

From: [Jesse Stephens](#)
To: [Drew Perkins](#)
Subject: RFP #11-2025; Auditor Services - Issue Notice of Award - Item J)(3)
Date: Monday, December 15, 2025 2:09:37 PM
Attachments: [Outlook-ea0xopad.png](#)

Dear Board of Trustees,

Sikich was the highest scoring proposer for Auditor services. Their proposal is attached for reference.

I'm seeking a motion to allow the executive director to issue a notice of award to Sikich for RFP #11-2025 and work out an engagement letter agreement for Board consideration.



Jesse Stephens, PE - Executive Director
Boone County Regional Sewer District (BCRSD)
1314 N. 7th St., Columbia, MO 65201
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SERVICE PROPOSAL

AUDIT SERVICES FOR
BOONE COUNTY REGIONAL SEWER DISTRICT

SUBMITTED BY:

Sikich CPA LLC

Victoria Dailey
CPA
Principal
314.590.2407
victoria.dailey@sikich.com

12655 Olive Boulevard, Suite 200
St. Louis, MO 63141

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TRANSMITTAL LETTER

December 3, 2025

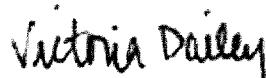
Board of Trustees
Boone County Regional Sewer District
1314 N. 7th Street
Columbia, MO 65201

Sikich is pleased to be considered for the appointment as independent auditors for the Boone County Regional Sewer District, Missouri (the District). We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a company of our caliber.

We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to the District during normal office hours or another schedule approved by the Chief of the District. 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 the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 60 days and look forward to the possibility of serving The District.

Sincerely,



Victoria Dailey, CPA
Principal
314.590.2407
victoria.dailey@sikich.com



EXECUTIVE SUMMARY

SIKICH'S NUMBER ONE GOAL IS TO STRENGTHEN THE DISTRICT. WE'LL ACHIEVE THIS BY COMBINING CUSTOMIZED SOLUTIONS WITH OUR TEAM'S DEEP EXPERTISE AND THE LATEST TOOLS AND TECHNOLOGY IN ORDER TO ACHIEVE LONG-TERM SUCCESS, AS YOU DEFINE IT.

UNDERSTANDING YOUR CURRENT CHALLENGES

Before we can make recommendations or start any engagement, it's essential that we have a full understanding of the challenges you're facing and the goals you want to achieve. We understand that you are looking to partner with a company that will keep up with the ever-changing standards from the Governmental Accounting Standards Board. We have decades of experience serving the local government industry and look forward to the opportunity to partner with you to help meet your objectives and to drive your organization forward.

DEFINING YOUR FUTURE SUCCESS

Collaboration is at the core of our work. Our priority is to serve as your trusted advisor and provide meaningful advice and support to your accounting function. The strategies we outline in this proposal are uniquely crafted for you, as we believe they will produce meaningful results and position your organization for success.

GET TO KNOW US

Sikich is comprised of one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products. We've reached this caliber of service by investing in our people.

By prioritizing talent and arming them with innovative technology, we create a dynamic, top-notch team. Your engagement team is comprised of senior-level government experts that will stop at nothing to exceed your expectations and help your organization succeed.

SCOPE

Our scope of services is outlined in this proposal. In addition to these services, we're committed to a synergistic, lasting relationship with The District.

HERE TO HELP YOU UNCOVER SUCCESS

Sikich combines deep industry knowledge, dedicated client service and cutting-edge technology to drive results for our clients. Our team of more than 1,900 experts – serving clients across all 50 states – offers a range of professional services to support any need. We look forward to uncovering solutions to your challenges and supporting the lasting success of The District.



SIKICH EXPERTS

WE LIKE SOLVING COMPLEX PROBLEMS. MOST IMPORTANTLY, WE BASK IN THE ABILITY TO HELP OUR CLIENTS THRIVE.

A crucial component to your success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The District will receive unparalleled levels of expertise, insights, and responsiveness from a team of senior professionals who have significant experience working with government entities. Our company offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. Our engagement team will complete the District's audit during normal office hours or another schedule approved by the Chief of the District. We are also willing to commit and maintain staffing, both number and level, to successfully conclude this engagement per the required schedule.

Your key engagement team members will be supported by staff on the company's government services team. Our team is willing to commit and maintain staffing, both number and level, to successfully conclude this engagement per the required schedule. **Please refer to the Exhibits section to read biographies of the engagement team**



VICTORIA DAILEY, CPA ENGAGEMENT PRINCIPAL

Victoria will be the primary point of contact for The District and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with The District, Victoria will be actively involved in all phases of the audit process and will be available as a resource to your organization throughout the year.



JENNY CHO, CPA, AUDIT MANAGER

Jenny will work directly alongside the engagement principal as the secondary point of contact for The District. Jenny will be responsible for leading the assurance team and coordinating all assurance efforts.



MICHELLE LEPPER, AUDIT SENIOR

As the senior, Michelle will be another contact for anything related to the successful audit of your organization.





MATT GEERDES, CPA QUALITY CONTROL PRINCIPAL

The quality control principal will provide a second review of the audit workpapers and The District's financial statements.



MIKE WILLIAMS, CPA RESOURCE PRINCIPAL

Mike will be available to the engagement team and serve as an additional resource for The District.

ADDITIONAL PROFESSIONAL STAFF

Other professional staff assigned to the engagement will be full-time employees of the company. 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 (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external and internal courses.

This enables our company 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 you that our professional staff would not need any "on the job accounting or financial reporting training" by your staff. Moreover, we can assure The District the quality of staffing for a multi-year engagement, even if a change in personnel is required.

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from The District (and its component units) in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. General Accounting 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 District (and its component units) and is independent with respect to any non-attest services provided to The District and its component units, both in fact and in appearance to any knowledgeable third party.

LICENSE TO PRACTICE IN MISSOURI

Sikich CPA LLC is a licensed Public Accountant Limited Liability Company in Missouri (license #2024030062). All of the principals assigned to this engagement are licensed Certified Public Accountants (CPAs) in Missouri or in states with substantial equivalency.

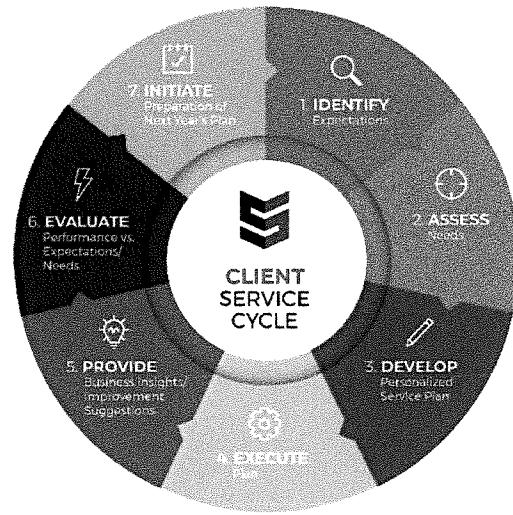


OUR CLIENT SERVICE APPROACH

COLLABORATION IS A TWO-WAY STREET

We work closely with you from the start. From setting expectations to executing the plan and preparing for next year, communication and collaboration are always front and center.

- Our approach starts with obtaining an understanding of your expectations and your operational and strategic objectives. We will design our approach to exceed your expectations.
- We utilize our experience to ensure that your engagement is tailored to the risks inherent in your organization and the environment in which you operate, with eyes on identifying financial and operational improvements.
- Communication is key to collaboration; we will seek to avoid any surprises and keep you apprised of our progress and any findings on a timely basis.



OUR AUDIT APPROACH

At the core of our business, we have been and always will be an organization with a focused audit methodology supported by a robust technology platform. We're proud to boast the latest technological resources, world-class subject-matter experts and sought-after credentials to support your audit team.

Measure twice and cut once. Sound planning on the front-end of the engagement allows our team to plan and create efficiencies that benefit you. Our multi-faceted approach will begin prior to your year-end with certain preliminary and planning procedures, such as an internal controls assessment and documentation, tests of controls and audit correspondence. The conclusion of our planning efforts will be the development of detailed audit programs for all significant elements of the financial statements, as well as significant compliance matters. Our detailed audit programs will include procedures designed to obtain maximum audit efficiencies. The second phase, our substantive fieldwork, will be performed after year-end on a schedule that is flexible to your needs and reporting requirements.



Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the District
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures

AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on the District's financial statements of the business-type activities. 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, 2018), the Single Audit Act of 1996 and the Uniform Guidance. We will issue an opinion on the basic financial statements and will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with the accounting principles generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the District provide us with the basic information required for our audit



PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict company policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

QUALITY CONTROL

At Sikich, we are committed to providing the highest quality audits in the industry. The District can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our company has been a member of the Private Companies Practice Section 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, for more than 30 years. Since our company's inception, our CPA firm and its predecessor parties have received unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. A "pass" peer review report 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. 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 reports have been reviewed by numerous federal and state oversight bodies and professional organizations. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a company-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. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.



WHY SIKICH

WE STAND OUT IN OUR INDUSTRY AND WE ARE PROUD OF THAT FACT. WHAT STARTED IN HUMBLE BEGINNINGS AS A SMALL ACCOUNTING FIRM HAS GROWN INTO AN INDUSTRY-LEADING, TECHNOLOGY-ENABLED COMPANY OF THE FUTURE. AND WE'RE NOT LETTING OFF THE GAS.

IN SHORT, HERE'S WHAT WE BRING TO YOU:

INDUSTRY EXPERIENCE

Sikich's local government team provides services to more than 450 units of government. Many of these have been long-standing clients and are evidence of our dedication to the local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our company 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:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of Missouri (GFOA-MO)
- Government Finance Officers Association of the United States and Canada (GFOA)
- Missouri City/County Management Association (MOCMA)
- Missouri Government Finance Officers Association (MOGFOA)
- Missouri Society of CPAs (MOCPA)

ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognition in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled access to our most senior resources. Our principals are available year-round for direct consultation as issues occur.

360 DEGREE VIEW

Many professional services companies look alike, but we pride ourselves in being different. We bring 360 degrees of business acumen to our approach, which means you have access to experts in a multitude of disciplines. Our teams don't just care about providing timely work product, we care about your organization's goals, your legacy, your people—and we have a deep bench of experts to help with any challenge you have. Nothing makes us happier than to see our clients succeed and your organization flourish.



A COMPANY ROOTED IN CORE VALUES

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.

ACCESS TO EDUCATION

The District will remain aware of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to The District's engagement. We accomplish this 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; thought leadership on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 87 Leases
- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA)
- GASB Statement No. 100, Accounting Changes and Error Corrections
- GASB Statement No. 101, Compensated Absences
- GASB Statement No. 102, Risk Disclosure
- GASB Statement No. 103, Financial Reporting Model Improvements
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- Leveraging AI in Human Resources
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment
- Workforce Violence Prevention Fundamentals

IT'S PERSONAL FOR US

We approach every engagement with a dedicated team, built from our deep bench of industry experts and designed for optimal performance. We treat our clients like family and build relationships that survive the test of time. Don't believe us? Ask our clients!

EXPERIENCE IN GOVERNMENT OPERATIONS

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services governmental entities. Our team of professionals specializes in the management, operations and financing of general-purpose local governments. This focus and our exemplary reputation assure The District the highest quality work and the most cost-effective delivery of services.



OUR PROACTIVE APPROACH

ONE OF OUR STRENGTHS AT SIKICH IS OUR NEED TO BE PROACTIVE. WE FIND POTENTIAL ISSUES BEFORE YOU HAVE TO WORRY ABOUT THEM, BECAUSE WE'RE READY WITH A SOLUTION.

INITIATIVE FOR A SMOOTH TRANSITION FOR THE DISTRICT

Your transition to Sikich will be a non-disruptive one. Victoria and Jenny have directed the transition of many new clients and will bring this experience to the District's engagement team. Your engagement team will have continuous, hands-on involvement in what we consider an important relationship with The District. We have many ways of achieving this transition such as:

- Developing an agreed-upon timetable for deliverables and follow up regularly on their progress
- Utilizing concise audit programs, eliminating unnecessary audit steps and preparing audit schedules and workpapers
- Using existing client materials to the greatest extent possible, such as internal control memos and client assistance letters

INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations and government-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to The District, we keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit The District.

INITIATIVE FOR YOUR SATISFACTION

The District's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client?
- What is your vision for The District?



SCOPE OF SERVICES

NOW FOR THE PART THAT YOU'VE BEEN WAITING FOR! WE'LL BRING YOU THE TEAM AND THE PROCESS TO DELIVER RESULTS, AIMING TO EXCEED EXPECTATIONS EVERY STEP OF THE WAY. **OUR SCOPE AND FEES ARE CLEAR, UP-FRONT AND ALWAYS FAIR.**

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

- Audit of the basic financial statements of the District;
- Preparation of bound copies and an electronic copy (.pdf) of the audited financial statements;
- Preparation of bound copies and an electronic copy (.pdf) of the management letter for the District, communicating any material weaknesses and significant deficiencies found during the audit, in accordance with Statement on Auditing Standards (SAS) and our recommendations for improvement;
- Preparation of bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted for Single Audit purposes, if applicable;
- Retain workpapers for seven (7) years in accordance with company standards;
- Reporting to the Board of Trustees in accordance with SAS No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with the District Officials to present the completed audit and related materials.



CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
PRELIMINARY PLANNING		
JANUARY	<ul style="list-style-type: none"> • We would meet with representatives of The District to discuss the approach we would take during the audit, focusing on areas of particular concern to The District as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit. 	The meeting would be attended by the engagement principal and engagement manager, if necessary.
PRELIMINARY FIELDWORK		
FEBRUARY	<ul style="list-style-type: none"> • We would develop an understanding and documentation of The District's accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. • 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 and generally would range between 5 and 10. • We would develop our planning materiality on an opinion unit basis and complete a preliminary analytical review of The District's financial position as a whole. • We would: <ul style="list-style-type: none"> ○ Review all minutes from the meetings of the Board of Trustees; review all ordinances adopted by The District during the year. ○ Review any debt agreements entered into during the year and analyze any other unique transactions entered into by The District ○ Perform our fraud interviews in accordance with auditing standards. ○ Finalize all necessary confirmations The District will prepare ○ Review all proposed client assisted work papers and the timing of preparation by The District ○ Develop our audit programs for the next phase of the audit and review and document any changes to The District's financial statements ○ Prepare the schedule for the remainder of the audit. 	This phase would be completed by the engagement principal, engagement manager and one professional staff.



CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
FIELDWORK		
FEBRUARY	<ul style="list-style-type: none"> • We would complete all of our substantive testing of the account balances and prepare the draft of The District's financial statements with a rough draft of the financial statements provided to The District at the conclusion of field work. • We would also prepare the draft of the management report. • An exit conference would be held with officials from The District 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. 	This phase would be completed by the engagement principal, engagement manager and one to two professional staff.
WORKPAPER REVIEW AND REPORT PRODUCTION		
MARCH	<ul style="list-style-type: none"> • The workpapers, drafts of all financial reports and the management letter will be reviewed by the resource principal and the quality control principal. All workpapers are reviewed by the engagement principal during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon The District's staff after fieldwork has been completed. 	This phase would be completed by the engagement principal, resource principal and the quality control principal.
DRAFTS DELIVERED		
MARCH	<ul style="list-style-type: none"> • We will deliver a preliminary draft of the Financial statements at the end of fieldwork. • A revised draft will be delivered by the engagement principal and reviewed in-depth with representatives of The District within three weeks of the preliminary draft. • A revised draft, if necessary, will be delivered to The District no later than three business days after receiving all proposed changes. 	This phase would be completed by the engagement principal.
COMPLETION OF AUDIT		
APRIL	<ul style="list-style-type: none"> • Upon approval of the drafts by The District, we will present the signed, bound copies of the financial statements, the management letter and the additional reports described in this proposal no later than April 30 of each year. • The engagement principal will be available for meetings with representatives of The District including the Board of Trustees and management for formal presentations of the reports. 	This phase would be completed by the engagement principal.



CLIENT SERVICE TIMELINE		
TIMEFRAME	EVENT	PERSON(S) ASSIGNED
ONGOING SUPPORT TO THE DISTRICT		
ONGOING	<ul style="list-style-type: none"> • Our company 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 District. • In addition, we constantly monitor recent events in the 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 District 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 District. 	This phase would be completed by the engagement principal.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our company'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 Board of Trustees. The timing of this discussion will provide The District 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 Board of Trustees or the appropriate level as defined in our professional standards.

Our company's philosophy on additional fees and/or billings is based on an understanding between Sikich 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 District. The billings for the audit would not exceed this fee unless The District specifically requests that the scope of the engagement be expanded and The District and Sikich reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.



FEE PROPOSAL

Our fees for the years ending December 31 are expected to be:

DELIVERABLE	Fee
Audit and preparation of the financial statements - 2025	\$ 25,000
Audit and preparation of the financial statements - 2026	26,500
Audit and preparation of the financial statements - 2027	28,000
Audit and preparation of the financial statements - 2028	29,500
TOTAL	\$ 109,000

If a single audit is required for any year, the fee would be \$7,500 per major program for 2025, \$7,600 per major program for 2026, \$7,700 per major program for 2027, \$7,800 per major program for 2028, if applicable.

These fees assume that The District 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.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due in accordance with applicable state statutes. If requested, we can identify audit costs attributable to each fund or a different allocation.

In accordance with Government Auditing Standards, if the District requires assistance with determining the year-end adjustments including accruals, assistance with capital assets, accumulation of grants for Single Audit determination or any other additional services outside the scope of the audit, fees for these non-audit services would be billed at the following rates, subject to change each January 1.

Effective January 1, 2026	Hourly Rates
Principal	\$ 450
Managers	315
Senior Staff	275
Staff	215



ADDITIONAL RESOURCES & SERVICES

WITH A COMPREHENSIVE SUITE OF SERVICES, OUR AREAS OF EXPERTISE ARE OFTENTIMES COMPLEMENTARY OF ONE ANOTHER. HOW ELSE CAN WE HELP YOU STRENGTHEN YOUR DISTRICT?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer and talk to your engagement principal about how these services may complement what you are already seeking.

DISPUTE ADVISORY

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

THE AGENCY AT SIKICH

Position your brand for optimal coverage across your client base, industry and target audience all while telling a captivating story that builds relationships and enhances customer retention. From design and website development to media coverage and product launches, your organization deserves ample opportunity to boost brand awareness and reach a wide range of future, long-term consumers.

TECHNOLOGY: IT SERVICES

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Business management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity and profits—if implemented the right way.

TECHNOLOGY: SECURITY AND COMPLIANCE

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.



PROPOSAL EXHIBITS

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT SIKICH AND THOSE WHO WILL WORK WITH YOU.

APPENDIX A - OFFEROR RESPONSE AND SIGNATURE PAGE

APPENDIX B - VENDOR EXPERIENCE, EXPERTISE & RELIABILITY QUESTIONNAIRE

APPENDIX C - STATEMENT OF QUALIFICATIONS

APPENDIX D - WORK AUTHORIZATION INFORMATION

APPENDIX F - QUESTIONS

ENGAGEMENT TEAM BIOGRAPHIES

- Victoria Dailey, CPA
- Jenny Cho, CPA
- Michelle Lepper
- Matt Geerdes, CPA
- Mike Williams, CPA

SIKICH GOVERNMENT REFERENCES

SIKICH RESOURCES

LOCAL GOVERNMENT SERVICES

COMPANY PROFILE

PEER REVIEW



Appendix A – Offeror Response and Signature Page

(The offeror should complete and return this with the proposal)

In compliance with this Request for Proposal and subject to all the conditions thereof, the offeror agrees to furnish the services/equipment/supplies requested and proposed and certifies he/she has read, understands, and agrees to all terms, conditions, and requirements of this proposal and is authorized to contract on behalf of the firm named below. (Note: This form must be signed. All signatures must be original and not photocopies. When providing a Contact Name and E-Mail Address below, the Contact and E-Mail address provided must be a person who has the legal authority to contractually bind the offeror's company in a contract with the BCRSD.

Company Name: Sikich CPA LLC

Address: 12655 Olive Boulevard, Suite 200

St. Louis, MO 63141

Telephone: 314.590.2407 Fax: N/A

Federal Tax ID (or Social Security #): 54-1172176

Print Name: Victoria Dailey, CPA Title: Principal

Signature: Victoria Dailey Date: December 3, 2025

Contact Name and E-Mail Address:

Victoria Dailey, CPA, Victoria.Dailey@sikich.com

NOTE: The offeror must clearly state in writing any restrictions or deviations from specifications and requirements stated herein. In the absence of such statement, the BCRSD will assume that all items/services offered are in strict compliance with specifications stated in the RFP, including all technical and cost requirements, terms and conditions. The vendor must agree that the proposal, if selected for award by the BCRSD, will be included as part of the final contract with the BCRSD.

Appendix B – Vendor Experience, Expertise & Reliability Questionnaire

(The offeror should complete and return this with the proposal)

The following information must be provided by the offeror to assist BCRSD in evaluating the offerors' experience, expertise and reliability. The BCRSD reserves the right to use this information, including information gained from any other source, in the evaluation process.

Failure to submit requested information may negatively impact the evaluation of the proposal. The BCRSD is under no obligation to obtain information from the vendor not submitted with the proposal that may impact the subjective evaluation of the vendor's proposal.

B.1 Company History:

The offeror should describe in the available space, or attach additional pages, with the company's background in the provision of audit-related services, e.g., when the company was founded, how long the company has been serving the Missouri market, etc.:

Please refer to the Executive Summary on page 2 and Why Sikich starting on page 8 in the proposal for this information.

B.2 Offeror's References: Please refer to the Proposal Exhibit titled "Sikich Government References" on page 17 of the proposal for this information.

Provide at least three (3) references for whom the offeror has performed audit-related service in the past three () years:

Reference 1

Company/Entity Name: _____

Contact Name: _____

Contact Title: _____

City: _____ State: _____

Telephone Number and Area Code: _____

E-mail Address: _____

Description of Equipment/Services Furnished: _____

Availability of Reference: _____

Reference 2

Company/Entity Name: _____

Contact Name: _____

Contact Title: _____

City: _____ State: _____

Telephone Number and Area Code: _____

E-mail Address: _____

Description of Equipment/Services Furnished: _____

Availability of Reference: _____

Reference 3

Company/Entity Name: _____

Contact Name: _____

Contact Title: _____

City: _____ State: _____

Telephone Number and Area Code: _____

E-mail Address: _____

Description of Equipment/Services Furnished: _____

Availability of Reference: _____

B.3 Personnel Expertise Summary

Please refer to the "Sikich Experts" section starting on page 3 and the Proposal Exhibit titled "Engagement Team Biographies" on page 17 of the proposal.

Expertise of **key personnel** who will be assigned tasks as defined herein will be considered in the subjective evaluation of proposals. The vendor should identify the names and provide a brief description of the background and work experience of key personnel who will be assigned to perform audit services.

1) Name: _____

Title: _____

Background &

Experience: _____

2) Name:

Title: _____

Background &

Experience:

3) Name: _____

Title:

Background &

Experience:

B.4 Signature and Identity of Offeror

The undersigned states that the correct LEGAL NAME and ADDRESS of (1) the individual Offeror, (2) each partner or joint venture (whether individuals or corporations, and whether doing business under fictitious name), or (3) the corporation (with the state in which it is incorporated) are shown below; that (if not signing with binding intent to become the responsible and sole Contractor) the signing party is the agent of, and duly authorized in writing to sign for the Offeror or Offerors; and that the signatory is signing and executing this (as indicated in the proper spaces below) as the proposal of a:

sole individual partnership joint venture

corporation, incorporated under laws of the state
of

Virginia

Dated December 3, 2025

Name of individual, all partners, or joint ventures:

Address of each:

Doing business under the name of:

Sikich CPA LLC

Address of principal place of business in
Missouri:

12655 Olive Boulevard, Suite 200
St. Louis, MO 63141

(If a corporation - show its name above)

ATTEST:

(Secretary)

(Title)

NOTE: If the Offeror is doing business under a FICTITIOUS NAME, the Proposal shall be executed in the legal name of the individual, partners, joint ventures, or corporation, with the legal address shown, and the REGISTRATION OF FICTITIOUS NAME filed with the Secretary of State, as required by Section 417.200 to 417.230, RS Mo. shall be attached. If the Offeror is a CORPORATION NOT ORGANIZED UNDER THE LAWS OF MISSOURI, it shall procure a CERTIFICATE OF AUTHORITY TO DO BUSINESS IN MISSOURI, as required by Section 351.570 and following, RS MO. A CERTIFIED COPY of such Registration of Fictitious Name or Certificate of Authority to do Business in Missouri shall be filed as requested by the BCRSD.

Appendix C – Statement of Qualifications

(The offeror should complete and return this with the proposal)

Name of Offeror: Sikich CPA LLC

Business Address: 12655 Olive Boulevard, Suite 200 St. Louis, MO 63141

When Organized: 1982

When Incorporated: _____

Number of years in business: Over 40 years

If not under present firm name, list previous firm names and types of organizations.

Sikich LLP, Limited Liability Partnership, public accounting firm.

In April 2024, Sikich LLP transitioned to an alternative practice structure under the names Sikich LLC and Sikich CPA LLC, collectively "Sikich".

1.5 years - see note above regarding transition

Number of years engaged in business under present firm name: to an alternative practice structure.

If the offeror has done business under a different name, please give name and business location under that name: _____

Percent of work to be done by directly-employed staff: 100%

Has the offeror ever failed to complete any work awarded to the offeror's company? Yes or No Circle One)

If so, where and why? _____

Has the offeror ever defaulted on a contract or been in litigation for services performed? Yes or No Circle One). If "Yes", give details:

(a) Number of contracts on which default was made: _____

(b) Description of defaulted contracts and reason therefore: _____

Dated at this 3rd day of December 2025

Name of Organization(s) Sikich CPA LLC

By (Name and Title of person signing) Victoria Dailey, CPA

(Signature) Victoria Dailey

Appendix D – Work Authorization Information

(The offeror should complete and return this with the proposal)

INSTRUCTIONS FOR COMPLIANCE WITH HOUSE BILL 1549

House Bill 1549 addresses the Department of Homeland Security's and the Social Security Administration's E-Verify Program (Employment Eligibility Verification Program) that requires the BCRSD to verify "lawful presence" of individuals when we contract for work/service; verify that contractor has programs to verify lawful presence of their employees when contracts exceed \$5,000; and a requirement for OSHA safety training for public works projects.

The BCRSD is required to obtain certification that the offeror awarded the attached contract participates in a federal work authorization program. To obtain additional information on the Department of Homeland Security's E-Verify program, go to:

<https://www.e-verify.gov/employers>

Please complete and return form Work Authorization Certification Pursuant to 285.530 RS MO if the contract amount is in excess of \$5,000. Attach to this form the E-Verify Memorandum of Understanding that the offeror completed when enrolling. Information on that form is available at

www.e-verify.gov/sites/default/files/everify/memos/MOUforEVerifyEmployer.pdf

If the offeror is an Individual/Proprietorship, then the offeror must return the attached Certification of Individual Offeror. On that form, the offeror may do one of the three options listed. Be sure to attach any required information for those options as detailed on the Certification of Individual Offeror. If the offeror chooses option number two, then the offeror will also need to complete and return the attached form Affidavit.



E-VERIFY IS A SERVICE OF DHS AND SSA

Company ID Number: 40635

Client Company ID Number: 1579222

Approved by:

Employer	
Sikich LLC	
Name (Please Type or Print) Eric Balensiefer	Title
Signature Electronically Signed	Date 08/20/2020
E-Verify Employer Agent	
Equifax Workforce Solutions LLC	
Name (Please Type or Print) Eric Balensiefer	Title
Signature Electronically Signed	Date 08/20/2020
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 08/28/2020



Company ID Number: 40635

Client Company ID Number: 1579222



Information Required for the E-Verify Program

Information relating to your Company:

Company Name	Sikich LLC
Company Facility Address	1415 W Diehl Road Suite 400 Naperville, IL 60563
Company Alternate Address	1415 W Diehl Road Suite 400 Naperville, IL 60563
County or Parish	DU PAGE
Employer Identification Number	363168081
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	500 to 999
Number of Sites Verified for	1 site(s)

(The offeror should complete and return with the proposal)

WORK AUTHORIZATION CERTIFICATION

PURSUANT TO 285.530 RS MO

(FOR ALL AGREEMENTS IN EXCESS OF \$5,000.00)

County of St. Louis)

) ss

State of Missouri)

My name is Victoria Dailey. I am an authorized agent of Sikich CPA LLC _____
(Offeror). This business is enrolled and participates in a federal work authorization
program for all employees working in connection with services provided to the BCRSD. This business
does not knowingly employ any person that is an unauthorized alien in connection with the services
being provided. Documentation of participation in a federal work authorization program is attached
hereto.

Furthermore, all subcontractors working on this contract must affirmatively state in writing in their
contracts that they are not in violation of Section 285.530.1, must not thereafter be in violation and
submit a sworn affidavit under penalty of perjury that all employees are lawfully present in the United
States.

Victoria Dailey

Affiant

December 3, 2025

Date

Victoria Dailey

Printed Name

Subscribed and sworn to before me this 3rd day of December, 2025.

Kim Bishop

Notary Public

KIM BISHOP
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES MAY 20, 2025
ST. LOUIS COUNTY
COMMISSION #14397233

Appendix F – Questions

Please provide responses to the questions below to the best of your ability.

A. Are there any potential conflicts of interest that may occur because of acceptance of this engagement with Boone County Regional Sewer District? If so, please explain.

Sikich has evaluated its independence and any conflicts of interest with the District in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. General Accounting Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment or conflicts on interest with respect to the District.

B. Is your firm currently involved in any litigation where your audit opinion in work are being challenged in court? If so, please explain.

Sikich CPA LLC is not currently party to any current or pending litigation or similar matters that would affect its ability to perform the required services.

C. Has the federal government ever found an Audit that your office performed to be deficient according to federal guidelines? If yes, please explain.

No. In addition, since our inception, we have received an unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. In 2025, we received our thirteenth consecutive "pass" peer review report which is included in the exhibits section.

VICTORIA DAILEY

CPA, MACC

Principal

Victoria Dailey, CPA, MACC, is a principal with over 15 years of experience auditing governmental entities, including single audits and yellowbook audits. She performs audits, reviews, compilations and taxation services to support clients in these industries. Additionally, she supervises a team of auditors and expertly leads client engagements to provide a high-level of client satisfaction.



SERVICE AREAS

- Audit Services
- Government Entities
- Yellowbook and Single Audits

AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of Certified Public Accountants (MOCPA)

EDUCATION

- Master's Degree, Accounting, Missouri State University
- Bachelor of Science, Accounting, Missouri State University
- Certified Public Accountant (CPA)

LOCATION:

ST. LOUIS OFFICE

12655 Olive Boulevard
Suite 200
St. Louis, MO 63141

P: 314.275.7277
victoria.dailey@sikich.com

JENNY CHO

CPA

Audit Manager

Jenny Cho, CPA, is an Audit Manager at Sikich. Her audit experience spans industries including governmental entities, financial institutions, construction, insurance companies, manufacturing and employee benefit plans.

In her free time, Jenny enjoys outdoor rock climbing.

SERVICE AREAS

- Assurance and Advisory Services
- Governmental Audit and Accounting
- Governmental Financial Reporting

AFFILIATIONS

- Association of International Certified Public Accountants (AICPA)
- Missouri Society of CPAs (MOCPA)

EDUCATION & CERTIFICATIONS

- Master of Accountancy (Auditing specialization), Truman State University
- Bachelor of Science, Accounting, Truman State University
- Certified Public Accountant (CPA)



LOCATION:

ST. LOUIS, MO

P: 314.648.6561

jenny.cho@sikich.com

[LinkedIn](#)

MICHELLE LEPPER

Senior Accountant

Michelle Lepper is a senior accountant on the company's audit and assurance team with more than 10 years of experience. She has extensive experience auditing governmental entities, not-for-profit organizations and employee benefit plans. In addition to audit and assurance, she also provides tax services for individuals. Michelle's clients value her ability to take on and execute any task given.

When she's not working, Michelle enjoys spending time with her twins who always keep her busy outside of work.



SERVICE AREAS

- Government
- Not-for-Profit Organizations
- Employee Benefit Plans
- Individual Tax

EDUCATION

- Bachelor of Science, Accounting, Southeast Missouri State University

LOCATION:

WASHINGTON, MO

michelle.lepper@sikich.com

MATTHEW A. GEERDES

CPA, MBA

Principal

A principal at Sikich, Matt Geerdes, CPA, MBA, is a public accounting leader with nearly 24 years of experience providing auditing and consulting services. Matt works closely with entities in the government and not-for-profit sectors, including municipalities, state agencies and state universities, community colleges, school districts, special districts, and educational foundations. He regularly serves as a subject-matter expert on specific accounting topics pertaining to the Governmental Accounting Standards Board and the Financial Accounting Standards Board, authoring technical whitepapers and accounting memos, instructing educational courses on accounting and auditing topics, and speaking at industry events across the country.

Before joining Sikich, Matt spent years providing and leading public sector audit and consulting engagements at a large public accounting firm.

SERVICE AREAS

- Government Services
- Not-for-Profit Services

AFFILIATIONS

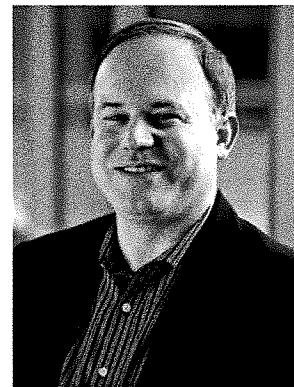
- American Institute of Certified Public Accountants (AICPA), Member
- Illinois CPA Society, Member & Chair, Government Report Review Committee Member
- Illinois Association of School Business Officials, Member, Accounting & Audit Professional Development Committee
- Government Finance Officers Association, Member, Special Review Committee
- Illinois Government Finance Officers Association, Past Member
- Lemont High School Educational Foundation, Board Member
- Releve Dance Company Boosters Club, Inc., Treasurer
- RiskLink.org Charitable Foundation, Treasurer

EDUCATION & CERTIFICATIONS

- Master of Business Administration, Finance, Lewis University
- Bachelor of Arts, Accounting, Lewis University
- Certified Public Accountant (CPA)

AWARDS

- Distinguished Service Award, Illinois CPA Society, 2021
- Above and Beyond Award, Illinois Association of School Business Officials, 2021



LOCATION:
NAPERVILLE OFFICE

1415 W. Diehl Rd.
Suite 400
Naperville, IL 60563

P: 630.364.7968
matt.geerdes@sikich.com

[LinkedIn](#)

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

The following is a list of significant engagements performed last year that are similar to the engagement proposed for the District.

NAME	SERVICES	CONTACT
Duckett Creek Sanitary District	Audit and ACFR preparation	Bridget Knudsen Director of Finance and Administration 636-441-1244 knudsen@duckettcreek.com
Public Water Supply District No. 2 St. Charles County, Missouri	Audit and ACFR preparation	Kevin Dunn Executive Director (636) 561-3737 x101 kdunn@waterdistrict2.com
East Central Missouri Water and Sewer Authority		
Public Water Supply District No. 1 of Jefferson County, Missouri	Audit and financial statement preparation	Erin DeVore Executive Director 636-296-0659 eudevore@pwsd1jeffco.org
Franklin County, Missouri*	Audit, including sewer funds, single audit, and ACFR preparation	Angela Gibson Franklin County Auditor (636) 584-6252 agibson@franklinmo.gov
DuPage Water Commission	Audit and financial statement preparation	Ms. Cheryl Peterson Financial Administrator 630.516.1913 peterson@dpwc.org
Fox Metro Water Reclamation District	Audit and financial statement preparation	Ms. Linnea Sherer Controller 630.301.6824 linnea@foxmetro.org
Yorkville Bristol Sanitary District	Audit and financial statement preparation	Mr. Cyrus McMains Executive Director 630.553.7657 cyrus@ybsd.org
Kishwaukee Water Reclamation District	Audit and financial statement preparation	Mr. Mark Eddington Executive Director 815.758.3513 meddington@kishwrd.com

NAME	SERVICES	CONTACT
City of Arnold, Missouri*	Audit, including sewer funds, single audit, and ACFR preparation	Bill Lehmann, CPA, ITIL Director of Finance (636) 282-6665 blehmann@arnoldmo.org
City of O'Fallon, Missouri*	Audit, including sewer funds, single audit, and ACFR preparation	Vicki Boschert, CPA Director of Finance 636-379-5522 vboschert@ofallonmo.gov
City of Kirkwood, Missouri*	Audit, including sewer funds, single audit, and ACFR preparation	Mary Sprung, CPA Director of Finance 314-822-5834 sprungm@kirkwoodmo.org
City of University City, Missouri*	Audit, including enterprise funds, single audit, and ACFR preparation	Keith Cole, CPA Director of Finance 314-505-8542 kcole@ucitymo.org

**These governments participate in GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (we assisted 50 governments in receiving their first Certificate awarded). Sikich has more than 75 clients that have applied for and received the Certificate of Achievement for Excellence in Financial Reporting. In addition, Single Audits of Federal Expenditures were performed for Franklin County, City of Arnold, City of O'Fallon, City of Kirkwood, City of University City, and many others.*

LOCAL GOVERNMENT RESOURCES



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Principal, Industry Vertical Leader
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MIKE WILLIAMS CPA
Principal
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Senior Audit Manager
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E: niwana.becker@sikich.com



JENNY CHO CPA
Audit Manager
T: 314.648.6561
E: jenny.cho@sikich.com



HANNAH YEKU MPA
Audit Manager
T: 331.229.5474
E: hannah.yeku@sikich.com

LOCAL GOVERNMENT SERVICES

Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

WHO WE SERVE:

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

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts

LOCAL GOVERNMENT AUDIT LEADER



ANTHONY CERVINI
CPA, CFE
PRINCIPAL

T: 630.566.8574
E: anthony.cervini@sikich.com

WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.





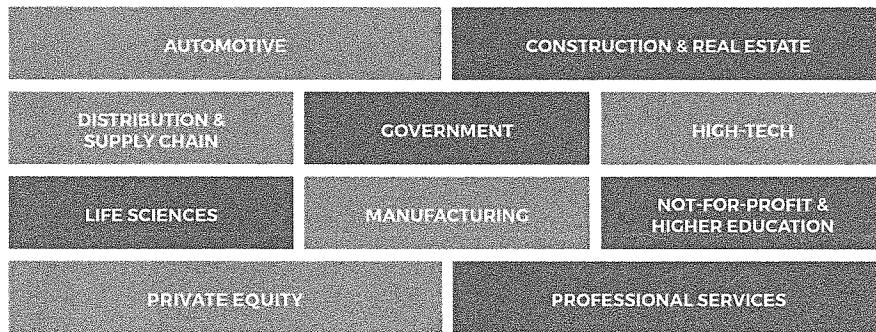
ACCOUNTING TECHNOLOGY ADVISORY

Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

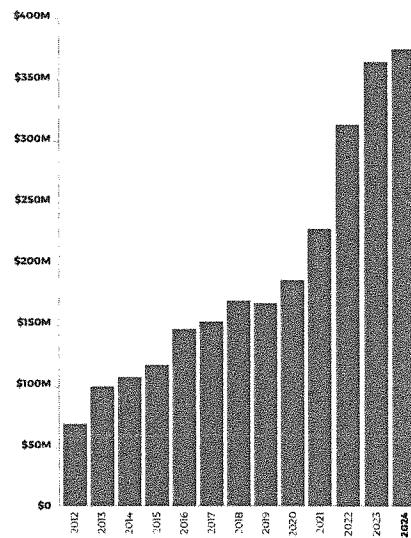
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

WHO WE ARE

TOTAL PERSONNEL **1,900+**
 2024 REVENUE **\$375M**



OFFICE LOCATIONS

Ahmedabad, GJ	Los Angeles, CA*
Alexandria, VA	877.279.1900
703.836.1350	Sacramento, CA*
703.836.6701	925.577.5144
Bangalore, KA	Milwaukee, WI
Boston, MA	262.754.9400
508.485.5588	Naperville, IL
Chattanooga, TN	630.566.8400
423.954.3007	Peoria, IL
Chicago, IL	309.694.4251
312.648.6666	Princeton, NJ
Cleveland, OH	609.285.5000
330.864.6661	Springfield, IL
Coimbatore, TN	217.793.3363
Decatur, IL	St. Louis, MO
217.423.6000	314.275.7277
Indianapolis, IN	
317.842.4466	

*Perform only Technology and Advisory services

Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

PEER REVIEW REPORT



Report on the Firm's System of Quality Control

September 29, 2025

To the Partners of Sikich CPA LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Sikich CPA LLC (the firm) in effect for the year ended December 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <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 the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

THANK YOU

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