



**RESOLUTION OF THE COUNTY BOARD  
WILL COUNTY, ILLINOIS**

**Renewing Contract for Annual Audit**

WHEREAS, the current contract for auditing services will expire on November 30, 2020,  
and

WHEREAS, the current contract allows for the extension of said contract for two one-  
year renewal options, if the County so chooses, and

WHEREAS, the Finance Director has recommended, and the Finance Committee has  
concurred, that the contract for auditing services be renewed with Baker, Tilly, Virchow, Krause,  
LLP, for a total cost of \$95,530.00 for the County and single audit, and

WHEREAS, sufficient appropriations have been budgeted.

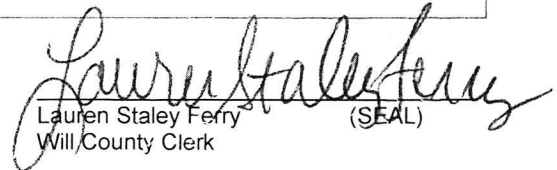
NOW, THEREFORE, BE IT RESOLVED, that the Will County Board hereby authorizes the  
County Executive to renew the contract for the County and single audit with Baker, Tilly,  
Virchow, Krause, LLP, in the total amount of \$95,530.00 for the period December 1, 2020  
through and including November 30, 2021.

BE IT FURTHER RESOLVED, that the Preamble of this Resolution is hereby adopted as if  
fully set herein. This Resolution shall be in full force and effect upon its passage and approval  
as provided by law.

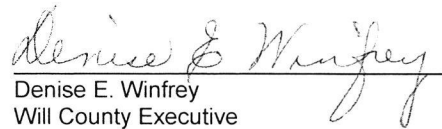
Adopted by the Will County Board this 15th day of October, 2020.

<b>AYES:</b>	Newquist, Ogalla, Koch, Moustis, Rice, Tyson, Harris, Traynere, Fritz, Mueller, Gould, VanDuyne, Balich, Fricilone, Brass, Brooks Jr., Parker, Ventura, Dollinger, Marcum, Berkowicz, Cowan, Tuminello, Weigel, Ferry
<b>LEFT MEETING:</b>	Kraulidis

Result: Approved - [Unanimous]

  
 Lauren Staley Ferry (SEAL)  
 Will County Clerk

Approved this 24 day of October, 2020.

  
 Denise E. Winfrey  
 Will County Executive



## OFFICE OF WILL COUNTY EXECUTIVE

### DENISE E WINFREY

Will County Office Building – 302 N Chicago Street – Joliet, Illinois 60432

**Kevin Lynn**  
Purchasing Director

**Phone** (815) 740-4712

**Fax** (815) 740-4604

[klynn@willcountvillinois.com](mailto:klynn@willcountvillinois.com)

September 22, 2020

Baker, Tilly, Virchow, Krause, LLP  
1301 W. 22<sup>nd</sup> St., Ste. 400  
Oak Brook, IL 60523

Attn: Nick Cavaliere

Via Email: [nick.cavaliere@btvk.com](mailto:nick.cavaliere@btvk.com)

Re: Bid 2020-50 Auditing Services – Will County, IL

Dear Mr. Cavaliere:

The contract for Auditing Services for Will County will expire on November 30, 2020. The next contract period will start December 1, 2020, through November 30, 2021.

We are in the position to exercise the first one (1) year renewal option, as stated in the original bid. The yearly contract amount will increase to \$95,530.00.

Please contact me in writing, via fax or email, as soon as possible, as this requires County Board approval.

If you have any questions, please call me at (815) 740-4712.

Sincerely,

*Kevin Lynn*

Kevin Lynn  
Purchasing Director

**Kevin Lynn**

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**From:** Cavaliere, Nick <N.Cavaliere@bakertilly.com>  
**Sent:** Tuesday, September 22, 2020 2:26 PM  
**To:** Kevin Lynn  
**Cc:** Karen Hennessy; Wiszowaty, Anna; Hausmann, Amy  
**Subject:** RE: 2020-50 Auditing Services - Will County second year renewal

Good Afternoon,

Per your request we would like to confirm our intent to renew our audit contract for fiscal year 2020.

Please let me know if there are any additional questions that come about.

Thank you,

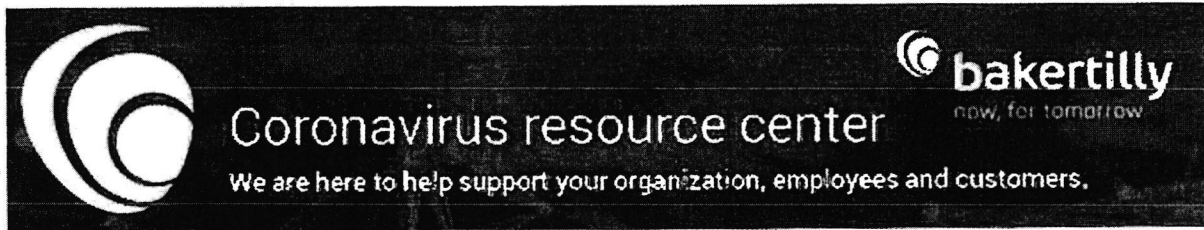
Nick

Nicholus Cavaliere, CFE, CPA,  
Partner



Baker Tilly US, LLP  
1301 W. 22nd St, Ste 400, Oak Brook IL 60523  
tel 630 645 6244 | fax 630 645 6294  
[n.cavaliere@bakertilly.com](mailto:n.cavaliere@bakertilly.com) | [bakertilly.com](http://bakertilly.com)

Baker Tilly Virchow Krause, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities



An Independent Member of Baker Tilly International

**From:** Kevin Lynn <klynn@willcountyillinois.com>  
**Sent:** Tuesday, September 22, 2020 2:23 PM

Attachment: Baker Tilly Renewal Docs (20-362 : Renewing Contract for Annual Audit)

To: Cavaliere, Nick <N.Cavaliere@bakertilly.com>  
Subject: 2020-50 Auditing Services - Will County second year renewal  
Importance: High

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon,

Please see the attached renewal letter for the 2020-50 Auditing Services bid for Will County. Please reply with your acknowledgement of our intent to renew as soon as possible, as this requires County Board approval.

Thank you

*Kevin Lynn*  
*Purchasing Director*  
*Office of the County Executive*  
*302 N Chicago Street*  
*Joliet, IL 60432*  
*815-740-4712*  
*fax 815-740-4604*

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Attachment: Baker Tilly Renewal Docs (20-362 : Renewing Contract for Annual Audit)

FROM THE DESK OF  
KEVIN LYNN  
PURCHASING DIRECTOR  
PROPOSAL HISTORY

**ITEM:** 2020-50 RFP – Auditing Services – Will County

**DEPARTMENT:** FINANCE

**RFP LETTING:** AUGUST 16, 2019

**PUBLISHED NOTICE:** AUGUST 20, 2019, HERALD NEWS & DEMAND STAR

**BIDDING RESULTS:**

**NUMBER RELEASED:** 11 + INTERNET      **NUMBER RETURNED:** 8

**BIDDER:**

*2019*  
**2016-AUDIT TOTAL:**

BAKER, TILLY, VIRCHOW, KRAUSE, LLP, OAK BROOK, IL	\$ 93,000.00
BKD, LLP, OAKBROOK TERRACE, IL	\$ 84,875.00
CLA (CLIFTON, LARSON, ALLEN LLP)	\$ 89,775.00
PLANTE MORAN, CHICAGO, IL	\$ 89,900.00
SIKICH LLP, NAPERVILLE, IL	\$ 100,000.00
MACK & ASSOC, PC, MORRIS, IL	\$ 101,500.00
WIPFLI, LLP, STERLING, IL	\$ 116,100.00
WERMER, ROGERS, DORAN & RUZON, LLC, JOLIET, IL	\$ NO BID

RECOMMENDATION ATTACHED, FROM KAREN HENNESSY, FINANCE DIRECTOR, IS TO AWARD THE CONTRACT FOR THE COUNTY AUDIT AND SINGLE AUDIT OF WILL COUNTY TO BAKER, TILLY, VIRCHOW, KRAUSE, LLP, OF OAKBROOK, IL. THE TOTAL CONTRACTUAL COST, INCLUDING TRAVEL RELATED EXPENSES, FOR 2016 AUDIT IS \$93,000.00. THIS RFP INCLUDES TWO (2) ONE (1) YEAR RENEWALS FOR 2020 AND 2021 AUDITS.

### BID TABULATION SHEET

*COST FOR EACH YEAR OF CONTRA*

BID: 2020-50 RFP – Auditing Services – Will County

DUE: 9-12-19, 2:00 PM

OPEN: 9-12-19, 2:10 PM

BIDDER	REQUIREMENTS	TOTAL COST	
		County	Clerk
CLA (Clifton Larson Allen LLP) Oak Brook, IL	Prime Cert <input checked="" type="checkbox"/> Yes No	2019 Audit \$ 89,175.00	\$ 16,975.00
	Addenda Rec'd (1) <input checked="" type="checkbox"/> Yes No	2020 Audit \$ 92,375.00	\$ 17,450.00
	Forms Signed <input checked="" type="checkbox"/> Yes No	2021 Audit \$ 94,900.00	\$ 17,950.00
Baker Tilly Virchow Krause LLP <del>Oak Brook, IL</del>	Prime Cert <input checked="" type="checkbox"/> Yes No	2019 Audit \$ 93,000.00	\$ 14,500.00
	Addenda Rec'd (1) <input checked="" type="checkbox"/> Yes No	2020 Audit \$ 95,530.00	\$ 14,900.00
	Forms Signed <input checked="" type="checkbox"/> Yes No	2021 Audit \$ 98,060.00	\$ 15,300.00
Sikich LLP Naperville, IL	Prime Cert <input checked="" type="checkbox"/> Yes No	2019 Audit \$ 100,000.00	\$ 20,000.00
	Addenda Rec'd (1) <input checked="" type="checkbox"/> Yes No	2020 Audit \$ 101,000.00	\$ 20,200.00
	Forms Signed <input checked="" type="checkbox"/> Yes No	2021 Audit \$ 103,020.00	\$ 20,600.00
Wermer, Rogers, Doran Ruzon Joliet, IL	Prime Cert <input checked="" type="checkbox"/> Yes No	2019 Audit \$	\$ 14,900.00
	Addenda Rec'd (1) <input checked="" type="checkbox"/> Yes No	2020 Audit \$	\$ 15,200.00
	Forms Signed <input checked="" type="checkbox"/> Yes No	2021 Audit \$	\$ 15,500.00
Wipfli LLP Sterling, IL	Prime Cert <input checked="" type="checkbox"/> Yes No	2019 Audit \$ 116,100.00	\$ 20,200.00
	Addenda Rec'd (1) <input checked="" type="checkbox"/> Yes No	2020 Audit \$ 118,400.00	\$ 20,600.00
	Forms Signed <input checked="" type="checkbox"/> Yes No	2021 Audit \$ 120,700.00	\$ 21,000.00
Mack & Associates PC Morris, IL	Prime Cert <input checked="" type="checkbox"/> Yes No	2019 Audit \$ 101,500.00	\$ 13,750.00
	Addenda Rec'd (1) <input checked="" type="checkbox"/> Yes No	2020 Audit \$ 103,500.00	\$ 14,100.00
	Forms Signed <input checked="" type="checkbox"/> Yes No	2021 Audit \$ 105,500.00	\$ 14,500.00

*IF selected for ALL will deduct \$ 3000.00*

Attachment: 2019 audit bid results and FinDir recommendation (20-362 : Renewing Contract for Annual Audit)

### BID TABULATION SHEET

Plante Moran Schaumburg, IL	Prime Cert	<input checked="" type="radio"/> Yes	<input type="radio"/> No	2019 Audit	County \$ 89,900 <sup>00</sup>	Clerk \$ 13,500. <sup>00</sup>
	Addenda Rec'd (1)	<input checked="" type="radio"/> Yes	<input type="radio"/> No	2020 Audit	\$ 92,680 <sup>00</sup>	\$ 13,900 <sup>00</sup>
	Forms Signed	<input checked="" type="radio"/> Yes	<input type="radio"/> No	2021 Audit	\$ 95,500 <sup>00</sup>	\$ 14,300 <sup>00</sup>
BKD Oakbrook Terrace IL	Prime Cert	<input checked="" type="radio"/> Yes	<input type="radio"/> No	2019 Audit	County \$ 84,875 <sup>00</sup>	Clerk \$ 14,500 <sup>00</sup>
	Addenda Rec'd (1)	<input checked="" type="radio"/> Yes	<input type="radio"/> No	2020 Audit	\$ 95,737 <sup>00</sup>	\$ 14,935 <sup>00</sup>
	Forms Signed	<input checked="" type="radio"/> Yes	<input type="radio"/> No	2021 Audit	\$ 89,316 <sup>00</sup>	\$ 15,893 <sup>00</sup>
	Prime Cert	<input type="radio"/> Yes	<input type="radio"/> No	2019 Audit	County \$	Clerk \$
	Addenda Rec'd (1)	<input type="radio"/> Yes	<input type="radio"/> No	2020 Audit	\$	\$
	Forms Signed	<input type="radio"/> Yes	<input type="radio"/> No	2021 Audit	\$	\$
	Prime Cert	<input type="radio"/> Yes	<input type="radio"/> No	2019 Audit	County \$	Clerk \$
	Addenda Rec'd (1)	<input type="radio"/> Yes	<input type="radio"/> No	2020 Audit	\$	\$
	Forms Signed	<input type="radio"/> Yes	<input type="radio"/> No	2021 Audit	\$	\$
	Prime Cert	<input type="radio"/> Yes	<input type="radio"/> No	2019 Audit	County \$	Clerk \$
	Addenda Rec'd (1)	<input type="radio"/> Yes	<input type="radio"/> No	2020 Audit	\$	\$
	Forms Signed	<input type="radio"/> Yes	<input type="radio"/> No	2021 Audit	\$	\$
	Prime Cert	<input type="radio"/> Yes	<input type="radio"/> No	2019 Audit	County \$	Clerk \$
	Addenda Rec'd (1)	<input type="radio"/> Yes	<input type="radio"/> No	2020 Audit	\$	\$
	Forms Signed	<input type="radio"/> Yes	<input type="radio"/> No	2021 Audit	\$	\$

Also Present: Kevin Lynn, Nancy Ruettiger, Karen Hennessy, Emily Perkins

Attachment: 2019 audit bid results and FinDir recommendation (20-362 : Renewing Contract for Annual Audit)

**Kevin Lynn**

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**From:** Karen Hennessy  
**Sent:** Friday, September 20, 2019 4:20 PM  
**To:** Kevin Lynn  
**Cc:** Nick Palmer; Emily Perkins  
**Subject:** Finance Directors Recommendation for Award of Bid for Audit Services

Kevin,

After review and comparison of the seven qualified bids received for audit services, my recommendation is to award the bid to Baker Tilly Virchow Krause, LLP. My rationale for that decision follows.

When selecting a firm to provide audit services the factors to be considered are **experience** with counties of similar size and structure, **presence** in the accounting field, **fit** for Will County, **continuity**, **value added** services, and finally **cost**. While the county uses the RFP process for audit services so proposals are submitted based on the same set of criteria, a professional services bid should not be evaluated in the same manner as a bid for office supplies; professional services should be evaluated primarily on the quality of services provided and not solely on cost.

#### **Experience**

Baker Tilly audits 40 Midwest counties, including the following counties in Illinois: Champaign, DuPage, Kane, McHenry, McLean, and Winnebago. These counties are among the largest in Illinois and include several of the collar counties. The references provided include DuPage, Kane, McHenry, and McLean counties. Baker Tilly is headquartered in Chicago and has more than 300 employees in Illinois, including 25 partners. Baker Tilly is ranked in the top 15 of U.S. accounting and advisory firms. They are an independent member of Baker Tilly International, which has a worldwide network of independent accounting and business advisory services. Baker Tilly's public sector team performs approximately 1,000 government audits across the county.

Baker Tilly has a proven record of Comprehensive Annual Financial Report certificate submission for their state and local clients; more than 70 of their governmental clients receive this recognition annually.

All references spoke to Baker Tilly's experience, extensive knowledge base, the quality of staff assigned to audits, the timeliness of completion, and that this firm exceeded their expectations every year.

#### **Presence in the accounting field**

On a national level, partner Heather Acker is Chair of the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and previously served on the AICPA Government Accounting Quality Control (GAQC) Executive Committee. On a local level partner Joe Lightcap is a member of Illinois Government Finance Officers Association (IGFOA) Technical Accounting Review Committee. Baker Tilly was one of the firms invited to participate in the Government Accounting Standard Board (GASB) Fellowship Program. Baker Tilly is heavily involved with the GFOA award for excellence and provides sixteen professionals to serve as volunteer report reviewers, more than any other firm in the nation. Baker Tilly regularly provides webinars on current topics in governmental accounting at no cost to the county.

#### **Fit for Will County**

Baker Tilly is large enough to offer the professional capabilities the county needs, yet they have a local firm focus that ensures we receive responsive, personalized attention.

#### **Continuity**

Attachment: 2019 audit bid results and FinDir recommendation (20-362 : Renewing Contract for Annual Audit)

Baker Tilly has been providing audit services for Will County for nine years, selected three times through an open bid process. During the time that Baker Tilly has served as our external audit firm we have implemented the following significant new Government Accounting Standards Board (GASB), pronouncements: GASB 45 - Accounting and Reporting for Other Post-Employment Benefits (OPEB); GASB 54 - Fund Balance Reporting and Fund Balance Definition; GASB 61 - Financial Reporting, Component Units; GASB 68 - Accounting and Reporting for Pensions; and GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. Implementation of each of these standards required extensive preparation and revision to our financial reports, changes we made successfully with their experience, support and guidance, and at no additional cost to the county.

Changing audit firms requires a significant investment of time by staff, an increase of ten to twenty percent, assisting a new firm in documenting procedures and becoming familiar with County operations and staff. Two of the most respected organizations in the accounting industry, the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) offer the following comments on auditor rotation: AAA - auditor rotation can inhibit the skepticism rather than encourage it as professional standards require and they stress the importance of the role of concurring partner assigned to an engagement: AICPA - Audit quality increases with audit firm retention and suffers with mandatory audit firm rotation.

#### **Value Added Services**

Baker Tilly has been responsive to the unique needs of county financial reporting, i.e. most professional accounting organizations are geared toward providing resources to municipalities, townships, and school districts rather than counties due to the number of these governmental units. Realizing that the unique needs of county government may not always be met through these organizations, Baker Tilly began sponsoring a CFO Roundtable in 2015, where local county finance directors can meet to discuss current topics and challenges, share information, and develop valuable working relationships. This is just one example of the exceptional client services they provide.

In 2018 Baker Tilly was able to provide an analysis of overtime at the ADF in response to a request from the County Board. They quickly pulled together a team of experienced professionals, met with the Sheriff's department and Finance department staff to gather the information and develop to institutional knowledge necessary to conduct the study. Baker Tilly obtained and evaluated the historical overtime information from the Sheriff's department and presented their analysis of that information to the county board and finance staff.

Although not required, partner Nick Cavaliere has attended the OPEB Trust Board meeting to discuss the impact of the changes to the accounting statues.

#### **Cost**

The cost for the 2019 audit as proposed by Baker Tilly is \$93,000, which is a reduction of \$6,000 from the 2018 audit. The highest of the seven bids received was Wipfil LLC at \$116,100 and the lowest bid was from BKD LLP at \$84,875. Baker Tilly's proposal is in the middle of the range of bids submitted. While a few audit firms provided lower bids, some have additional cost factors to consider and none have the same level of expertise performing county audits.

#### **Other factors**

The County has continued to receive the GFOA Certificate of Achievement for Excellence in Financial Reporting while Baker Tilly has provided audit services. The quality of our financial report has continued to improve each year with their guidance.

With the recent issuance of \$237.5M in General Obligation, Alternate Revenue Source Bonds for our Building Will Projects, it is essential that the County have their annual financial reports completed timely so they may be filed to meet all disclosure requirements for our outstanding bonds. Baker Tilly has always worked with the County in whatever manner needed to meet our reporting deadlines.

The County is currently about half way through with the implementation of our new Enterprise Resource Planning (ERP or Finance/HR system) with expected completion sometime in 2020. Continuing to use Baker Tilly will provide the continuity needed for a smooth transition to the new system. Will County is one of a small group of government bodies that prepare their own financial statements, which provides more opportunities (or challenges) when implementing new software. Baker Tilly will provide invaluable support during that transition.

Based on the above, I recommend that the bid for County audit services for the 2019, 2020, and 2021 fiscal years be awarded to Baker Tilly.

*Karen Hennessy*

Finance Director  
Office of the Will County Executive  
302 N. Chicago Street  
Joliet, IL 60431  
Phone (815) 774-6359  
Fax (815) 740-4604  
E-Mail [khennesy@willcountyvillinois.com](mailto:khennesy@willcountyvillinois.com)