



Lauterbach & Amen

DUE DATE:

February 27, 2026

# SERVICE PROPOSAL

## AUDIT SERVICES

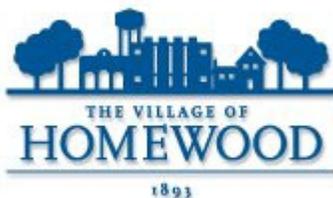
PREPARED FOR:

**Village of Homewood**

FOR THE YEARS ENDING:

April 30, 2026, 2027,  
and Optional Years

April 30, 2028, 2029, 2030 and 2031



SUBMITTED BY:

**Ronald J. Amen, Partner**  
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# TABLE OF CONTENTS

---

**3** Transmittal Letter

---

**4** Firm Profile

---

**10** Audit Services Approach

---

**15** Key Engagement Personnel

---

**22** Price and Billing

---

**24** References

---

**26** Compliance and Credentials

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February 27, 2026

Village of Homewood  
2020 Chestnut Road  
Homewood, Illinois 60430

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Village of Homewood (Village).

This proposal includes information about our firm, team, and strong reputation for delivering high-quality service, along with an overview of our audit approach and its scope. L&A is a firm with a focused specialization in the governmental sector, enabling us to deliver unmatched expertise, service quality, and a tailored audit process. Our 13 partners collectively bring over 250 years of exclusive government auditing experience, with additional backgrounds in nonprofit, tax, and commercial sectors. This depth of experience will directly benefit the Village. L&A is fully equipped and committed to consistently exceeding your expectations.

At L&A, we commit to delivering services to our clients with a dedication to excellence and altruism. As a firm, we are unwavering in our commitment to upholding not only the legally mandated professional standards and guidelines but also strict moral standards. Our pride lies in the value we bring to our clients through our exceptional client service approach. We aim to attract and keep exceptionally skilled team members who align with our fundamental values: respect, teamwork, balance, and passion. This commitment is geared towards serving our clients as the premier professional service provider. Our profound expertise and competency will establish an unparalleled personal client relationship. Simultaneously, we foster a challenging and rewarding culture for our team members, aiming at personal and professional growth and development.

We are enthusiastic about the opportunity to continue to serve the Village and are fully committed to delivering high-quality service within the agreed-upon timeline. We believe our team's talent and extensive experience position us to provide a thorough and reliable audit at a fair and competitive rate. The partners signing this proposal are authorized to represent the Firm, submit this proposal, and enter into a contract with the Village. This proposal constitutes a firm and irrevocable offer for a period of 60 days. Should you have any questions or wish to discuss any aspect further, please don't hesitate to contact us. We look forward to your response.

Respectfully Submitted,

Ronald J. Amen  
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Matt R. Beran  
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# FIRM PROFILE

Lauterbach & Amen (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

## OUR SERVICES



Audit Services



Actuarial Services



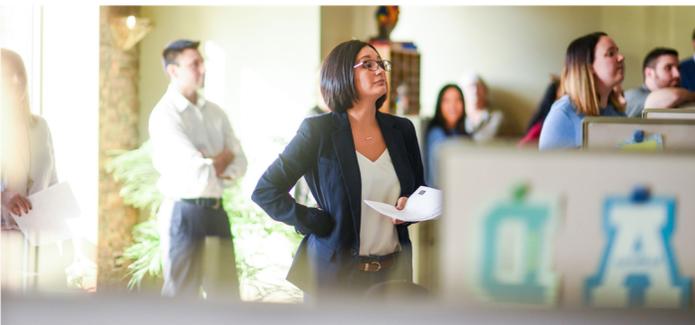
Client Accounting & Advisory Services



Tax Services

## OUR TEAM

13 Partners  
50+ Managers  
200+ Staff



## OUR INDUSTRIES

Government  
Private Sector  
Nonprofit



Municipalities

135+



Park Districts

75+



School Districts

50+



Libraries

70+



Pension Funds

600+



Other Entities

125+



# FIRM PROFILE

## Firm Philosophy

At L&A, our philosophy is rooted in building trusted relationships and delivering exceptional service across every area of our expertise—from audit and actuarial services to client accounting, pension administration, and tax solutions. We believe that meaningful client service goes beyond compliance—it’s about understanding your organization’s goals, tailoring our approach to meet your needs, and being a dependable resource year-round.

With deep specialization in the governmental and nonprofit sectors, our professionals bring technical precision, proactive communication, and a sincere commitment to your success. Whether we’re guiding your pension board, supporting your finance department, or helping you navigate new standards, we approach every engagement with integrity, transparency, and genuine care.

## Firm Values



### RESPECT

We hold in high regard and acknowledge the ideas, contributions, and dedicated efforts of our valued clients and team members. This dedication fosters an exceptional professional atmosphere, one that both clients and team members take pride in supporting.

- Thoughtful, timely responses to client inquiries
- Flexible scheduling and proactive check-ins
- Ongoing communication throughout the year



### BALANCE

We are dedicated to fostering equilibrium across work, life, and community within our firm's ecosystem. We firmly believe that nurturing balance empowers our firm to deliver exceptional service to our employees and clients.

- Empowered staff who are engaged and enthusiastic
- A culture of service inside and outside the firm
- A holistic approach fostering long-term partnership



### TEAMWORK

We understand that success relies on collaboration, and our finest work emerges in an environment that promotes teamwork. Our culture extends this collaborative ethos to include our clients, creating a synergy that enhances the services we deliver.

- Strong working relationships with management
- Clear expectations and transparency
- Team continuity that builds long-term understanding



### PASSION

We take pride in the fact that each member of our team wholeheartedly believes in the services we offer and the value they contribute to our clients. Our commitment to delivering the utmost quality in services extends not only to our clients but also internally to our team members, reflecting our unwavering dedication.

- 600+ local governments and 600+ pension funds served annually
- Extensive client training and educational resources
- Engagement teams that love what they do—and it shows



# EDUCATION

We believe that strong client service and staff excellence are built on a foundation of continuous learning. Our dedication to education ensures that both clients and professionals are equipped with the knowledge and skills to succeed in today’s evolving government finance landscape.

## Empowering Clients Through Education

We provide year-round training, on-demand webinars, and essential newsletter updates to clients at no extra cost. Our training covers key topics such as:

- Free on-demand and live webinars on key accounting and compliance topics
- In-person and virtual workshops tailored to local government needs
- Newsletters, guides, and explainer resources for easy reference
- Custom training sessions for onboarding or refresher learning



*We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Scan the QR code to go to our News Page.*



## Investing in Our Professionals

To deliver exceptional service, we continually invest in the development of our team:

- All staff meet or exceed AICPA and State Society CPE requirements
- Specialized training in GASB, Uniform Guidance, and Single Audits
- Learning through in-house programs, self-study, and industry seminars
- Ongoing education with GAQC, IGFOA, IMTA, and GFOA affiliations

In accordance with our firm's quality control document, all relevant staff members must fulfill the AICPA's continuing professional education requirements. Given our specialization in government, the mandated CPE hours for the staff outlined in this proposal are specifically tailored to the government industry, with a particular emphasis on Uniform Guidance/Single Audit continuing professional education as necessitated by our field. Our firm employs a variety of methods, including self-study, in-house training, participation in State Society or AICPA programs, involvement in Government Audit Quality Center programs, and engagement with programs offered by diverse government associations.

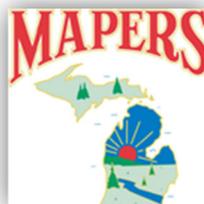
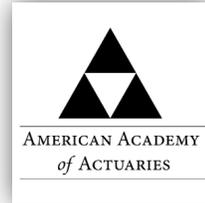




# FIRM PROFILE

## We Support the Organizations that Support You

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.





# COMMUNITY INVOLVEMENT

## A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



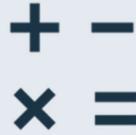
L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





# FIRM PROFILE

## Our Services



### Actuary Services

Seasoned actuaries craft data-driven pension and OPEB valuations, aligning funding strategies with stakeholder goals and regulations.



### Audit Services

Independent audits led by government specialists deliver clear, timely reports that strengthen credibility for 600-plus public-sector clients.



### Client Accounting and Advisory Services

Our talented advisory team runs accounting, reporting, payroll, and analytics, giving leaders real-time insight without added overhead.



### Tax Services

Experienced CPAs navigate complex codes to maximize savings and ensure full compliance for governments, nonprofits, and related entities.

## Depth of Services Across Government Finance

L&A offers clients a wide range of tailored financial, compliance, and advisory services. Our expertise spans critical areas such as:

- Financial Reporting & GASB Implementation
- GFOA Certificate Support (ACFR & Budget Awards)
- Utility & Rate Studies
- Federal, State & Local Grant Reporting
- Budget & Levy Assistance
- Executive Search & HR Consulting
- Policy Development & Internal Controls
- Temporary Staffing & Training
- Pension & Benefit Calculations
- Outsourced Finance Department Services
- Revenue Audits & Compliance
- Capital Asset Tracking & Reporting



# AUDIT APPROACH

## Overview

We are prepared to meet or exceed all requirements and expectations of the Village. The Leadership of L&A will be involved in all phases of the audit of the Village as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

## GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. Annually, we assist over 100 clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations



provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We are in the top ten firms nationally that submit to the program.

## Audit Scope and Standards

L&A will issue an opinion on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the Village's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical Sections of the Annual Comprehensive Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



# AUDIT APPROACH

## Client Service Timeline

Below is our proposed schedule for your audit phases:

PHASE	TIMING	TOTAL HOURS
Phase 1 Planning	April	10 Hours
Phase 2 Preliminary Fieldwork	May	20 Hours
Phase 3 Fieldwork	June	160 Hours
Phase 4 Drafts	July	40 Hours
Phase 5 Audit Completion	September	20 Hours

## Phase 1: Planning

## April

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit, we will hold a planning meeting with you to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our fieldwork procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by your team.
- Developing a schedule for completing the subsequent phase of the audit.



# AUDIT APPROACH

## Phase 2: Preliminary Fieldwork

May

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of your operations through a review of various documents and through discussions with your personnel. During this phase, we will engage in the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the Village for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit Firm and the Village.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to the industry, the questionnaires utilized are designed specifically for use on governmental engagements. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.



# AUDIT APPROACH

## Phase 3: Fieldwork

## June

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and therefore, provide for the most efficient and effective approach.

At a minimum, management is to provide supporting schedules for the following areas once we commence fieldwork:

<b>Cash</b>	<b>Accounts Payable</b>
<b>Investments</b>	<b>Payroll</b>
<b>Governmental Revenues/Receivables</b>	<b>Debt Service</b>
<b>Proprietary Revenues/Receivables</b>	<b>Fund Balance/Net Position</b>
<b>Inventories</b>	<b>Grants</b>
<b>Interfunds</b>	<b>Risk Management</b>
<b>Capital Assets</b>	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures include examinations of documents for proper approval and review of procedures for compliance with rules, regulations and internal policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a draft management letter and other required communication letters that we will review and discuss with the Village during the draft phase of the audit.



# AUDIT APPROACH

## Phase 4: Drafts

July

The final completion and quality review of the initial draft of the Annual Financial Report will be completed at our office and a draft of the Annual Financial Report and related communication letters will be provided to the Village no later than the date previously agreed to. The Village will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then coordinate with the Village a final draft where we will review the Village's questions and/or changes to the Annual Financial Report as well as the client communication letters and submit a final draft of the Annual Financial Report to the Village.

## Phase 5: Audit Completion

September

Upon approval of the drafts by the Village, we will deliver final, bound Annual Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Recommendations to improve accounting practices, procedures, and internal controls.
- Insights on new or redesigned automated systems, including control measures and efficiency improvements.
- Suggestions for operational enhancements and cost efficiencies.
- Findings on compliance with applicable rules, regulations, and laws.
- Relevant best practices and additional recommendations.
- Upcoming GASB pronouncements and auditing standards impacting future financial statements.
- All reports and communication letters provided in high-quality PDF format.

L&A strives for continual communication with Village staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Financial Report and communication letters with representatives of the Village.



# KEY ENGAGEMENT PERSONNEL

## Ronald J. Amen, CPA

### Managing Partner

With a wealth of experience spanning more than 37 years, Ron Amen has dedicated his career to serving clients in the governmental sector. He has actively contributed to a wide array of governmental engagements, involving municipalities, park districts, school districts, state and federal government entities, universities, nonprofits, and various other government organizations.



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ramen@lauterbachamen.com

## Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

## Governmental Accounting and Auditing Experience

Ron has overseen a multitude of governmental projects throughout his tenure in public accounting. His diverse assignments have encompassed audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and various other projects, offering a comprehensive overview of his professional background. Leveraging his extensive experience in government affairs, he is frequently tapped as a resource for innovative problem-solving related to local government issues. Serving in a hands-on capacity, he acts as a working partner, maintaining availability and active participation in every phase of the audit process.

Additionally, Ron has played a key role in the management of substantial commercial and nonprofit initiatives. His involvement spans audits, tax preparation, consulting, and strategic planning, addressing the needs of both commercial and nonprofit clients.



# KEY ENGAGEMENT PERSONNEL

## Matt R. Beran, CPA

### Operations Partner

Matt Beran has over 23 years of professional accounting experience, 14 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.



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## Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

## Governmental Accounting and Auditing Experience

Matt's experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties



# KEY ENGAGEMENT PERSONNEL

## Jamie L. Wilkey

### Technical Partner

Jamie Wilkey has over 25 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

### Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

### Governmental Accounting and Auditing Experience

Jamie’s experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



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# KEY ENGAGEMENT PERSONNEL

## Jennifer Martinson, CPA

### Audit Partner

Jennifer Martinson has over 15 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

### Educational and Membership Background

- University of Miami
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)

### Governmental Accounting and Auditing Experience

Jennifer’s experience in the government sector includes both audit and project-based engagements with various municipalities, park districts, libraries, counties, nonprofit entities and pension funds. Additionally, she coordinates training opportunities for these entities to ensure they are responsibly educated on all relevant topics and standards.

Jennifer also plays an active role in the supervision and development of audit procedures and personnel. This role includes the implementation of GASB pronouncements, accounting standards, and other quality control initiatives throughout all engagements, as well as the training of staff involved in these engagements. She is a technical resource to the team and to clients, and works closely with both to identify effective solutions and implement best practices.



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# KEY ENGAGEMENT PERSONNEL

## Melissa Juntunen, CPA

### Audit Partner

Melissa Juntunen has over 19 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.



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## Educational and Membership Background

- DeVry University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)
- Technical Accounting Review Committee (TARC) Member with IGFOA
- Illinois CPA Society Government Review Committee Member

## Governmental Accounting and Auditing Experience

Melissa's experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects.

Currently, Melissa oversees the audit team at L&A. This team works to complete annual financial reports, comptrollers reports, Illinois Department of Insurance reports, TIF compliance reports and Government Finance Officers Association (GFOA) filings for all audit clients of the Firm. Melissa's role includes researching new GASB pronouncements to gain an understanding of the change and how it will affect clients, audit staff, and the audit process, complete technical reviews of the annual financial reports, help train staff on new technical guidance to ensure the proper inclusion into the reports, and help communicate the changes out to clients.



# KEY ENGAGEMENT PERSONNEL

## Don Shaw, CPA

### Audit Principal

Don Shaw has over 17 years of professional accounting experience, with 15 years exclusively serving clients in the governmental sector. He has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, school districts, park districts, and pension funds.

### Educational and Membership Background

- Northern Illinois University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IASBO Training Courses

### Governmental Accounting and Auditing Experience

Don's experience in the government sector includes both audit and project-based engagements with various municipalities, school districts, park districts, counties, and pension funds. Additionally, he has provided various agreed-upon procedures over internal controls and procedures. Once testing is completed, he has provided extensive reports with suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while maintaining proper segregation of duties.

Don oversees the single audit process for the audit team at Lauterbach & Amen. This includes the training of staff and clients on single audits. In addition to performing compliance and internal control testing over grants, he provides the single audit report and assists with the report submissions. He also supervises the process and testing of program-specific grant audits administered through either the state or federal agencies.



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# KEY ENGAGEMENT PERSONNEL

## Audit Team Key Personnel

### Ann Scales, Principal

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Ann has 17 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in financial reporting requirements for Annual Comprehensive Financial Reports. Ann also has extensive nonprofit audit experience.

### Macade Thorpe, Principal

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Macade has 9 years of professional accounting experience, with 4 of those years being exclusively in the governmental sector. He is a graduate of Butler University with a Bachelor's Degree in Accounting and a Master's Degree in Public Accounting. Macade specializes in school district, township, and other municipal audits.

### Allison Kmen, Manager

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Allison has over 10 years of accounting experience, 8 in the governmental sector. She holds a Bachelor's and a Master's in Accounting from Aurora University and is a Certified Public Accountant. She specializes in municipal and school district audits, with roles in Client Accounting & Advisory Services and Auditing.

### Paul Rosario, Manager

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Paul has over 12 years of professional accounting experience in both the public and private sectors, primarily in government. Paul received Bachelor's Degrees in Accounting and Finance from DePaul University. He specializes in single audits and compliance examinations as well as auditing state agencies, municipalities, and nonprofit organizations.



# PRICING & BILLING

## AUDIT SERVICES RFP RESPONSE FORM

Firm: Lauterbach & Amen, LLP

Firm Contact/Project Manager: Ronald J. Amen, Partner

Email Address: ramen@lauterbachamen.com

Address: 668 N. River Road  
Naperville, IL 60563

Telephone and Fax Numbers: Phone: 630.393.1483 | Fax: 630.393.2516

Signature of Authorized Agent:  , Partner

Date of Proposal Submission: February 27, 2026

### PRICE STRUCTURE

	Optional Years					
	April 30, 2026	April 30, 2027	April 30, 2028	April 30, 2029	April 30, 2030	April 30, 2031
<b>Audit and all Associated Work</b>	\$24,000	\$24,900	\$25,800	\$26,800	\$27,900	\$29,000
<b>Police Pension Fund</b>	\$4,900	\$5,100	\$5,300	\$5,500	\$5,700	\$5,900
<b>Firefighters Pension Fund</b>	\$4,000	\$4,200	\$4,400	\$4,600	\$4,800	\$5,000
<b>TIF</b>	\$440	\$480	\$520	\$560	\$600	\$640
<b>Single Audit, if required *</b>	\$5,000	\$5,200	\$5,400	\$5,600	\$5,800	\$6,000

\* The Single Audit fee is for the testing of one (1) major program. An additional \$1,500 would be charged for each additional major program required to be tested.



# PRICING & BILLING

## HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	34	\$200	\$190	\$6,460
Manager	95	\$180	\$170	\$16,150
In-Charge	121	\$140	\$130	\$15,730
	250			\$38,340

Our Firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the Village. We encourage clients to contact us with questions that may arise. In addition, we provide no-cost client trainings to introduce new GASB pronouncements and auditing standards that may affect the Village, as well as providing other training topics based on client requests and needs.

## Schedules Requested

The proposed annual prices are based upon staff support at all levels from Village personnel and that the Village will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

## Additional Services

Should it become necessary for the Village to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.



## REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request.

	<b>Client</b>	<b>Contact</b>
	<b>Village of Frankfort*</b>	<b>Jenni Booth</b> 815.412.2324 <a href="mailto:jbooth@frankfortil.org">jbooth@frankfortil.org</a>
	<b>Village of Lombard*</b>	<b>Jessica Nawracaj</b> 630.620.5919 <a href="mailto:nawracaj@villageoflombard.org">nawracaj@villageoflombard.org</a>
	<b>Village of Woodridge*</b>	<b>Daren Clary</b> 630.852.7000 <a href="mailto:dclary@woodridgeil.gov">dclary@woodridgeil.gov</a>
	<b>Village of Palos Park*</b>	<b>Alison Brothen</b> 708.671.3715 <a href="mailto:abrothen@palospark.org">abrothen@palospark.org</a>

\* Indicates governments who currently hold the GFOA Certificate of Achievement.



Municipalities  
**135+**



Park Districts  
**75+**



School Districts  
**50+**



Libraries  
**70+**



Pension Funds  
**600+**



Other Entities  
**125+**



# REFERENCES

L&A is committed to maintaining high standards of quality and service. We encourage you to connect with any of the clients listed below, whom we have had the privilege of serving, to gain insights into their experiences with L&A.

## Municipalities, Townships and Counties

MUNICIPALITIES	Downs	Huntley	Naperville*	Rolling Meadows*	Walworth, WI	TOWNSHIPS
Albany	East Dundee*	Indian Head Park	New Buffalo, MI	Rosemont	Warrenville*	Addison
Algonquin*	East Hazel Crest	Inverness	New Milford	Sandwich	Washington	Benton Charter, MI
Amery, WI	East Moline*	Johnsburg*	Norridge	Savoy	West Chicago*	Blackberry
Antioch*	Elburn	Kenilworth	North Aurora*	Schaumburg*	West Frankfort	Bloom
Barrington Hills	Elk Grove Village*	Kildeer*	North Barrington	Schiller Park	Westchester	Cuba
Barrington*	Elwood*	Lake Barrington	North Chicago	Shabbona	Western Springs	Cunningham
Bartlett*	Erie	Lake Bluff	North Riverside*	Silvis	Wheeling	Elk Grove
Beach Park*	Forest Park	Lake Geneva, WI	Northbrook*	Skokie*	Willowbrook*	Geneva
Berkeley*	Fox River Grove*	Lake Villa	Northfield*	Sleepy Hollow	Wilmette*	Hanover*
Bloomington*	Frankfort*	Lakemoor	Oak Park	South Barrington	Wilmington	Maine
Bonfield	Freedom, WI	Lakewood	Orland Park	South Beloit	Wind Point, WI	Milton
Bradley*	Freeport	Lawrence, MI	Palos Park*	South Elgin*	Winnetka*	Moraine
Brookfield*	Geneseo	Libertyville*	Paris	Spring Grove	Wonder Lake	Naperville
Brown Deer, WI	Georgetown	Lincolnshire	Park Ridge*	Springfield*	Woodridge*	Northfield
Buckner	Glen Ellyn*	Lindenhurst	Paw Paw	St. Joseph, MI	Worth	Oak Park
Buffalo Grove*	Glencoe*	Lombard*	Pekin	Stickney	Yorkville*	Rutland
Burlington	Glendale, WI	Long Grove	Peotone	Stone Park	Yorkville, WI	Sugar Grove
Burlington, WI*	Glenview*	Lyndon	Pewaukee, WI	Streamwood*	<b>COUNTIES</b>	Troy
Burnham	Golf	Machesney Park	Pingree Grove*	Streator	Henry County	Vernon
Burr Ridge*	Grand Beach, MI	Manhattan*	Plano	Sugar Grove*	Houghton County, MI	Warren*
Campton Hills	Grant Park	Maple Park	Pontiac	Summit	Lake County	Wauconda
Cary*	Grayslake	Melrose Park	Poplar Grove	Sycamore*	LaSalle County	Winfield
Champaign*	Gurnee*	Midlothian	Prairie Du Chien, WI	Thornton*	Lee County	Zion
Cherry Valley	Hampshire	Minooka	Princeton	Three Oaks, MI	Pike County	
Clinton	Hanover Park*	Mokena	Prophetstown	Timberlane		
Collinsville*	Hartford, MI	Monee	Prospect Heights	Tower Lakes		
Cortland	Harvard	Montgomery*	Quincy	Urbana*		
Country Club Hills	Hinckley	Morton Grove*	Rio, WI	Vernon Hills*		
Countryside*	Homer	Mount Prospect*	Riverside*	Villa Park*		
Downers Grove*	Homewood	Mundelein*	Rock Island*	Volo*		

\* Indicates governments who currently hold the GFOA Certificate of Achievement.



# COMPLIANCE AND CREDENTIALS

## Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm's policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

## Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion within this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

## Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

## License to Practice

We confirm that both L&A as a firm and all essential personnel hold valid licenses to practice in the State of Illinois.

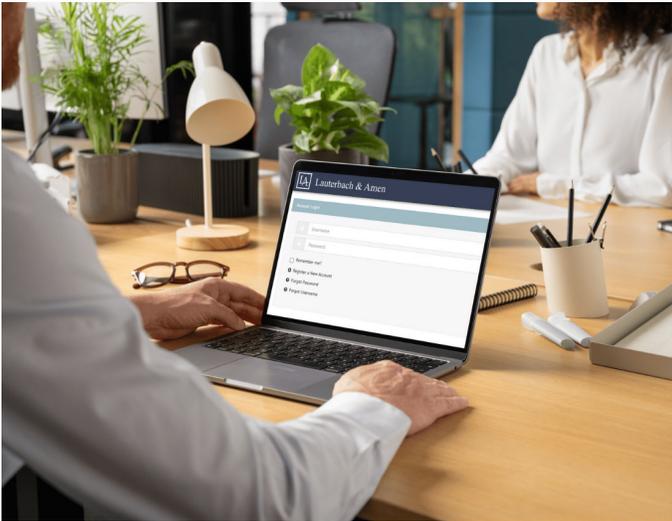
Our State of Illinois license number is 066-003655.





# COMPLIANCE AND CREDENTIALS

## Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

## L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

## Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration





# COMPLIANCE AND CREDENTIALS

## DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our

membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

## Other Information

While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.



# COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of  
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### FIRM'S RESPONSIBILITY

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

### PEER REVIEWER'S RESPONSIBILITY

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

### REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

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



# COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

## OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2022 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads 'Ellin &amp; Tucker'.

ELLIN & TUCKER

Certified Public Accountants

Baltimore, Maryland

December 29, 2022

PAGE | 2



# COMPLIANCE AND CREDENTIALS



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
3/25/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Crum-Halsted Agency, Inc. 429 N Kirk Road Suite 100 Geneva, IL 60134	CONTACT NAME: Tom Sutter	
	PHONE (A/C, No, Ext): (630) 443-7300	FAX (A/C, No): (630) 587-9826
INSURED Lauterbach & Amen, LLP 668 N River Road Suite 100 Naperville, IL 60563	E-MAIL ADDRESS: tom.sutter@onedigital.com	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Citizens of America	NAIC # 31534
	INSURER B: Allmerica Financial Benefit	41840
	INSURER C: The Hanover Insurance Company	22292
	INSURER D: At-Bay Specialty Insurance Company	19607
INSURER E:		
INSURER F:		

COVERAGES CERTIFICATE NUMBER: 2025 Standard Cert REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000
D	GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Cyber Liability			ATB662062804	3/31/2025	3/21/2026	PRODUCTS - COMP/OP AGG \$ 2,000,000 Aggregate Limit of Insurance \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			OBCA886072	3/31/2025	3/31/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED RETENTION \$			OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WZCA886039	3/31/2025	3/31/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			LHCA59592810	3/31/2025	3/31/2026	Limit per Claim / Aggregate \$ 5,000,000
C	Crime			LHCD87204607	3/31/2025	3/31/2026	Employee Dishonesty \$ 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

### CERTIFICATE HOLDER

### CANCELLATION

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Ted Rosenow, CIC/TM <i>Thodor A. Rosenow</i>

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ACORD 25 (2014/01)  
INS025 (201401)

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