

Village of Hanover Park

Municipal Building
2121 West Lake Street
Hanover Park, Illinois
60133-4398

Rodney S. Craig
Village President

Eira L. Corral
Village Clerk

630-372-4200
Fax 630-372-4215

Ronald A. Moser
Village Manager



VILLAGE OF HANOVER PARK
VILLAGE BOARD
REGULAR WORKSHOP MEETING
Municipal Building: 2121 W. Lake Street
Hanover Park, IL 60133

Thursday, March 3, 2011
6:00 p.m.

AGENDA

- 1. CALL TO ORDER - ROLL CALL**
- 2. ACCEPTANCE OF AGENDA**
- 3. AGENDA ITEM REVIEW**
- 4. STRATEGIC PLANNING**
- 5. POLICE BUILDING UPDATE**
 - a. Police Monument Sign**
- 6. BOARD MEMBER CONCERNS**
- 7. DISCUSSION TOPICS**
 - a. Preliminary budget information Session # 3**
 - b. Memorial Flags**
 - c. Impounds (Police Department)**
 - d. Accounting Firm for Auditing Services**
- 8. STAFF UPDATES**
- 9. ADJOURNMENT**

**INTEROFFICE MEMO
PUBLIC WORKS DEPARTMENT**

DATE: February 23, 2011

TO: Village President and Board of Trustees

FROM: Ron Moser, Village Manager
Howard Killian, Director of Public Works 

SUBJECT: Police Monument Sign for March 3, 2011 Workshop

At a previous Village Board Meeting, staff presented a drawing showing the proposed monument sign for the new police headquarters. The sign was mostly comprised of the same metal panels that will be found on the front of the new building. At that time, it was requested to use more of the brick work from the rest of the municipal complex.

Attached for your review are two proposed signs which are made of the same brick color used throughout the village complex, including all buildings and the entry wall.

Staff is seeking Village Board direction on which sign to move forward with.

Building Identity Sign Option #2: Single slope top



View of sign when driving northwest on Lake Street

- the brick would match the style, color, detailing of the new building.
- this is the same brick color used on the other building identification signs on the campus for continuity.
- this sign option has a single slope top design which also relates to some of the angled soffits and walls in the new police headquarters



View of sign when driving southeast on Lake Street

exterior signage
02.17.2011
0 _____ nts

Building Identity Sign Option #1: "V" shaped top



View of sign when driving northwest on Lake Street

- the brick would match the style, color, detailing of the new building.
- this is the same brick color used on the other building identification signs on the campus for continuity.
- this sign option has a "v" shaped top design which relates to some of the angled soffits and walls in the new police headquarters



View of sign when driving southeast on Lake Street

exterior signage
02 17 2011
0 _____ nts



Village of Hanover Park

AGENDA MEMORANDUM

TO: Village President and Board of Trustees

FROM: Ron Moser, Village Manager

SUBJECT: Memorial Flag Issue

ACTION

REQUESTED: Approval Concurrence Discussion Information

MEETING DATE: Board Workshop – March 3, 2011

A recommendation has been made to purchase American flags. These are special commemorative 9-11 flags. It was suggested to have them signed by Village employees and elected officials, transported to military posts and flown. Then, returned to Hanover Park after flying at these posts and subsequently flown at Village facilities including Police, Fire and Village Hall, as well as events.

The Veterans Committee would organize the transport to and from these countries. Staff seeks discussion and direction.

Attached is a memo from Trustee Zimel, along with photos.

Attachments

Agreement Name: _____

Executed By: _____

From the Desk of:

Village Trustee Ed Zimel, Jr

2121 W. Lake St
Hanover Park, IL. 60133

630.461.3615
ezimel@hpil.org

Date: February 24, 2011

Subject: Honor U.S. Citizen's who Serve the USA, our Heroes include the Police, Fire, and Military

Purpose: To undertake a Trustee's initiative to honor the Servicemen and Servicewomen who are in Iraq and Afghanistan with a "Flag of Honor" Project

To: Village Manager, Village Board, and Veteran's Committee

Information:

- It is with great respect and admiration for the Servicemen, Servicewoman, 1st responders and the US citizens who fell on 9-11-2001, that I request the following be done by our Village Staff, Village President and Board of Trustees to continually show our Village's support to our men and women serving in the armed forces.
- As we approach the 10th year anniversary of 9-11, this Flag of Honor lists all the names of the fallen Americans from the 9-11 attack, including the 1st responders.
- The 10th year anniversary edition 9-11 Flag of Heroes lists all the names, ranks and location of the 1st responders who died in the aftermath of the 9-11 attack.
- These Flags can be flown under the American Flag, it DOES NOT replace it. It can also be flown at half-staff. ** see details listed below*
- The cost of each Flag is \$ 19.95, or a pair 2 for \$ 34.95, the size of the flag is 45" x 60" ** see below for final cost*
- The cost for the poster is \$ 15.00. Size of the poster is 24" x 36" ** see below for final cost*

Flag of Honor/Flag of Heroes Project

741 Riversville Road - 06831 Greenwich, CT

To Order you may also Call:

1-203-863-9161

Monday through Friday - 9 to 6 (ET).

info@flagofhonor.org

FlagofHonor.org

From the Desk of:

Village Trustee Ed Zimel, Jr

2121 W. Lake St
Hanover Park, IL. 60133

630.461.3615
ezimel@hpil.org

Plan: The tribute I envision is:

- The Village purchases 5 Flag of Honor Flags to be distributed as follows;
- 1 Flag is to be signed by ALL employees of the Village of Hanover Park and it's elected officials, and if room permitted, all the committees and commissions.
- This flag is then to be presented to the Veterans Committee at a Board meeting and requested to be given to either someone we know overseas, or to the VFW5151 post for the same purpose. We ask for the flag to be flown over at least 1 base and returned to the Village prior to 9/1/2011. Where we can fly the flag in honor.
- Then that flag along with one of our Village flags will be sent and dedicated to "Ground Zero" on behalf of the grateful people in the Village of Hanover Park.
- The other remaining 4 flags will be distributed, 1 each, to the 2 fire stations, Village Hall and the new Police Department. These flags would be flown on special days, Memorial Day, Veterans Day and 9-11, as well as any other day sought worthy to be flown.
- With this purchase I would also request a Flag poster to be purchased so we may display it at the Wall of Honor in Village Hall.

The Final cost would be: 5 flags at \$ 19.95 totaling:	\$ 99.75
1 poster at \$ 15.00 totaling:	\$ 15.00
Shipping and Handling totaling:	\$ 19.00
For a grand total of:	\$ 133.75

From the Desk of:

Village Trustee Ed Zimel, Jr

2121 W. Lake St
Hanover Park, IL. 60133

630.461.3615
ezimel@hpil.org

Flag Etiquette:

The fundamental rule of flag etiquette is: treat all flags with respect and common sense.

When flown on the same halyard as The Stars and Stripes the Flag of Honor and the Flag of Heroes should be flown under The Stars and Stripes and The Stars and Stripes should never be smaller.

Neither Flags of Honor nor Heroes take precedence over each other and therefore, when flown together, on the same halyard, it is left to the appreciation of their owner which one should be flown highest.

The Flag of Honor and Flag of Heroes may be flown, draped or hung any time their owner deems appropriate and should be flown on Patriot Day and throughout the month of September in remembrance of the lives lost to the terror attacks of September 11th 2001.

On September 11th* The Flag of Honor and the Flag of Heroes may be flown at half-staff in sign of mourning. When one Flag is flown at half-staff all other Flags flown with it should be flown at half-staff. Flags flown at half-staff should first be raised to their peak and then lowered to half-staff. The Stars and Stripe is raised first and lowered last.

No Flag should be flown during weather which might damage it, based on a common sense interpretation of circumstances.

To extend the life of a Flag, when it is torn it should be repaired and under no circumstances should a Flag be folded while wet.

When a Flag is no longer dignified in appearance and cannot be repaired, it should be destroyed in a dignified way, burned or sealed in a bag or box before being sent out for trash collection.

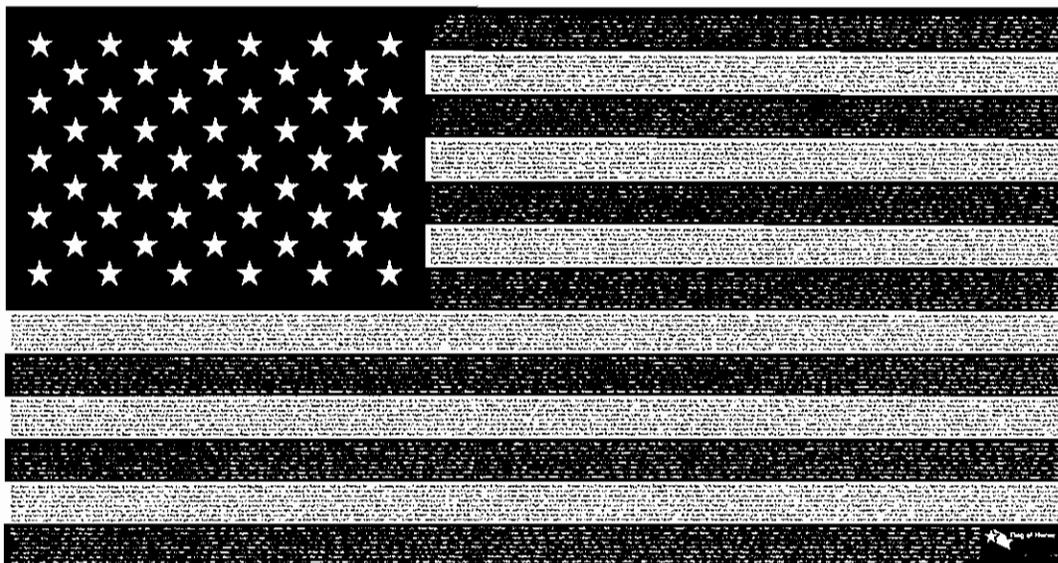
***Congress approved a joint resolution December 18, 2002 authorizing the president to designate September 11 of each year as Patriot Day.**

From the Desk of:

Village Trustee Ed Zimel, Jr

2121 W. Lake St
Hanover Park, IL. 60133

630.461.3615
ezimel@hpil.org

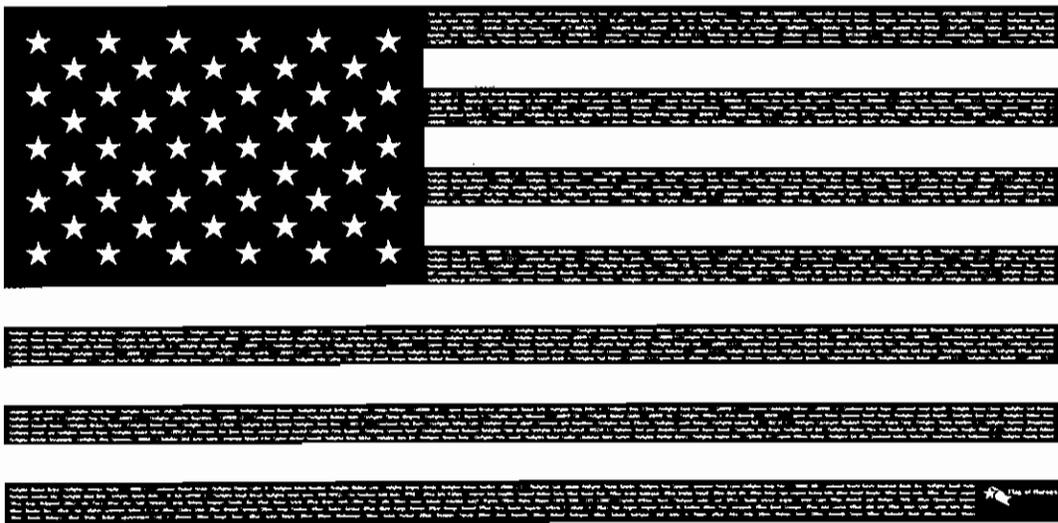


Flag of Honor™

This flag contains the names of those killed in the terrorist attacks of 9.11.*
Now and forever it will represent their immortality
We shall never forget them

*As of 09/11/2006 - COPYRIGHT 2004 ME

www.FlagofHonor.org e-mail: info@FlagofHonor.org



Flag of Heroes™

This flag contains the names of the emergency services personnel who gave
their lives to save others in the terrorist attacks of 9.11.*
Now and forever it will represent their immortality
We shall never forget them

*As of 09/11/2006 - COPYRIGHT 2004 ME

www.FlagofHeroes.org e-mail: info@FlagofHeroes.org



Village of Hanover Park

AGENDA MEMORANDUM

TO: Village President and Board of Trustees

FROM: Ron Moser, Village Manager
Lafayette Linear, Director of Finance

SUBJECT: Selection of an auditing firm to provide professional services

ACTION

REQUESTED: Approval Concurrence Discussion Information

MEETING DATE: Board Workshop - March 3, 2011

Discussion

The Village President and Board of Trustees directed staff to issue a Request for Proposal (RFP) for professional auditing services to audit the financial statements for the fiscal year ending April 30, 2011, with an option of also auditing fiscal years 2012, 2013 and 2014.

The following is a summary of the proposals received:

	FY			
	2011	2012	2013	2014
Sikich	33,660	34,725	35,850	36,975
Wolf and Company	\$ 34,600	\$ 35,300	\$ 36,100	\$ 36,800
Baker Tilly	35,775	36,490	37,220	37,960

Staff reviewed the proposals and interviewed all three firms and determined that they all met the requirements of the RFP. During the interview process, we were impressed with the credentials and the non-auditing services that Sikich offered. In our opinion, Sikich will provide an in-depth and detailed audit. Sikich was also the low bidder.

Subsequent to the review of Sikich's proposal and concurrence by the Village Board, Attorney Bernard Paul will review Sikich's proposed agreement and staff will present the agreement to the Village Board for approval.

Attachments: Sikich RFP

Agreement Name: _____

Executed By: Village Manager

VILLAGE OF HANOVER PARK, ILLINOIS

**PROPOSAL TO PROVIDE
PROFESSIONAL AUDITING SERVICES**

**For the Fiscal Year Ending
April 30, 2011
With an Option for the Fiscal Years Ending
April 30, 2012-2014**

**Sikich LLP
Certified Public Accountants & Business Advisors
998 Corporate Boulevard
Aurora, Illinois 60502
(630) 566-8400
December 31, 2010**

**Contacts:
Daniel A. Berg, CPA
James R. Savio, CPA, MAS**

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Certified Public Accountants & Business Advisors



998 Corporate Boulevard • Aurora, IL 60502

*Members of American Institute of
Certified Public Accountants*

December 31, 2010

Lafayette Linear
Finance Director
Village of Hanover Park
2121 W. Lake Street
Hanover Park, Illinois 60133

Dear Mr. Linear,

Sikich LLP is pleased to be considered for the appointment as independent auditors for the Village of Hanover Park. We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in our proposal on the following pages. Moreover, while our fee for the services required by the Village may be higher than that of other proposals, we must stress that any increase in costs can be justified by:

- The quality of our professional staff, as noted by their advanced degrees and their active participation in numerous civic and professional organizations.
- The expertise that we possess in the state and local government industry, as demonstrated by:
 - Our clients' success in obtaining the coveted Certificate of Achievement for Excellence in Financial Reporting;
 - Our staff's presentations at conferences, seminars and training courses for various state and local government organizations;
 - Our leadership roles in the state CPA Society and the Illinois Government Finance Officers Association on implementing complex new pronouncements; and
 - The fact that we audit five of the eight AAA rated municipalities in the State of Illinois, five of the twelve AAA rated park and recreation districts, and one of only three AAA rated community colleges.
- The benefits our clients receive from the audit planning and significant preliminary work we perform so that audit issues may be identified early and resolved on a timely basis.
- The depth of our audit procedures, as depicted in our specific audit approach and as noted by our government clients.
- The quality and timeliness of the information that we can provide to the Village.
- The experience we have providing professional services to more than 350 units of local government in Illinois annually; which assists us in identifying best practices in the industry that we share with our clients (more than forty percent of our practice is devoted to serving local governmental entities).

Our Firm's expertise will not only enable the Village to continue to apply for and receive the coveted Certificate of Achievement for Excellence in Financial Reporting but also to correctly and cost effectively implement new statements and interpretations issued by the Governmental Accounting Standards Board. We believe this proposal demonstrates our capabilities to serve not only as independent auditors, but also as valued advisors and consultants to the Village, the President, the Board of Trustees, and management.

Our audit team is tailored to each client's specific needs drawing staff from our state and local government team. We emphasize:

- Consistency and quality of staffing in multi-year engagements, including assigning staff from our state and local government team who focus on providing services to the local government industry year round and assigning staff who are familiar with the HTE/Naviline software used by the Village;
- A high degree of efficiency using the latest paperless audit technology available (including the use of IDEA data extraction and analysis software);
- The identification of opportunities for improved financial or procedural performance; and
- A focus on areas that present the greatest audit risk.

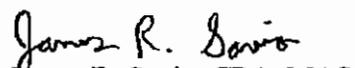
We have received the Request for Proposal (RFP) and are prepared to commit the resources necessary to provide services of the highest quality to the Village of Hanover Park. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of work to be performed and the timing requirements as specified in the RFP and are committed to performing the specified services within the stipulated timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for ninety (90) days, and look forward to the possibility of serving the Village.

Sincerely,
Sikich LLP


Daniel A. Berg, CPA
Partner

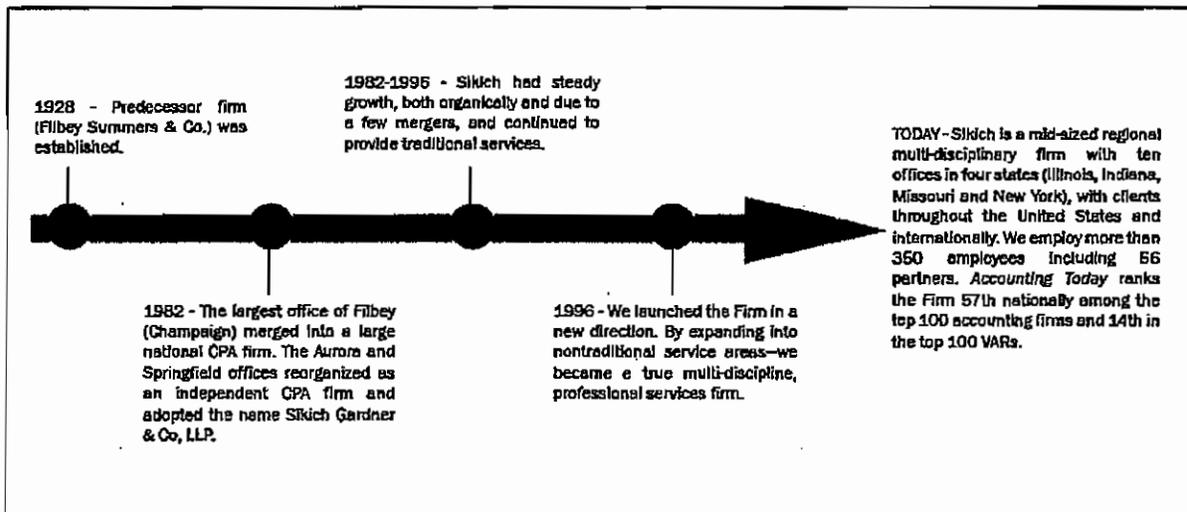
Sincerely,
Sikich LLP


James R. Savio, CPA, MAS
Senior Manager

PROFILE OF INDEPENDENT AUDITOR

Experience

The Firm of Sikich LLP traces its foundation to a predecessor firm founded in 1928. Today we are one of the fastest growing regional firms in the Midwest with seven offices in Illinois located in Aurora, Buffalo Grove, Chicago, Decatur, Naperville, Rockford, and Springfield and offices in Indianapolis, Indiana; New York, New York; and St. Louis, Missouri. We have been recognized as one of Chicago's 101 Best and Brightest Companies to Work For, (Recognition: 2010, 2009, 2008, 2007, and 2006). In addition, *Crain's Chicago Business 2010 Book of Lists* ranks Sikich as Chicago's 11th largest Accounting Firm and *Accounting Today Top 100 Firms*, 2010 ranks Sikich 57th nationally.



Through these offices, we provide a wide spectrum of services including audit, tax, accounting, and management consulting services. In addition, through various other service areas of Sikich, we provide information technology products and services, investment banking, human resource services, employee benefit plan services, marketing and design services, retirement plan services, and wealth management.

Client service needs are met promptly and professionally by our unique team philosophy, which allows each client to work with a team of specialists that focus on providing these services to a specific industry. Government and non-profit organizations, manufacturing and distribution, construction, and professional service firms are some of the more significant industries served by these teams.

Qualifications and Technical Expertise

Sikich has an established reputation as one of the leading providers of professional services in the Midwest to governmental entities. Our team of professionals specialize in the management, operations, and financing of general purpose state and local governments, park districts, intergovernmental organizations, and special districts. This focus and our exemplary reputation assures the Village of Hanover Park the highest quality work and the most cost effective delivery of services. Sikich's state and local government team provides services to more than 350 counties, cities, villages, towns and other Illinois governments, including the second, fifth and eighth largest cities and the second and third largest park districts. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our Firm to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- Government Finance Officers Association of the United States and Canada (GFOA)
- Illinois Government Finance Officers Association (IGFOA)
- International City/County Manager's Association (ICMA)
- Illinois Municipal Treasurers Association (IMTA)
- Illinois Association of Park Districts (IAPD)
- Illinois Parks and Recreation Association (IPRA)
- American Institute of Certified Public Accountants (AICPA)
- Illinois CPA Society (ICPAS)
- AICPA Government Audit Quality Center
- GFOA Special Review Committee (SRC)
- IGFOA Technical Accounting Review Committee
- ICPAS Governmental Report Review Committees
- National Association of College and University Business Officers (NACUBO)
- Central Association of College and University Business Officers (CACUBO)

Moreover, members of the Sikich government services team have served as expert speakers to these organizations, state GFOAs and others for formal presentations at local meetings and annual conferences on a variety of governmental accounting, auditing and financial reporting topics. Finally, we have also developed governmental accounting, auditing and financial reporting training courses for various organizations with members of our Firm serving as lead instructors for the courses.

The Illinois Government Finance Officers Association annually sponsors Basic, Intermediate and Advanced Governmental Accounting and Financial Reporting seminars that are developed and instructed by Sikich staff members. Moreover, our staff assisted IGFOA in developing responses to due process documents and in testifying before the Governmental Accounting Standards Board (GASB). In addition, we provide complimentary training seminars for our clients on a variety of accounting, financial reporting, and technology topics.

Quality Control

The Village of Hanover Park can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our Firm has been a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office (GAO), for more than twenty-five years. In 2008 we received our seventh consecutive peer review unmodified report, without a letter of comments. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee and our Director of Quality Assurance. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich is a member of the AICPA Governmental Audit Quality Center (GAQC), which is a firm-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services.

Statement of Independence

Sikich has evaluated its independence from the Village of Hanover Park in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2007 revision, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the Village of Hanover Park, and is independent with respect to any non-attest services provided to the Village of Hanover Park, both in fact and in appearance to any knowledgeable third party.

License to Practice in Illinois

The Firm of Sikich LLP is a licensed Public Accountant Limited Liability Partnership in Illinois (license #66003284). All of the partners and managers assigned to the engagement are registered and licensed Certified Public Accountants (CPAs) in Illinois. In addition, all of the professional staff assigned to the engagement are full-time staff and are either registered Certified Public Accountants or are completing the exam.

Getting the Most from Your Audit Firm

Sikich goes beyond providing traditional accounting, auditing and tax services. While this proposal addresses the specifics of the audit engagement, Sikich offers the Village of Hanover Park additional value as part of our service. Beyond providing access to senior resources when issues arise, we commit to keeping you apprised of all matters affecting the Village of Hanover Park, such as new accounting pronouncements, employee benefit regulations, and other issues relevant to the government industry. We will keep you informed of these matters as they arise and take a proactive role to avoid last minute crises. We accomplish this goal by anticipating your needs based on our experience with you and your industry and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients.

Recent Sikich seminar topics include:

- Governmental Accounting and Financial Reporting Update
- Implementing Government Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*
- Demystifying Financial Ratios
- IDFPR Presentation on the New Pension Reporting Format
- Payroll for Government Entities
- Employee Handbook Workshop
- HR Benchmarking Seminar

Additional Sikich Resources

Sikich is a full service CPA Firm with various service areas providing a wide array of business and financial services for our clients. These services include:

- Accounting
- Auditing
- Tax services
- Employee benefit plan consulting and audits
- Technology selection/production and implementation
- Network installation and administration
- Human resource consulting and outsourcing
- Local government management services
- Marketing and design services
- Investment management services for individuals and pension plans
- Police and fire pension fund accounting and financial reporting services

Through these service areas, management advisory services in various specialized areas are available should the need for such assistance arise. Our additional services engagements are directed by partners, principals and other professionals who have experience in management consulting and in the specific areas we are requested to review. Independence standards may preclude us from performing some additional services for the Village and we would need to review the standards and the types of services with the Village before proposing on any additional engagements.

Our governmental clients often require services in special areas such as:

- Budget development
- Trend monitoring and forecasting
- Rate settings
- Bond issuances and refundings
- Escrow verifications
- Cash management
- Employee benefits
- EDP applications
- Accounting policies and procedures documents
- Staff training
- Temporary staffing
- Insurance and risk management analysis
- Personnel policy development and implementation

We have a proven track record of assisting our governmental clients in these as well as other specialized areas. Areas that may be of interest to the Village of Hanover Park are technology; human resource consulting and employee benefits services; and local government management services.

Technology

Agencies at every level of government are being asked to do more with less—and to provide detailed, timely information about how every public dollar is spent. Constituent service and accountability have become popular catch phrases, but enhancing services and ensuring fiscal responsibility can be extremely challenging. Every day, Microsoft products and solutions are being used by government agencies to help do just that. Sikich works closely with our government clients to provide integrated, flexible, and affordable tools that help government agencies reduce service and delivery costs, improve operating efficiency, and satisfy citizen demands. Sikich works closely with government agencies to understand the challenges they face and offer effective solutions for the complex needs of this industry. Our solutions are helping transform government effectiveness, efficiency, and accountability by giving you greater access to financial information and tighter control over spending priorities. Sikich provides governmental entities access to the best in government-focused financial and technology solutions. As technology constantly changes, so does the opportunity for you to increase the efficiencies of your governmental operations and services. Sikich is dedicated to improving your technology infrastructure by balancing your needs and resources to implement the most-suitable, cost-effective network solution.

Human Resource Consulting and Employee Benefits Services

Sikich helps clients meet the challenges of an ever-changing business environment, freeing them from the complexities of recruitment, employee retention, and compliance issues. Sikich partners with our clients to provide customized human resource services that meet their needs. Drawing from our experience in human resource management, Sikich's consulting staff is able to provide everything from a human resource compliance review to performance management to compensation reward systems. With Sikich's expertise and industry knowledge, we offer clients a winning combination of innovative human resource solutions.

Employee benefits continue to be one of the most important ways to attract and retain valued employees. Creating a plan that balances the goals of both the organization and the employees requires thorough analysis and review, as well as a great deal of time. No matter what the size of your organization, Sikich combines strategic planning, creative benefit design, and financial management to develop a unique package that will provide the best benefits at the lowest possible cost. Our services encompass total plan design, government and regulatory compliance, employee education, specialty compensation packages, cafeteria plans, and plan administration and auditing.

Performance-Based Strategic Planning

In an environment where there is increasing pressure for governments to be more efficient, effective, and transparent, strategic planning allows an organization to engage stakeholders, focus on its mission, and logically establish short and long-term goals. Our approach, performance-based strategic planning, guides the organization toward its most productive activities and focuses on an institutionalized process. The strategic planning process is a true transition, where Sikich facilitates governments in:

- Developing ideals about what they aspire to;
- Transforming ideals into ideas to meet goals;
- Converting ideas into specific, actionable items; and
- Constructing performance measures.

We ensure the results of strategic planning meet client expectations by filtering goals, objectives and/or strategies with the organization's internal capacity and available resources. The process of performance-based strategic planning has proven to assist governments in fulfilling the ideals of their community and accomplishing goals through measurable, reportable actions.

Process Improvement

Processes truly define organizations, but are often forgotten when seeking root causes to problems or managing more efficient and effective services. Improvements to existing processes - ranging from development review to utility billing - have the potential to decrease cycle time, increase quality, and result in higher customer satisfaction. Sikich employs a customer-centric approach to process improvement by involving internal and external customers to understand and make meaningful improvements while continuing to meet their needs.

SUMMARY OF THE FIRM'S QUALIFICATIONS AND EXPERIENCE

Partner, Supervisory and Staff Qualifications

Sikich currently has fifty-six partners and more than three hundred and fifty professional staff. Eight of these partners and more than fifty professional staff are devoted extensively to the Firm's local government services CPA team. We would staff the Village of Hanover Park engagement with professional staff from this industry team in our Aurora office. All work, including audit documentation and report reviews, will be conducted from this office. These staff, all of whom meet or exceed the continuing professional education (CPE) requirements contained in the U.S. Government Accountability Office's, *Government Auditing Standards* (2007) would include:

Daniel A. Berg, CPA – Engagement Partner

As engagement partner, Mr. Berg will be responsible for the overall management of the audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the Village's comprehensive annual financial report (CAFR). Moreover, our Firm's philosophy is to have the team leader on location during the completion of the majority of fieldwork. Therefore, Mr. Berg will be present at the Village's offices during both our preliminary and final fieldwork. Mr. Berg has more than twenty-five years of experience in the state and local government industry, including performing more than eight hundred and fifty audits of municipalities and other local governmental units since 1982. Mr. Berg has served as the partner for the audits of the Cities of Berwyn, Elmhurst and Warrenville, the Villages of Palatine, Glenview, Deerfield, La Grange, Oak Park, Plainfield and Shorewood, and the Arlington Heights, Wheeling, and Wheaton Park Districts. Mr. Berg, a licensed certified public accountant, is a graduate of Benedictine University with a degree in accounting.

Brian D. LeFevre, CPA, MBA – Resource Partner

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner. Mr. LeFevre has more than seventeen years of experience auditing governmental entities, including serving as partner for the audits of DeKalb County, the Cities of DeKalb, Naperville and Wheaton, the Villages of Carol Stream, East Dundee, Lake in the Hills, Palos Park and Hoffman Estates and the preparation of numerous reports for submission to GFOA's Certificate of Achievement Program. Mr. LeFevre, a licensed certified public accountant, is a graduate of Valparaiso University with a degree in accounting and Northern Illinois University with a Masters in Business Administration.

Frederick G. Lantz, CPA – Quality Control Partner

The quality control partner will provide our second partner review of the audit workpapers and the Village's CAFR. Mr. Lantz has more than twenty-five years of experience in the state and local government industry and is a nationally recognized expert in the industry. Mr. Lantz, a licensed certified public accountant, is a graduate of Northern Illinois University with a degree in accounting.

James R. Savio, CPA, MAS – Senior Manager

As senior manager, Mr. Savio is responsible for the day-to-day execution of the audit programs. Mr. Savio has sixteen years of experience auditing governmental entities, including serving as manager for the audits of the Cities of Aurora, Elgin, Naperville, Countryside, Woodstock and Lockport and the Villages of Elk Grove Village and Plainfield, including preparation of the first ever CAFR for the Cities of Aurora, West Chicago and Westchester that were awarded a Certificate of Achievement for Excellence in Financial Reporting on their first submission. Mr. Savio, a licensed certified public accountant, is a graduate of Northern Illinois University with an undergraduate degree in Accounting and a Masters degree in Accounting.

Additional Professional Staff

Other professional staff assigned to the engagement will be full-time employees of the Firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, *Government Auditing Standards (2007)*. Moreover, our government staff possesses a specific knowledge of local government accounting and reporting requirements and their application for Illinois governments. This is achieved by attending at least forty hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA as well as internal courses.

This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure the Village that our professional staff would not need any "on the job accounting or financial reporting training" by the Village's staff. Moreover, we can assure the Village of the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to the approval of the Village.

Similar Engagements with Other Governmental Entities

Following is a list of significant engagements performed last year which are similar to the engagement proposed for the Village of Hanover Park. All of these engagements were led by Mr. Berg, Mr. LeFevre or Mr. Lantz.

Name	Contact
*City of Aurora 44 East Downer Place Aurora, Illinois	Mr. Brian Caputo Treasurer/Finance Director (630) 256-3501
*City of Elgin 150 Dexter Court Elgin, Illinois	Ms. Colleen Lavery Chief Financial Officer (847) 931-5636
*City of Naperville 400 South Eagle Street Naperville, Illinois	Ms. Karen DeAngelis Finance Director (630) 420-4115
*Village of Elk Grove Village 901 Wellington Avenue Elk Grove, Illinois	Ms. Christine Tromp Finance Director (847) 357-4051
*Village of Bartlett 228 South Main Street Bartlett, Illinois	Mr. Jeff Martynowicz Finance Director (630) 837-0800
*Village of Roselle 31 South Prospect Street Roselle, Illinois	Ms. Pamela Figolah Finance Director (630) 980-8558
*City of Elmhurst 209 North York Road Elmhurst, Illinois	Ms. Marilyn Gaston Director of Finance and Administration (630) 530-3105

*These governments participate in GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (we assisted eight governments in receiving their first Certificate awarded). Sikich has more than fifty (50) clients who have applied for and received the Certificate of Achievement for Excellence in Financial Reporting. In addition, Single Audits of Federal Expenditures were performed for the Cities of Aurora, Elgin and Naperville, the Village of Elk Grove Village, and many others.

SPECIFIC AUDIT APPROACH

Audit Standards

The objective of our audit is to issue an unqualified opinion on the Village's governmental activities, business-type activities, each major fund, and the aggregate remaining fund information that collectively comprise the Village's basic financial statements as well as the combining and individual fund financial statements and schedules. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2007), the Single Audit Act of 1996 and OMB Circular A-133. Our Firm will issue an opinion on the basic financial statements with in-relation-to coverage on the combining and individual fund financial statements and schedules and on any supplemental schedules. In addition, we will apply certain limited procedures to the Required Supplementary Information. However, we will not audit the statistical or introductory sections of the CAFR, and accordingly, will not express an opinion on the information contained in these sections.

Scope of Services

We are proposing to provide the following services to the Village as specified in the RFP:

- Audit of all funds of the Village for the fiscal year ending April 30, 2011.
- Preparation of seventy-five (75) hard copies and one (1) electronic copy (.pdf) of the comprehensive annual financial report (report covers, dividers, introductory section, MD&A and certain statistical data to be provided by the Village);
- Preparation of fifteen (15) copies of the management letter for the Village, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of fifteen (15) hard copies and one (1) electronic copy of the audit reports on compliance with Public Act 85-1142 (TIF);
- Preparation of six (6) copies of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller (one electronic and five hard copies);
- Preparation of fifteen (15) copies of the Single Audit Report, if applicable;
- Assistance in completing and filing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting;
- Retain workpapers for five (5) years in accordance with Firm standards;
- Reporting to the Board of Trustees in accordance with Statement on Auditing Standards (SAS) No. 114, *Communications with Those Charged with Governance*; and
- Exit conference(s) with Village Officials to present the completed audit and related materials.

Audit Process and Schedule

<p>I. Preliminary Planning During this phase of the audit, we would meet with representatives of the Village to discuss the approach to be taken during the audit focusing on areas of particular concern to the Village as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.</p>	<p>March 2011</p>	<p>The meeting would be attended by the engagement partner and engagement manager, if necessary.</p>
<p>II. Preliminary Fieldwork During this phase of the audit, we would develop an understanding and documentation of the Village's accounting and administrative controls using the Village's accounting procedures manual, EDP documentation and by interviewing staff of the Village. In addition, we may perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our planning materiality on an individual fund basis and complete a preliminary analytical review of the Village's financial position as a whole.</p> <p>In addition, we would review all minutes from the meetings of the Board of Trustees and the Pension Boards; review all ordinances adopted by the Village during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by the Village; and perform our fraud interviews in accordance with Statement on Auditing Standards (SAS) No. 99. Upon completion of this phase, we would finalize all necessary confirmations the Village will prepare; review all proposed client assisted work papers and the timing of preparation by the Village; develop our audit programs for the next phase of the audit and review and document any changes to the Village's CAFR; and prepare the schedule for the remainder of the audit.</p>	<p>April 2011</p>	<p>This phase would be completed by the engagement partner, engagement manager and one professional staff.</p>

<p>III. Fieldwork During this phase of the audit, we would complete all of our substantive testing of the account balances and prepare the draft of the Village's financial statements with a rough draft of the financial statements provided to the Village at the conclusion of field work. We would also prepare the draft of the management report. In addition, an exit conference would be held with officials from the Village to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings.</p>	<p>July/August 2011</p>	<p>This phase would be completed by the engagement partner, engagement manager and one to two professional staff.</p>
<p>IV. Workpaper review and report production During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource partner and the quality control partner. All workpapers are reviewed by the engagement partner during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon the Village's staff after fieldwork has been completed.</p>	<p>July/August 2011</p>	<p>This phase would be completed by the engagement partner, resource partner and the quality control partner.</p>
<p>V. Drafts to the Village We will deliver a preliminary draft of the CAFR at the end of fieldwork. A revised draft will be delivered by the engagement partner and reviewed in-depth with representatives of the Village within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to the Village no later than three business days after receiving all proposed changes.</p>	<p>August/ September 2011</p>	<p>This phase would be completed by the engagement partner.</p>
<p>VI. Completion of the audit Upon approval of the drafts by the Village, we will present the signed, bound copies of the comprehensive annual financial report, the management letter and the additional reports described in this proposal. The engagement partner will be available for meetings with representatives of the Village including the Village President, the Board of Trustees and management for formal presentations of the reports.</p>	<p>September/ October 2011</p>	<p>This phase would be completed by the engagement partner.</p>

<p>VII. Support to the Village Our Firm does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to the Village. In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert the Village to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of the Village.</p>	<p>Continuous</p>	<p>This phase would be completed by the engagement partner.</p>
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In future years, we would develop a similar plan and timeframe with the assistance of the Village to ensure the timely identification and resolution of any critical accounting and auditing issues prior to the issuance of our opinion and the comprehensive annual financial report. These completion dates are well within the deadlines established by the Village. We have a proven track record of meeting and exceeding deadlines established by our clients.

Identification of Potential Audit Problems

Our Firm’s approach to resolving any problems that arise during the audit is the same as our overall approach to the audit, professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Finance Director. The timing of this discussion will provide the Village with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the Village President, Village Manager or the appropriate level as defined in our professional standards.

Our Firm’s philosophy on additional fees and/or billings is based on an understanding between the Firm and the client of the scope of the work to be performed. We have proposed a “not-to-exceed fee” for the audit, the scope and timing of which was specified by the Village. The billings for the audit would not exceed this fee unless the Village specifically requests that the scope of the engagement be expanded and the Village and the Firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

DOLLAR COST PROPOSAL
ATTACHMENT A
VILLAGE OF HANOVER PARK
PROFESSIONAL AUDITING SERVICES
FEE STRUCTURE

	2011	2012	2013	2014
CAFR*	\$ 27,360	\$ 28,200	\$ 29,100	\$ 30,000
Comptroller's Report	700	725	750	775
TIF Compliance Report	1,900	2,000	2,100	2,200
Single Audit	3,700	3,800	3,900	4,000
TOTAL	\$ 33,660	\$ 34,725	\$ 35,850	\$ 36,975

* CAFR includes Management Letter and GFOA Certificate Responses.

Firm Submitting Proposal:

Sikich LLP
998 Corporate Boulevard
Aurora, Illinois 60502



Signature of Authorized Representative

Daniel A. Berg

Name of Authorized Representative

Partner

Title

December 31, 2010

Date

APPENDIX TO ATTACHMENT A

These fees assume that the Village will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances. These fees also include the cost to implement any new GASB pronouncements during the duration of the proposal, except for GASB Statement No 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We would negotiate our fees separately for the implementation of this pronouncement. We currently estimate this fee to be between \$750 and \$2,000.

We invoice our clients on a monthly basis as services are provided. In accordance with Illinois Compiled Statutes, payments for all services are due within sixty (60) days of receipt of an invoice. Invoices not paid within sixty days are assessed a finance charge of one (1) percent per month (12% annually).

Schedule of Professional Fees by Category – Fiscal Year 2011

	Hours	Standard Hourly Rate	Quoted Hourly Rate	Fiscal Year 2011 Total
Partners	50	292	175	\$ 8,750
Managers	80	195	117	9,360
Seniors	100	134	80	8,000
Staff	80	118	70	5,600
Other (Specify)				
Administrative	30	110	65	1,950
			Subtotal	33,660
			Out of Pocket Expenses	-
			Meals and Lodging	-
			Transportation	-
			Other (specify)	-
			Total All-Inclusive Maximum Price for FY 2011 Audit	\$ 33,660

The standard hourly rates are based on rates in effect as of December 31, 2010. Additional services, should they be requested, would be negotiable based on our standard rates in effect at that time.

EXHIBITS

Attachment A

Engagement Team Biographies

- Daniel A. Berg, CPA
- Brian D. LeFevre, CPA, MBA
- Frederick G. Lantz, CPA
- James R. Savio, CPA, MAS

State & Local Government Services

Firm Profile

Peer Review – Unmodified Report

Accounting & Consulting Services

Daniel A. Berg, CPA

Partner



998 Corporate Blvd.
Aurora, IL 60502
Phone: 630.566.8535
Fax: 630.236.4665
dberg@sikich.com

SERVICE AREAS

Governmental Audit, Accounting
Governmental Financial Reporting

EXPERIENCE

Daniel A. Berg, CPA, is a partner in the Aurora office. With more than 25 years experience in public accounting, Dan concentrates on serving Sikich's governmental clients in all areas of accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, cash and debt management, and cable television franchise agreed-upon procedures. Dan has participated in more than 850 audits of municipalities and other governmental units since 1982. He has developed training materials and served as lead instructor for governmental accounting, auditing and financial reporting training courses for internal accounting staff and external audiences.

EDUCATION

Bachelor's Degree in Accounting, Benedictine University

AFFILIATIONS

Illinois CPA Society (ICPAS)
Government Finance Officers Association (GFOA)
GFOA Special Review Committee
Illinois Government Finance Officers Association (IGFOA)
Illinois Association of Park Districts (IAPD)
National Association of College and University Business Officers (NACUBO)
Central Association of College and University Business Officers (CACUBO)



Accounting & Consulting Services

Brian D. LeFevre, CPA, MBA

Partner



998 Corporate Blvd.
Aurora, IL 60502
Phone: 630.566.8505
Fax: 630.499.5885
blefevre@sikich.com

SERVICE AREAS

Governmental Audit, Accounting
Governmental Financial Reporting
Police and Fire Pension Accounting Services

EXPERIENCE

Brian D. LeFevre, CPA, MBA, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting and cash and debt management. Brian has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1993. He has also been responsible in developing and serving as lead instructor for governmental accounting, auditing and financial reporting training courses internally for the firm and for the Illinois Government Finance Officers Association (IGFOA). Brian serves as Chair of the GAAP Basis Subcommittee of the Government Report Review Committee of the Illinois CPA Society.

EDUCATION

Bachelor of Science Degree in Accounting, Valparaiso University
Master of Business Administration, Northern Illinois University

AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)
Illinois CPA Society (ICPAS)
Chairman, Governmental Report Review Committee
Illinois Government Finance Officers Association (IGFOA)
Illinois CPA Society Government Report Review Committee, GAAP Basis Chairperson
GFOA Special Review Committee
Illinois Public Pension Fund Association (IPPFA)
Aurora Downtown Kiwanis Club, Former Treasurer and Board Member
Greater Aurora Chamber of Commerce Leadership Academy, Class of 1996
Lord of Life Church, Former Executive Director and Treasurer



Accounting & Consulting Services

Frederick G. Lantz, CPA

Partner-in-Charge, Government Services



998 Corporate Blvd.
Aurora, IL 60502
Phone: 630.566.8557
Fax: 630.499.7557
flantz@sikich.com

SERVICE AREAS

Governmental Audit, Accounting
Governmental Financial Reporting

EXPERIENCE

Frederick G. Lantz, CPA, is responsible for providing technical services to Sikich's clients in all areas of governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, and cash and debt management. Prior to joining Sikich, Fred was the assistant director for the Technical Services Center of the Government Finance Officers Association of the United States and Canada (GFOA), where he was a nationally recognized expert in the state and local government industry. At GFOA, Fred was responsible for managing the Certificate of Achievement for Excellence in Financial Reporting Program, providing accounting, auditing, and financial reporting assistance to state and local government officials and their auditors, and serving as a liaison to the Governmental Accounting Standards Board. Fred also developed courses and served as lead instructor for governmental accounting, auditing, and financial reporting training courses. He is a nationally recognized speaker, having spoken at state GFOA and CPA Society meetings and conferences.

EDUCATION

Bachelor of Science Degree in Accounting, Northern Illinois University
Graduate of Advanced Government Finance Institute, University of Wisconsin-Madison

AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)
Illinois CPA Society (ICPAS)
Government Finance Officers Association (GFOA)
Illinois Government Finance Officers Association (IGFOA),
2004-2006 Executive Board of Directors
National Association of College and University Business Officers (NACUBO)
Central Association of College and University Business Officers (CACUBO)
GFOA Special Review Committee
IGFOA Technical Accounting Review Committee

ARTICLES

"Analysts Warns About Foreclosures," *Chicago Tribune*, April, 2007
"Illinois Eyeing Supreme Court Case on State Tax Breaks," *Crain's Chicago Business*, March, 2006



Accounting & Consulting Services

James R. Savio, CPA

Senior Manager



998 Corporate Blvd.
Aurora, IL 60502
Phone: 630.566.8516
Fax: 630.499.5656
jsavio@sikich.com

SERVICE AREAS

Governmental Audit, Accounting
Governmental Financial Reporting

EXPERIENCE

James R. Savio, CPA, is a manager at Sikich. Jim provides audit and consulting services for a variety of municipalities and other government units.

EDUCATION

Bachelor's Degree in Accounting, Northern Illinois University
Master of Accounting Sciences, Northern Illinois University

AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)
Illinois CPA Society (ICPAS)
Illinois Government Finance Officers Association (IGFOA)
Aurora Foundation Scholarship Program Committee
Greater Aurora Chamber of Commerce Leadership Academy, Class of 1998
Off the Ground Dance Troupe Annual Fundraiser, Past Co-Chairman





State & Local Government Services

For many years, Sikich has maintained a strong reputation as a premier provider of professional services to the government sector. The high regard our clients hold for us is due to three crucial service commitments that we bring to each engagement: a highly skilled and experienced staff and management team dedicated to government services; an in-depth understanding of the governmental fiscal, management, operating, and regulatory environments; and timely and cost effective service delivery.

Regardless of the budgetary constraints of a local government, the different - and at times - conflicting demands of multiple constituencies, or the implementation schedules of new regulations, our government services team provides a full range of high quality, timely services to ensure you meet the goals of your government.

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Towns
- Park Districts
- Special Districts
- Public Libraries
- Higher Education
- Cable Franchising Authority Services

Offices

- Aurora, IL
- Buffalo Grove, IL
- Chicago, IL
- Decatur, IL
- Naperville, IL
- Rockford, IL
- Springfield, IL
- Indianapolis, IN
- St. Louis, MO
- New York, NY

Our government services team is second to none. The reports we prepare for clients have received national recognition for their usefulness in providing financial information to elected officials, rating agencies, creditors, and investors.

State & Local Government

Service Checklist: State & Local Government Services

ACCOUNTING & ASSURANCE SERVICES

- Audit & Accounting Services
- Single Audits of Federal Expenditures
- Limited Procedure Engagements/Agreed Upon Procedures
- Grant Specific Audits
- Tax Increment Financing Compliance Audits
- Revenue Compliance Audits
- Escrow Verifications
- Monthly, Quarterly & Annual Accounting & Bookkeeping Assistance
- Payroll Processing
- Temporary Staffing
- Electronic Filing of Pension Fund Annual Financial Reports
- Electronic Filing of Local Government Annual Financial Reports
- Revenue & Expenditure Forecasting
- Current & Long-term Budget Development & Analysis
- Debt Management & Policies
- Cash Management & Policies
- Internal Control Evaluation & Implementation
- Accounting Procedure Manuals
- Cash Flow Analysis
- Rate Modelling
- Implementation of New GASB Pronouncements
- Police & Fire Pension Plan Accounting & Consulting Services

EMPLOYEE BENEFIT PLAN CONSULTING

- IRS Compliance Review
- Pension Fund Outsourcing
- Section 125 Plan/HRA/HSA Consulting

HUMAN RESOURCE CONSULTING

- Recruiting & Onboarding Services
- Compensation & Benefits' Design & Administration
- Employee Relations & Communications
- Training & Development
- Performance Management
- Employee Retention
- Outplacement
- Employment Law Compliance
- HR Outsourcing
- Management Coaching
- Workforce Planning

CORPORATE FINANCE / INVESTMENT BANKING

- Strategic Advisory
- Capital Raises

TECHNOLOGY SERVICES & PRODUCTS

- Customer Relationship Management
- Electronic Data Interchange (EDI)
- Application Hosting
- Windows/Active Directory
- Network and Internet Security
- LAN/WAN Connectivity
- Exchange/Messaging
- Website Development
- Web Applications
- Intranets and Extranets
- Financial Management Software Solutions

Library Services

- Desktop Security for Publicly Accessible Computers
DeepFreeze, Public Web Browser, Windows Group Policy
- Public PC Time & Print Management (PC Reservation, SAM, LPT:
One, Pcounter)
- Network Segregation: Establishing Separate Networks for Staff &
Public Computers
- Secure Wireless Networks for Staff
- Wireless Hotspots for Patrons
- Internet Connectivity & Other Services (Illinois Century Network &
Others)
- Security: Firewalls, VPNs, Antivirus, AntiSpyware
- Secure Library Automation Systems: Workflows, Millennium, Anzio

MARKETING & DESIGN SERVICES

- Brand Development
- Graphic Design
- Website Design
- Photography
- Video Production

PERFORMANCE MEASUREMENT

- Performance Measurement Platform
- Developing a Custom Dashboard
- Strategic Planning
- Performance Audits
- Balanced Scorecard Methodology
- Exit & Succession Planning

Need additional information? Check the appropriate boxes above and fax to 630-375-8810. Or email to info@sikich.com.

First Name _____

Last Name _____

Title _____

Organization _____

Email _____

Phone _____



Securities are offered through Sikich Corporate Finance LLC, a registered broker dealer with the Securities Exchange Commission and a member of FINRA and SIPC. Sikich Corporate Finance LLC is a wholly-owned subsidiary of Sikich LLP. Advisory services offered through Sikich Financial, a Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA/SIPC.



Organization: Sikich is a dynamic public accounting and consulting firm comprised of more than 350 employees. We trace the roots of our firm to 1928 and a one-man CPA firm founded in Champaign, Illinois. Today, we rank as one of the country's 100 largest CPA firms, operating ten offices in four states.

Industries: Sikich provides services and products in a wide range of industries. In certain industries, we have devoted substantial resources to develop a significant base of expertise and experience:

- Construction
- Employee Benefit Plans
- Government
- Individuals
- International Business
- Manufacturing & Distribution
- Not-for-Profit
- Professional Services

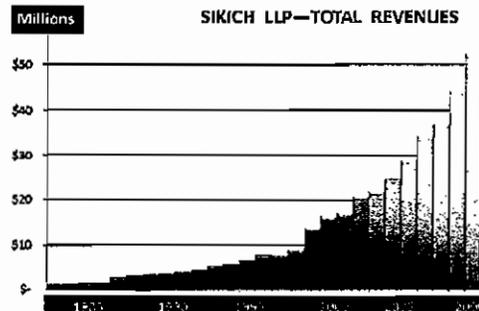
Statistics:

Revenues	\$58M
Total Partners	56
Total Employees	289
Total Personnel	345

Personnel count as of November 1, 2010

Service Areas:

- Accounting & Consulting Services
- Assurance Services
- Business Valuation
- Dispute Advisory Services
- Human Resource Consulting
- Investment Banking
- Marketing & Design Services
- Performance Measurement
- Retirement Plan Services
- Tax Services
- Technology Services & Products
- Wealth Management



- Awards:**
- 2010, Best Accounting Firms to Work for by *Accounting Today*
 - 2010, 2009, 2008, 2007, 2006, *Chicago's 101 Best and Brightest Companies to Work For*
 - 2009, Best Places to Work in Central Illinois, sponsored by *The Springfield Business Journal*
 - 2010, *Accounting Today Top 100 Firms*: ranked 57th nationally
 - 2010, *Accounting Today Regional Leaders - Top Firms: Great Lakes*: ranked 9th
 - 2010, *INSIDE Public Accounting 100 Largest Accounting Firms*: ranked 55th nationally
 - 2010, *Accounting Today Top 100 Value Added Reseller (VAR)*: ranked 14th
 - 2007, *Public Accounting Report Top 100*: ranked 73rd, America's 100 Largest Public Accounting Firms
 - 2010, *The Business Ledger Book of Lists*: ranked 4th, "Accounting Firms;" Chicago Western Suburbs
 - 2010, *Crain's Chicago Business Book of Lists*: ranked 11th, "Accounting Firms"
 - 2009, 2008, 2006, Sikich designated as member of the Microsoft Business Solutions Inner Circle
 - 2009, Named "Killer VAR" by *Accounting Today*
 - 2006, 2005 Two Sikich business solutions clients awarded Microsoft Business Solutions Pinnacle award
 - 2005, Certified Microsoft Dynamics - NAV Partner of the Year
 - 2002, Business Achievement Award: Excellence in Business, Medium Company, sponsored by *The Business Ledger*
 - 2000 - 2009, Microsoft Gold Certified Partner

Firm Profile

Certifications:

All professional accounting staff having more than one year of experience have earned or are working toward earning the designation of Certified Public Accountant.

Sikich LLP is a member of the American Institute of Certified Public Accountants' *Governmental Audit Quality Center* and the *Employee Benefit Plan Audit Quality Center*. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality.

In 2009, Sikich LLP received its 7th consecutive Unmodified Peer Review letter without comment. This is the highest level of practice quality recognized in the public accounting profession.

Microsoft Gold Certified Partner



Sikich is a Microsoft Gold Certified Partner; ranked among the top 1% of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- | | |
|--|--|
| Microsoft Small Business Specialist | MRMS (Microsoft Retail Management Systems) |
| MCP (Microsoft Certified Professional) | CISA (Certified Information Systems Auditor) |
| MCSE (Microsoft Certified System Engineer) | CNE (Certified Novell Engineer) |
| CCNA (Cisco Certified Network Associate) | MS CSM (Microsoft Customer Service Manager) |
| CCDA (Certified Cisco Design Associate) | MS CAE (Microsoft Certified Account Executive) |
| CCEA (Citrix Certified Enterprise Administrator) | MCDBA (Microsoft Certified Database Administrator) |

Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) has been ranked by the International Accounting Bulletin as the third largest international association of independent accounting firms for 2009. The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination; the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency and quality service of a local firm.



Offices

Corporate Location 998 Corporate Blvd. Aurora, IL 60502 T: 630.566.8400 F: 630.566.8401	1400 Lake Cook Rd. Suite 155 Buffalo Grove, IL 60089 T: 847.478.9000 F: 847.478.1200	225 W. Washington St. Suite 1610 Chicago, IL 60606 T: 312.458.0000 F: 312.896.1582	132 S. Water St. Suite 300 Decatur, IL 62523 T: 217.423.6000 F: 217.423.6100
1300 Iroquois Ave. Suite 260 Naperville, IL 60563 T: 630.717.7515 F: 630.717.7150	6815 Weaver Rd. Suite 100 Rockford, IL 61114 T: 815.282.6565 F: 815.282.6666	3201 West White Oaks Dr. Suite 102 Springfield, IL 62704 T: 217.793.3363 F: 217.793.3015	8395 Keystone Crossing Suite 200 Indianapolis, IN 46240 T: 317.536.1279 F: 317.536.1307
12655 Olive Blvd. Suite 200 St. Louis, MO 63141 T: 314.275.7277 F: 314.275.2341	11 Penn Plaza 5th Floor New York, NY 10001 T: 212.946.2868 F: 646.607.2065		

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HEINOLD-BANWART, LTD.
Certified Public Accountants



Riverfront Office Center 2400 N. Main Street East Peoria, IL 61611-1795 Tel 309.694.4251 Fax 309.694.4202

July 23, 2008

To the Partners
Sikich LLP

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included, among others, audits of Employee Benefit Plans and engagements performed under Government Auditing Standards. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with the firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selective tests, therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of lack of compliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies and procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Heinold-Banwart, Ltd.