



[www.skokieparks.org](http://www.skokieparks.org)

The Skokie Park District is requesting proposals from qualified firms of certified public accountants to audit its financial statements. The proposals should be given to accommodate multiple engagement terms as follows, in accordance with this request for proposal:

- One year covering the fiscal year ending April 30, 2026
- With an option to extend the contract for three years covering the fiscal years ending April 30, 2027, and 2028 and 2029

There is no expressed or implied obligation for the Skokie Park District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. During the evaluation process, the Skokie Park District reserves the right, where it may serve the District's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the Skokie Park District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

No subcontracting will be permitted.

The auditor's principal contact with the Skokie Park District will be William Schmidt, Superintendent of Business Services, who will coordinate the assistance to be provided by the District to the auditor.

## **I. GENERAL INFORMATION**

### **The Skokie Park District**

The Skokie Park District (name changed November 5, 1947, from Niles Center Park District), was organized in 1928 under the Submerged Lands Statute of 1895 which authorized the creation of a municipal corporation separate and apart from "City" government. A five-member Board of Park Commissioners, each of whom is elected on an at-large basis and serves a six-year term without compensation, governs the Park District. The Commissioners elect officers from among themselves. The appointed Executive Director of Parks and Recreation is responsible for the day-to-day administration of the District, and some 800 part-time and seasonal employees supplement its full-time staff of 94.

The Skokie Park District presently has 49 locations on 251.3 acres. Of the 251.3 acres, 58.3 acres are leased via intergovernmental agreements. The Skokie Park District's facilities include: an indoor ice skating arena; an irrigated, nine-hole, par three golf course; a fitness center; an indoor

rowing center; two outdoor aquatic facilities; three community recreation centers; an historical museum; a day care center; a nature center; a driving range, a miniature golf and batting cage facility; an indoor children's playground; a dog park; one community gardening area; two cricket fields; and a full complement of basketball courts, tennis courts, pickleball courts, softball/baseball diamonds, soccer fields, playgrounds, and picnic areas, etc.

**The Skokie Park District Business Services Department and Accounting System**

The Business Services Department is made up of seven full-time positions: Superintendent of Business Services, Business Services Manager, Accounting Manager, Accounting Supervisor, Accounting Clerk, Customer Service Specialist and Executive Administrative Assistant.

The Park District uses a detailed line-item budget for accounting and expenditure control and monitoring purposes. The legal level of budgetary control is at the fund level.

The Park District uses Tyler Technologies ERP 10 Financial Software System, RecTrac POS, and Paycom Time and Attendance Payroll systems.

The following information on the Park District’s financial activity is the actual for Fiscal Year 2025:

Vendor Payments Issued Annually	3,756
Payroll Payments Issued Annually	14,281
Annual Payroll	\$13,421,866

The following information on the Park District’s budgeted expense plan for Fiscal Year 2026:

Fiscal Year 2026 Budget	\$37,372,257
FY 2026 General Fund Budget	\$5,170,165
FY 2026 Recreation/Facility Fund Budget	\$17,771,623

The fund structure of the District is as follows:

<b><u>Operating Funds.</u></b>	<b><u>Capital Funds</u></b>
10 – Corporate Fund	11- Building Improvement Fund
20 – Recreation Fund	12- Vehicle and Equipment Fund
40 – Facility Fund	91- Special Projects Fund
55- Museum Fund	

## **Auxiliary Funds**

50 - Special Recreation Fund	60 - IMRF Fund
65 - Liability Fund	70 - Social Security Fund
80 - Audit Fund	90 - Debt Service Fund
94 - Fixed Asset Fund	96 - Long Term Debt Fund

For a copy of the FY 2026 Budget or ACFR for the Fiscal Period ending 04/30/2025, please refer to our website at <https://www.skokieparks.org/about-spd/financial-information/>

## **II. NATURE OF SERVICES REQUIRED**

### **General**

The Skokie Park District is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending April 30, 2026, with an option to extend the contract three (3) more years 2027, 2028, 2029, in accordance with this request for proposal. These audits are to be performed in accordance with auditing standards generally accepted in the United States (GAAS) for governmental agencies as well as the provisions set forth in this request for proposal.

### **Entities to be Audited**

The Skokie Park District is requesting an audit which includes all the funds, accounts, capital assets, long-term debt and activities of the Skokie Park District.

### **Scope of Work to be Performed**

The Skokie Park District desires the auditor to express an opinion on the fair presentation of the financial position of the governmental activities, each major fund, the aggregate remaining fund information and the related notes to the financial statements, which collectively comprise the basic financial statements, in conformity with accounting principles generally accepted in the United States of America. The audit and auditor's communications will be conducted in accordance with audit standards generally accepted in USA.

The auditor will issue an "in relation to" opinion on the Park District's combining and individual fund statements and schedules and budgetary comparison schedules, and other information listed as supplemental and schedules.

The auditor shall be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as

mandated by generally accepted auditing standards.

The auditor is not required to audit the introductory or statistical information sections of the Comprehensive Annual Financial Report.

It is the Park District's intent to have the auditor assist and edit all sections of the Annual Comprehensive Financial Report in accordance with requirements set forth by US generally accepted accounting principles each year based on the financial and other information provided by the Skokie Park District.

### **Report to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following report:

1. An Annual Comprehensive Financial Report in conformity with generally accepted accounting principles. Ten bound copies and a searchable PDF file are to be provided by the auditor.

In addition to the reports indicated above:

1. The auditor shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Ten bound copies and a searchable PDF file are to be provided by the auditor, which includes the client's response to each point.
2. The auditor shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware and present such a report to the Board of Park Commissioners.
3. The auditor shall prepare the responses necessary to submit the ACFR to the Government Finance Officers Association (GFOA), Certificate of Achievement for Excellence in Financial Reporting Program, and review application materials.
4. Reports on Supplemental Information as required by the Metropolitan Water Reclamation District of Greater Chicago (MWRD) on revenues/expenses of leased property at the Skokie Sports Park and Channelside Park facilities.

Auditors shall inform the Board of Park Commissioners of each of the following:

1. The auditor's responsibility is under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

### **Special Considerations**

The Skokie Park District will send its annual comprehensive financial report to the Government Finance Officers Association of the United States for review in its Certificate of Achievement for Excellence in Financial Reporting program. In accordance with this award program, the auditor shall assure that the Park District's ACFR conforms to the provisions of the program. All appropriate and reasonable changes that are required by the prior year's comments are to be incorporated into the current year's report.

The District prefers to correspond, submit and exchange data electronically. The auditors will be expected to have the ability to send and receive the majority of correspondence and data electronically through in a secure manner.

### **Working Paper Retention and Access to Working Papers**

Working papers and reports must be retained, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by the Skokie Park District of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the Skokie Park District.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers from prior years' audits.

## Time Requirements

The Skokie Park District will make all records and management personnel available to meet with the firm's personnel any time after the award of contract. The Park District expects to have fully adjusted trial balances available no later than June 30 of each year.

Each of the following shall be completed by the auditor no later than the dates indicated.

1. Planning Meeting

The auditor and the selected Skokie Park District Business Services staff shall meet during the 4<sup>th</sup> quarter of the audit year to discuss significant organizational and accounting changes, the audit team assigned to the engagement and the audit schedule.

2. Detailed Requested Items List

The auditor shall provide the Skokie Park District a list of all information and schedules to be prepared and provided by the Park District prior to the audit. This should be sent no later than thirty days prior to when the auditor wants this information submitted.

3. Fieldwork

The auditor shall begin the preliminary fieldwork portion of the audit during May the year following the audit year and complete all fieldwork in order to meet deadlines listed below for the completion of the Draft Reports. Final Fieldwork must be scheduled the week after the July 4<sup>th</sup> holiday.

4. Draft Reports

The auditor shall supply a PDF copy of the draft of all the financial statements and financial schedules for the District no later than the week of September 28 of each year.

The auditor shall supply a PDF copy of the final draft of the ACFR including the auditor's report, financial statements, notes to the financial statements and recommendations to management available by no later than the week of October 5 of each year as well as the Annual Financial reports including the auditor's report, financial statements, notes to the financial statements and recommendations to management for the District.

5. Final Reports

All financial statements and reports must be delivered to the Park District in final and complete form by no later than the week of September 28 of each year for Board Review and presentation at the October Board meeting which occurs on the 3<sup>rd</sup> Tuesday of the month.

## **Assistance to be Provided to the Auditor**

Business Services staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The mailing and distribution of the confirmation letters shall be the responsibility of the auditing firm.

The Park District will have personnel available to assist the auditor in performing the engagement. The District will provide reasonable workspace, tables and chairs.

## **III. INSTRUCTIONS FOR PREPARING PROPOSALS**

### **Rules for Proposals**

The following material is required to be submitted for a proposing firm to be considered:

1. All proposals must be submitted electronically and shall include the following:
  - a. **Title page** – this page shall show Audit Fee Proposal; the firm’s name and address; the name and telephone number of a contact person; and the date of the proposal.
  - b. **Table of Contents**
  - c. **Signed Scope Letter** – a signed letter briefly stating the proposers understanding of the work to be done, the commitment to perform the work within the established time period, a statement why the firm believes itself to be the best qualified firm to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 60 days.
  - d. **Detailed Technical Proposal** – the detailed technical proposal is set forth in the following Technical Proposal Section of this request for proposal.
  - e. **Fee Proposal** – the proposed fees should be presented by using the attached excel file labeled Appendix A. The District wants to receive the Fee Proposal in this exact excel format in order to have consistency during proposal comparisons. The proposed fees shall be the maximum, not to exceed fee for each fiscal year shown.
2. Proposers must submit the completed proposal electronically **on or before Friday, April 3, 2026**. This email should clearly state in the subject line “Response to Audit RFP”, so early submissions will not be opened until Friday, April 3, 2026. Please send your proposal to the following email address:

William Schmidt  
Superintendent of Business Services  
[wgschmidt@skokieparks.org](mailto:wgschmidt@skokieparks.org)

Late proposals will not be considered.

## **Technical Proposals**

### **1. General Requirements**

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Skokie Park District in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. However, the presentation will be considered as an example of the type of work typical of that of the firm. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal's requirements.

The technical proposal should address all the points outlined in the request for proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposal. While additional data may be presented, the following subjects, item Nos. 2 through 7 must be included. They represent criteria against which the proposal will be evaluated.

### **2. Independence**

The firm shall provide an affirmative statement that it is independent of the Skokie Park District as defined by generally accepted auditing standards.

The firm shall also list and describe the firm's professional relationships involving the Skokie Park District or any of its agencies, its elected or appointed officials and employees for the past five years, together with a statement explaining why such relationships, if any, do not constitute a conflict of interest relative to performing the proposed audit.

### **3. License to Practice in Illinois**

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

### **4. Firm Qualifications and Experience**

The proposal shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement on whether the quality control review included a review of specific government engagements. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

The proposal should identify and describe any pending or previous litigation the firm has been involved in over the past three years which dealt with the quality of audit work or of pricing of auditing services rendered.

#### **5. Partner, Supervisory and Staff Qualifications and Experience**

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Illinois. The firm also should provide information on the government auditing experience of each person, including membership in professional organizations relevant to the performance of this audit, and information on relevant continuing professional education for the past three years. It is the District's desire that on a partner level, there is involvement in GFOA and IGFOA as well as serving on the IGFOA Technical Advisory Review Committee. Active involvement in AICPA governmental committee would also be acceptable.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education and professional organization memberships, of the specific staff to be assigned to this engagement. The firm should also include how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Skokie Park District. However, in either case, the Skokie Park District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Skokie Park District, which retains the right to approve or reject replacements.

## **6. Similar Engagements with Other Government Entities**

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last three years that are similar to the engagement described in this request for proposals. Also, specifically, note those engagements which received the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

## **7. Specific Audit Approach**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required in Section II of this request for proposal. Proposers will be required to provide the following information on their audit approach:

- a. Proposed phases of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed phase of the engagement.
- c. The extent to which statistical sampling is used in the engagement.
- d. Extent of use of software in the engagement.
- e. Type and extent of analytical procedures to be used in the engagement.
- f. Approach to be taken to gain and document an understanding of the Skokie Park District's internal control structure.
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h. Approach to be taken in drawing audit samples for purposes of test of compliance.

## **Fee Proposal**

### **1. Total All-inclusive Maximum Fee**

The fee proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals on a "not to exceed" basis for the engagement terms:

- 1-year period covering the fiscal year ending April 30, 2026. The total all-inclusive maximum price is to contain all direct and indirect costs including all out-of-pocket expenses.
- 3-year period covering the fiscal years ending April 30, 2027, 2028, 2029. The total all-inclusive maximum price is to contain all direct and indirect costs including all out-of-pocket expenses.

## **2. Rates for Additional Professional Services**

If it should become necessary for the Skokie Park District to request that the auditor render any additional services to either supplement the services requested in this request for proposal or to perform additional work as a result of the specific recommendations include in any report issued on this engagement then such additional work shall be performed only if set forth in an addendum to the contract between the Skokie Park District and the firm. Any such additional work agreed to between the Skokie Park District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid (Appendix A). Work performed outside the scope of services outlined in this request for proposal is to be performed only at the written request of the Skokie Park District.

## **3. Manner of Payment**

Progress payments will be made based on hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal.

# **IV. EVALUATION OF PROPOSALS**

## **Evaluation Process**

1. Proposal will be evaluated by the District's Superintendent of Business Services.
2. The criteria that will be used for evaluation purposes are listed below.
3. A firm will be selected for recommendation based on which proposal is judged to be the most responsive to the Park District's requirements and evaluation criteria.
4. The Superintendent of Business Services will make a staff recommendation to the Board of Park Commissioners for review and possible action.
5. Award of the contract is approved by the Board of Park Commissioners.

## **Evaluation Criteria**

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements
  - The audit firm is independent and licensed to practice in Illinois.
  - The audit firm's professional personnel have received adequate continuing professional education pertinent to the audit of governments.

- The audit firm's professional personnel are actively involved and hold membership with professional organizations pertinent to governmental finance. Significant weight will be given to firms that demonstrate commitment to the professionalism of the local government profession by involvement in training and evaluating proposed standards of the GASB. The later criteria would be demonstrated by active involvement in the Technical Accounting Review Committee of the Illinois Government Finance Officers' Association or equivalent AICPA committee involvement.
- The firm has no conflict of interest in regard to any other work performed by the firm for the Skokie Park District or any of its agencies.
- The firm submits a copy of its most recent external quality control review report, and the firm has a record of quality audit work.

## 2. Technical Qualifications

The firm will be evaluated in the following:

### a. Expertise and Experience

- The firm's past experience and performance on comparable government engagements.
- The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- The allocation of professional personnel hours assigned to the engagement.

### b. Audit Approach

- Adequacy of proposed staffing plan for various phases of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical and other procedures.

## 3. All-inclusive maximum, not to exceed, fee.

## **Oral Presentations**

During the evaluation process, the Business Services Department may, at its discretion, request anyone or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Business Services Department may have regarding a firm's proposal. Not all firms may be asked to make such oral presentations.

**Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted. The Skokie Park District reserves the right without prejudice to reject any or all proposals.

**Right to Terminate Contract**

The Park District may terminate the contract any time during the engagement with ninety days' written notice.

**Appendix A**  
**Skokie Park District Fee Proposal**

**SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF APRIL 30**  
 FOR ENGAGEMENT TERM and ASSOCIATED FISCAL YEARS LISTED BELOW:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

**SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,**  
 Quoted Hourly Rates for the Fiscal Years Listed below:

Partner:

Manager:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

Supervisor:

Staff:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

Attestation:

Other:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026		2027	
		2028	
		2029	

Firm Name: \_\_\_\_\_

Telephone #: \_\_\_\_\_

Signature: \_\_\_\_\_

Email: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_