 and 115.
- Independent auditor's report (opinion) on compliance with requirement applicable to each major federal program in accordance with OMB Circular A-133.
- A summary of auditor's results and a schedule of findings and questioned costs, if any, required by OMB Circular A-133.

E. Additional Services

In addition to the audit services described above, the County is requesting the following additional services:

- Preparation of all required basic financial statements
- Preparation of the notes to the financial statements
- Preparation of the following additional statements and schedules:
 - Government-wide and individual fund financial statements
 - Budgetary comparison schedules
 - General capital asset schedules
 - Schedule of cash and investments
 - Schedule of taxable valuations
 - Schedule of intergovernmental revenue
 - Schedule of expenditures of federal awards
 - Schedule of general long-term debt
- Preparation of supporting schedules and trial balances for the financial statements. The County will decide the format and methodologies for these schedules and trial balances.
- Preparation of the Supplemental Financial and the Statistical Section of the Annual Financial Report:
 - Net Assets by Component
 - Assessed Value and actual value of taxable property
 - Property tax rates – direct and overlapping governments
 - Property tax levies and collections
 - Legal debt margin
 - County demographic information
- Typing, copying, and binding of annual financial report. The firm will provide the County with 25 bound copies and an electronic (.pdf) version of the County's Annual Financial

Report and 15 bound copies and one electronic (.pdf) version of each: the Circuit Clerk's Annual Financial Report, the Jail Commissary Fund Annual Financial Report, the Forest Preserve's Annual Financial Report, and the Kendall Area Transit Program Annual Financial Reports.

- The firm will provide the County with 25 copies of the County's report and 15 copies of each: the Circuit Clerk's, the Forest Preserve's, and Kendall Area Transit Program's reports on the internal control and compliance in accordance with the audit guide and standards for compliance with the Single Audit Act, as may be required.
- Prepare and file the annual financial report and any applicable reports with appropriate state agencies and departments, including three (3) copies to be filed with the Office of the State Comptroller.
- A letter to management containing appropriate suggestions for the improvement of accounting procedures and internal controls for the County's consideration. This letter should contain comments and recommendations for controlling any internal weaknesses discovered and shall be discussed with appropriate personnel before finalizing.
- A draft version of the Management Discussion and Analysis
- Prepare and submit the reporting package, required by the Single Audit Act Amendments of 1996, to the Federal Single Audit Clearing House. This package includes the annual financial report, the supplementary schedule of expenditures of federal awards, the required auditor's reports, including any current findings and questioned costs, a summary schedule of prior audit findings, and a corrective action plan.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years after the report is issued, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the County.

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

III. DESCRIPTION OF THE GOVERNMENT

A. Principal Accounting Records Contact

During the audit process, the selected audit firm's principal accounting records contact with the County will be Jill Ferko, Treasurer, at 630-553-4124 who will coordinate the assistance to be provided by the County to the auditor.

B. Background Information

The County

The County was established in 1841. The County serves an area of approximately 324 square miles, with a population of approximately 115,000. The County's fiscal year begins December 1 and ends November 30. The County is governed by a 10-member County Board representing separate

townships within the county. The offices of Treasurer, State’s Attorney, Circuit Court Clerk, Sheriff, Clerk & Recorder, Coroner and ROE Superintendent are elected on a county-wide basis.

The County offers a full range of services including courts, property tax administration, law enforcement and corrections, human services, public and community health, economic development, and general administration. The County employs approximately 321 full-time and 73 part-time employees.

The County is organized into 28 offices or departments. Most of the accounting and financial reporting functions of the County are centralized. However, certain accounting and grant reporting requirements are performed by the accounting staff of the Health and Human Services department, Office of the Sheriff, and Administration Department. Some departments collect fees for services, including the Office of the County Clerk and Recorder, Office of the Circuit Clerk, Office of the Sheriff, Animal Control Department, Administration Department, and the Planning, Building and Zoning Department.

The Circuit Clerk

The Circuit Clerk is an office within the County. The Circuit Clerk collects fees, fines and penalties and remits these amounts to the proper agencies or individuals.

The Jail Commissary Fund

The Jail Commissary Fund captures the financial activities generated by the Kendall County jail commissary system. These funds are used for detainee welfare.

The Forest Preserve

The Forest Preserve was established in April of 1964. The Forest Preserve owns open space throughout the County. The Forest Preserve’s fiscal year begins December 1 and ends November 30. The Forest Preserve is governed by the Forest Preserve Commission, which is comprised of the 10 Kendall County Board members.

The Forest Preserve offers a range of educational and recreational programs for county residents that are compatible with District natural areas and open spaces.

Kendall Area Transit (KAT)

Since 2010, the County has operated Kendall Area Transit. The transportation program is a “demand response” or “dial a ride” system serving the entire County. Staff and service is provided by the Voluntary Action Center of Northern Illinois. Funding is provided by local, state and federal sources, including Illinois Downstate Operating Assistance Program grant award and 5311 federal grant awards. An annual audit and financial statement are required for the 5311 federal grant award and Illinois Downstate Operating Assistance Program grant award.

C. Fund Structure

The following fund types are used by each entity in its financial reporting:

The County

Governmental Funds - *Corporate Fund, Special Revenue Funds, Capital Projects Funds*
Debt Service Funds
Fiduciary Funds - *Pension Funds, Trust & Agency Funds*

The Circuit Clerk

Fiduciary Funds - *Trust & Agency Funds*

The Jail Commissary Fund
Governmental Fund - *Special Revenue Fund*

The Forest Preserve
Governmental Funds - *Corporate Fund, Capital Projects Funds*
Debt Service Funds

Kendall Area Transit Fund
Governmental Fund – *Special Revenue Funds*

D. Budgetary Basis of Accounting

The County prepares its budgets on a cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted.

The County includes budgetary comparison presentations for the general and major special revenue funds as part of the basic financial statements.

E. Federal Financial Assistance

The County has received grants from the following sources. New awards may be added each year.

- U. S. Department of Health and Human Services
- U. S. Department of Justice
- U. S. Office of National Drug Control Policy
- U. S. Department of Agriculture
- Environmental Protection Agency
- U. S. Department of Transportation

F. Pension Plans

The County and Forest Preserve participates in the following pension plan administered by the Illinois Municipal Retirement Association (IMRF):

Illinois Municipal Retirement – Regular
Illinois Municipal Retirement – Sheriff’s Law Enforcement Personnel
Illinois Municipal Retirement – Elected County Officer

All IMRF funds are employer/employee cost-sharing defined benefit plans.

G. Provision of Finance Operations

The County

The County’s Administration Department provides the budgetary functions for the County. The County’s Treasurer’s Office provides all treasury, collections, accounting, auditing, accounts receivable, and payroll functions. The payroll function may transition to the Human Resource Department during the course of the audit period. The County Clerk’s Office provides all accounts payable functions. The Information Technology and Communications Department provides all

information systems functions.

The Forest Preserve

The Director of the Forest Preserve provides the budgetary functions for the Forest Preserve. All other financial services are provided by the County.

H. Computer Systems

The day-to-day transactions of the County and the Forest Preserve are conducted with the aid of a computerized governmental accounting system. The computer hardware is server based. The financial accounting software is supported by Tyler Munis. The County and the Forest Preserve also use personal computers on a Microsoft Windows network.

I. Availability of Prior Audit Reports and Working Papers

Interested proposers who wish to review prior years' audit reports and management letters should contact Jill Ferko, Treasurer at 630-553-4124. Kendall County Annual Audits are located on our website <https://www.kendallcountyil.gov/transparency/financial-reports/county-annual-audits> . The County will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposals.

J. Equal Employment Opportunity

The proposer agrees that during the performance of its contract, it will treat all applicants and employees without discrimination as to race, color, religion, sex, national origin, marital status, age, or disability.

IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Treasurer's Office and Clerical Assistance

The Treasurer's Office staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the County as directed by the auditor.

B. Report Preparation

Report preparation, editing, printing and binding shall be the responsibility of the auditor.

V. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made in writing to:

Kendall County Administration Department
111 W. Fox Street
Yorkville, IL 60560
kcadmin@kendallcountyil.gov

2. Submission of Proposals

Firms are required to submit the following material electronically in .pdf format via email to: kcadmin@kendallcountyil.gov. The subject of a firm's email should read "Proposal for Professional Auditing Services." For a firm to be considered, all proposals must be received by the above-referenced email address by 4:00 p.m. (CST) on May 1, 2024 (hereinafter referred to as the "Due Date"). Proposals received after the Due Date will not be considered.

Submissions should include the following:

- i. Cover Letter - This section should show the request for proposals subject; the firm's name; the name, address, email address and telephone number of the contact person; and the date of the proposal. The cover letter must also be signed by a partner authorized to bind the company.
- ii. Table of Contents
- iii. Executive Summary - A summary briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it to be best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for 90 days.
- iv. Detailed Audit Proposal - The detailed proposal should follow the order set forth in Section V of this request for proposals.
- v. Executed copies of Proposer Guarantees and Warranties (Appendix A); Total All-Inclusive Maximum Price (Appendix B); Rates by Partner, Manager, Supervisory, Staff, and Specialist (Appendix C) and proof of insurance as detailed in Appendix D.

B. Detailed Audit Proposal

1. General Requirements

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

2. Independence

The firm should provide an affirmative statement that it is independent of the County as defined by the generally accepted auditing standards.

3. License to Practice in Illinois

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Illinois.

4. Firm Qualifications and Experience

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

The firm is also required to submit a copy of the report on its most recent external quality control review, including any letter of comments, with a statement whether that quality control review included a review of specific government engagements.

5. Partner, Supervisory and Staff Qualifications and Experience

Please include the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Illinois. Provide information on the number of years each person has been with the firm, 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.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County. Other audit personnel may be changed at the discretion of the firm provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities and References

Please include the firm's staff that will be assigned responsibility for the County audit. This information should list the most significant engagements performed in the last three years that are similar to the County. Indicate the references name and telephone number of principal client contact.

7. Firm's Audit Methodology

Please include the firm's audit methodology including:

Approach to understand and document the County's internal controls; and,

Approach to determine areas selected for audit testing; and,

Approach to reporting and resolving any identified problems and any special assistance that will be provided to County to address identified problems.

C. Dollar Cost

1. Total All-Inclusive Maximum Price

Appendix B must be completed and signed. Appendix B should specify all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price is to include all direct and indirect costs including all out-of-pocket expenses.

The County will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

2. Rates by Partner, Manager, Supervisory, Staff and Specialist Level Times Hours Anticipated for Each

Appendix C must be completed and signed. Appendix C should include a schedule of professional rates assigned to the above categories.

3. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's proposal. Interim billings shall cover a period of not less than one calendar month.

VI. RIGHT TO REJECT PROPOSALS

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

The County reserves the right, without prejudice, to reject any or all proposals.

**APPENDIX A
PROPOSER GUARANTEES AND WARRANTIES**

1. The proposer certifies it can and will provide, as a minimum, all services set forth in the proposal.
2. Proposer warrants that it does not have any conflicts of interest with the County of Kendall, Illinois, its management staff, or its elected officials.
3. Proposer warrants that the firm and all assigned key professional staff are properly licensed to practice in the state of Illinois.
4. Proposer warrants that it is willing to and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
5. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the County of Kendall, Illinois.
6. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

**APPENDIX B
TOTAL ALL-INCLUSIVE MAXIMUM PRICE**

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County					
Circuit Clerk					
Jail Commissary Fund					
Forest Preserve					
Kendall Area Transit					
TOTAL (Annual)	\$ -	\$ -	\$ -	\$ -	\$ -

*Optional years, subject to Kendall County acceptance

FIRM SUBMITTING PROPOSAL: _____

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

APPENDIX C
RATES BY PARTNER, MANAGER, SUPERVISORY, STAFF, AND SPECIALIST

Professional Fees - Rates

TITLE	HOURLY RATE	ANTICIPATED HOURS
PARTNERS		
MANAGERS		
SUPERVISORY STAFF		
STAFF		
STAFF		
STAFF		
STAFF		
OTHER (SPECIFY)		

FIRM SUBMITTING PROPOSAL: _____

 Signature of Authorized Representative

 Title

 Name of Authorized Representative

 Date

APPENDIX D

KENDALL COUNTY'S INSURANCE REQUIREMENTS

Proposer shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Proposer, its agents, representatives, or employees.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury, and personal & advertising injury with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if proposer has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damage.
3. Workers' Compensation insurance as required by the State of Illinois, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions) Insurance appropriate to the Proposer's profession, with limit no less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate.

If the Proposer maintains broader coverage and/or higher limits than the minimums shown above, Kendall County requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Proposer. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Kendall County.

Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

Kendall County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Proposer including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Proposer's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage

For any claims related to this contract, the Proposer's insurance coverage shall be primary and non-contributory and at least as broad as ISO CG 20 01 04 13 as respects Kendall County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by Kendall County, its officers, officials, employees, or volunteers shall be excess of the Proposer's insurance and shall not contribute with it. This requirement shall also apply to any Excess or Umbrella liability policies.

Umbrella or Excess Policy

The Proposer may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance. No insurance policies maintained by the

Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Proposer's primary and excess liability policies are exhausted.

Notice of Cancellation

Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to Kendall County.

Waiver of Subrogation

Proposer hereby grants to Kendall County a waiver of any right to subrogation which any insurer of said Proposer may acquire against Kendall County by virtue of the payment of any loss under such insurance. Proposer agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not Kendall County has received a waiver of subrogation endorsement from the insurer.

Self-Insured Retentions

Self-insured retentions must be declared to and approved by Kendall County. Kendall County may require the Proposer to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or Kendall County.

Acceptability of Insurers

Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to Kendall County.

Verification of Coverage

Proposer shall furnish Kendall County with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to Kendall County before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Proposer's obligation to provide them. Kendall County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Subcontractors

Proposer shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Proposer shall ensure that Kendall County is an additional insured on insurance required from subcontractors.

Special Risks or Circumstances

Kendall County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

ORDINANCE 2024 - _____

AGREEMENT BETWEEN
County of Kendall, Illinois

AND

THIS AGREEMENT made and entered into this _____ day of _____, 2024, by and between Kendall County, Illinois, hereinafter called "The County" and _____, hereinafter called "the CPA firm".

WHEREAS, the County has put forth a Request for Proposals to obtain services for the accounting and auditing of the County, the Kendall County Circuit Clerk, the Kendall County Jail Commissary Fund, and the Kendall County Forest Preserve District for the years ended November 30, 2024; November 30, 2025; November 30, 2026 and with an option to extend the accounting and auditing services two, separate, one year terms to November 30, 2027 and November, 30 2028; and

WHEREAS, the County has put forth a Request for Proposals to obtain services for the accounting and auditing of the Section 5311 Grant Award, and the Illinois Downstate Operating Assistance Program Grant for Kendall Area Transit Program for the years ended June 30, 2024; June 30, 2025; June 30, 2026 with an option to extend the accounting and auditing services two, separate, one year terms to June 30, 2027 and June 30 2028; and

WHEREAS, the CPA firm is equipped and staffed to perform the above audit; and;

WHEREAS, this agreement is in the public interest and fulfills the requirement of 50 ILCS 310/2 Governmental Account Audit Act, ... the governing body of each governmental unit shall cause an audit of the accounts of the unit to be made by an auditor or auditors. Such audit shall be performed annually and shall cover the immediately preceding fiscal year of the governmental

unit.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED, that the Request for Proposal submitted by the CPA firm shall be incorporated into the contract for services.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED, that the CPA firm will provide auditors of various classifications for the estimated hours as detailed in Appendix C of the RFP submitted by the CPA firm. The CPA firm will perform all work in accordance with U.S. generally accepted auditing standards, Government Auditing Standards, and applicable state and federal requirements. The total all-inclusive maximum price is as detailed in Appendix B of the RFP submitted by the CPA firm and included below:

Audit Services - Annual Amount

	FYE 2024	FYE 2025	FYE 2026	*FYE 2027	*FYE 2028
Kendall County					
Circuit Clerk					
Jail Commissary Fund					
Forest Preserve					
Kendall Area Transit					
TOTAL (Annual)	\$ -	\$ -	\$ -	\$ -	\$ -

*Optional years, subject to Kendall County acceptance

The CPA firm shall submit interim billings that cover a period of not less than one calendar month to kcadmin@kendallcountyil.gov for payment of services.

IT WITNESS THEREOF, Kendall County and the CPA firm have executed this agreement as of the date indicated below.

CPA Firm

Kendall County, Illinois

By _____

By _____

Title _____

Title _____

Date _____

Date _____