

**THE CITY OF BLUE ISLAND  
COOK COUNTY, ILLINOIS**

**RESOLUTION  
NUMBER 2022-021**

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**A RESOLUTION OF THE CITY OF BLUE ISLAND, COOK COUNTY, ILLINOIS,  
APPROVING THE EXECUTION OF AN AGREEMENT WITH BAKER TILLY BASED  
ON THE MAY 18, 2022 PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

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**FRED BILOTTO, Mayor  
RAEANN CANTELO-ZYLMAN, City Clerk  
JAIRO FRAUSTO, City Treasurer**

**DEXTER JOHNSON  
LUIZ MONTOYA  
NANCY RITA  
BILL FAHRENWALD  
GABRIEL McGEE  
CANDACE CARR  
JOSH ROLL**

**Alderman**

**RESOLUTION NUMBER 2022-021**

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**WHEREAS**, the City of Blue Island, Cook County, Illinois (the “*City*”) is a duly organized and existing City created under the provisions of the laws of the State of Illinois and operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto, with full powers to enact ordinances and adopt resolutions for the benefits of the residents of the City; and

**WHEREAS**, the City wishes to enter into an auditing services agreement with Baker Tilly based on the proposal submitted by Baker Tilly on May 18, 2022 (the “*Proposal*”), which is attached hereto and made a part hereof as Exhibit A;

**WHEREAS**, the Mayor and Aldermen of the City of Blue Island deem it advisable and in the best interests of the health, safety and welfare of the residents of the City to enter into an Agreement with Baker Tilly based on the Proposal.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and the Aldermen of the City of Blue Island, Cook County, Illinois as follows:

**Section 1.** That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

**Section 2.** The professional auditing services Proposal attached hereto as **Exhibit A**, is accepted and the Mayor may execute an Agreement with substantially the same services and costs, the execution of which constitutes the approval by the City of any and all changes or revisions

contained therein.

**Section 3.** The officials and officers of the City are hereby authorized to undertake actions on the part of the City as contained in the Proposal to complete satisfaction of the agreement provisions, terms or conditions stated therein.

**Section 4.** If any section, paragraph, clause or provision of this Resolution shall be held invalid, the invalidity thereof shall not affect any other provision of this Resolution.

**Section 5.** All ordinances, resolutions, motions or orders in conflict with this Resolution are hereby repealed to the extent of such conflict.

**Section 6.** This Resolution shall be in full force and effect immediately upon its passage, approval, and publication as required by law.

*(Left intentionally blank)*

STATE OF ILLINOIS        )  
  )  
COUNTY OF COOK        )        ss.

**CERTIFICATION**

**I, RAEANN CANTELO-ZYLMAN, DO HEREBY CERTIFY THAT** I am the duly elected City Clerk of the City of Blue Island, Illinois, as such City Clerk, I am the keeper of the minutes and records of the Proceedings of the City Council of the said City and have in my custody the RESOLUTIONS and BOOKS of the records of said City.

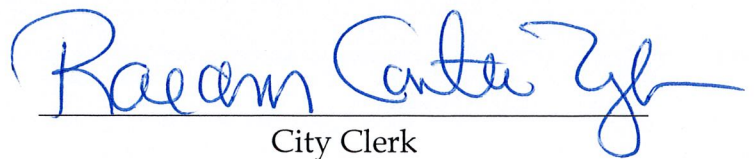
**I DO FURTHER CERTIFY** that the attached and foregoing is a true and correct copy of the certain **RESOLUTION: A RESOLUTION OF THE CITY OF BLUE ISLAND, COOK COUNTY, ILLINOIS, APPROVING THE EXECUTION OF AN AGREEMENT WITH BAKER TILLY BASED ON THE MAY 18, 2022 PROPOSAL FOR PROFESSIONAL AUDITING SERVICES.**

**RESOLUTION NO. 2022-021** which was adopted at a regular meeting of the City Council of the City of Blue Island, Illinois held on the **24<sup>th</sup> day of May, 2022**; that at said meeting **6** Alderman were present; that at said meeting, on motion duly made and seconded that the Resolution did pass and on the roll being called the vote of each Aldermen present on the question of the passage of said Resolution was duly and separately taken by Ayes and Nays and their names and votes recorded in the minutes of **6** Alderman voted Aye and **0** Alderman voted Nay and **0** Alderman voted Abstain and **1** Alderman Absent.

**I DO FURTHER CERTIFY** that the original Resolution which the foregoing is a true copy, is entrusted to my care for safe keeping, and that I am the lawful keeper of the same.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the Corporate Seal of the City of Blue Island aforesaid, at the said City in the County and State aforesaid, this **24<sup>th</sup> day of May, 2022**.

CORPORATE SEAL

  
\_\_\_\_\_  
City Clerk

**ADOPTED** this **24th** day of **May, 2022**, pursuant to roll call as follows:

	YES	NO	ABSENT	PRESENT	ABSTAIN
Alderman JOHNSON	X				
Alderman FAHRENWALD	X				
Alderman RITA	X				
Alderman MONTOYA	X				
Alderman MCGEE	X				
Alderman CARR		X			
Alderman ROLL	X				
Mayor BILOTTO					
	6	1			

**APPROVED** by the Mayor on **May 24, 2022**.

**FRED BILOTTO**  
**MAYOR OF THE CITY OF BLUE ISLAND,**  
**COUNTY OF COOK AND STATE OF ILLINOIS**

**ATTESTED** and Filed in my office this  
**24th** day of **May, 2022**.

**RAEANN CANTELO-ZYLMAN, CITY CLERK**

Exhibit A

*Baker Tilly Proposal*



# City of Blue Island

*Proposal for professional auditing services*

May 18, 2022

 **bakertilly**  
now, for tomorrow



Baker Tilly US, LLP  
1301 W 22<sup>nd</sup> Ste 400  
Oak Brook, IL 60523-3389  
T: +1 (630) 990 3131  
F: +1 (630) 990 0039  
bakertilly.com

May 18, 2022

Mr. Thomas Wogan  
City Administrator  
City of Blue Island  
*Delivered electronically*

Dear Mr. Wogan:

Thank you for this opportunity to submit this proposal to provide the City of Blue Island (the City) with professional auditing services for fiscal years 2021 through 2024. From our experience working on similar municipal audits in Illinois and throughout the country, we are confident Baker Tilly US, LLP (Baker Tilly) is the right fit to serve you with forward-thinking audit services for today, tomorrow and many years to come.

As a municipal government, we understand you have unique obligations and complex operations. Benefits of working with Baker Tilly include:

**WHAT WE HEARD THE CITY NEEDS**

**A depth of resources to meet your evolving needs**

**A firm with relevant industry and service experience**

**A responsive engagement team**

**HOW BAKER TILLY WILL MEET YOUR NEEDS**

- Ability to offer a bench strength of 6,000 professionals, including 500 partners, as the ninth largest accounting firm in the U.S.
- Full suite of value-added consulting, accounting and assurance solutions to meet your needs now and as they evolve
- Specialized knowledge and direct experience gained from serving 3,100 state and local governments, including similar municipalities in Illinois
- Support from our state and local government practice group with a bench strength of 420 team members
- In-depth understanding of the unique operational nature of your organization and your most pressing challenges
- Thoughtful, strategic guidance from a consistent team who will serve you year after year
- Handpicked team of public sector specialists who will deliver big-picture insights and best practices
- Engagement team members who are leaders in industry associations and authors of thought leadership
- Commitment to year-round accessibility and communication



The City of Blue Island, Illinois  
May 18, 2022

**WHAT WE HEARD THE  
CITY NEEDS**

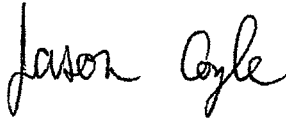
**Value for fees paid**

**HOW BAKER TILLY WILL MEET YOUR NEEDS**

- Competitive fee arrangement; we do not bill for every question, comment or concern
- Significant partner and manager involvement to deliver timely, responsive service
- Year-round training, education and insight at no additional cost
- Streamlined approach that pairs technical expertise with innovative technology to add efficiencies

The City will be a valued client of Baker Tilly, and I will be personally involved in all aspects of our relationship, from planning through completion. Thank you for the opportunity to make tangible contributions to your success. Our team is excited to earn your trust, and we look forward to discussing your questions and feedback.

Sincerely,



Jason Coyle, CPA, Partner  
Baker Tilly US, LLP  
+1 (630) 645 6205 | [jason.coyle@bakertilly.com](mailto:jason.coyle@bakertilly.com)

# Value for fees

*Value means more than simply checking boxes and meeting your requirements. Value means delivering services that lead to meaningful insights and give the City and your stakeholders peace of mind.*

## Delivering a professional fee estimate for the City

We are excited about the opportunity to work with the City and have prepared the below fee estimate to meet the City’s needs and objectives. Our fees allow for thorough and insightful advice from experienced professionals without unnecessary add-on or startup charges.

SERVICES	2021	2022	2023	2024
Financial audit (including State Comptroller’s AFR and TIF compliance report)	\$56,000	\$59,400	\$62,400	\$65,500
Police Pension report	\$7,000	\$7,400	\$7,800	\$8,200
Firefighters’ Pension report	\$7,000	\$7,400	\$7,800	\$8,200
Single audit (if needed)	\$5,000	\$5,300	\$5,600	\$5,900
<b>TOTAL FOR ALL SERVICES</b>	<b>\$75,000</b>	<b>\$79,500</b>	<b>\$83,600</b>	<b>\$87,800</b>

### *Avoiding surprises and a nickel-and-dime billing approach*

Routine phone calls, emails and quick consultations are included in the City’s fee estimate. We do not believe in billing for every question, comment or concern, and we encourage you to discuss any unusual transactions with us to gain efficiencies for year-end.

If an issue arises, your engagement team members will work with you to determine what assistance is required and arrange an appropriate fee at that time. We will **always** tell you if the assistance you need is out of scope, and we **never** perform additional work without approval.

### *Detailing our assumptions*

Our estimate is based on the below assumptions. Should any of these change during the engagement, we will contact the City immediately and prepare a change order detailing the new requirements and corresponding budget impact. We will not perform additional work without the City’s approval.

The engagement assumptions include:











- Adequate support, preparedness and cooperation from the City’s management
- Organized books and records
- No significant changes in scope
- Fees based on current assurance standards

The fee for the single audit assumes a maximum of one major program required to be tested. If additional major programs are required to be tested, we will discuss additional fees at that time.

Beginning in 2022, the City is required to implement GASB Statement No. 87, *Leases*. The amount of time and effort necessary to implement and audit this standard is contingent upon the complexity of the leases into which the City has entered. In the event that the City requires assistance in reviewing lease documents and implementing the provisions of this standard, a separate quote for these services will be prepared and discussed with City personnel.

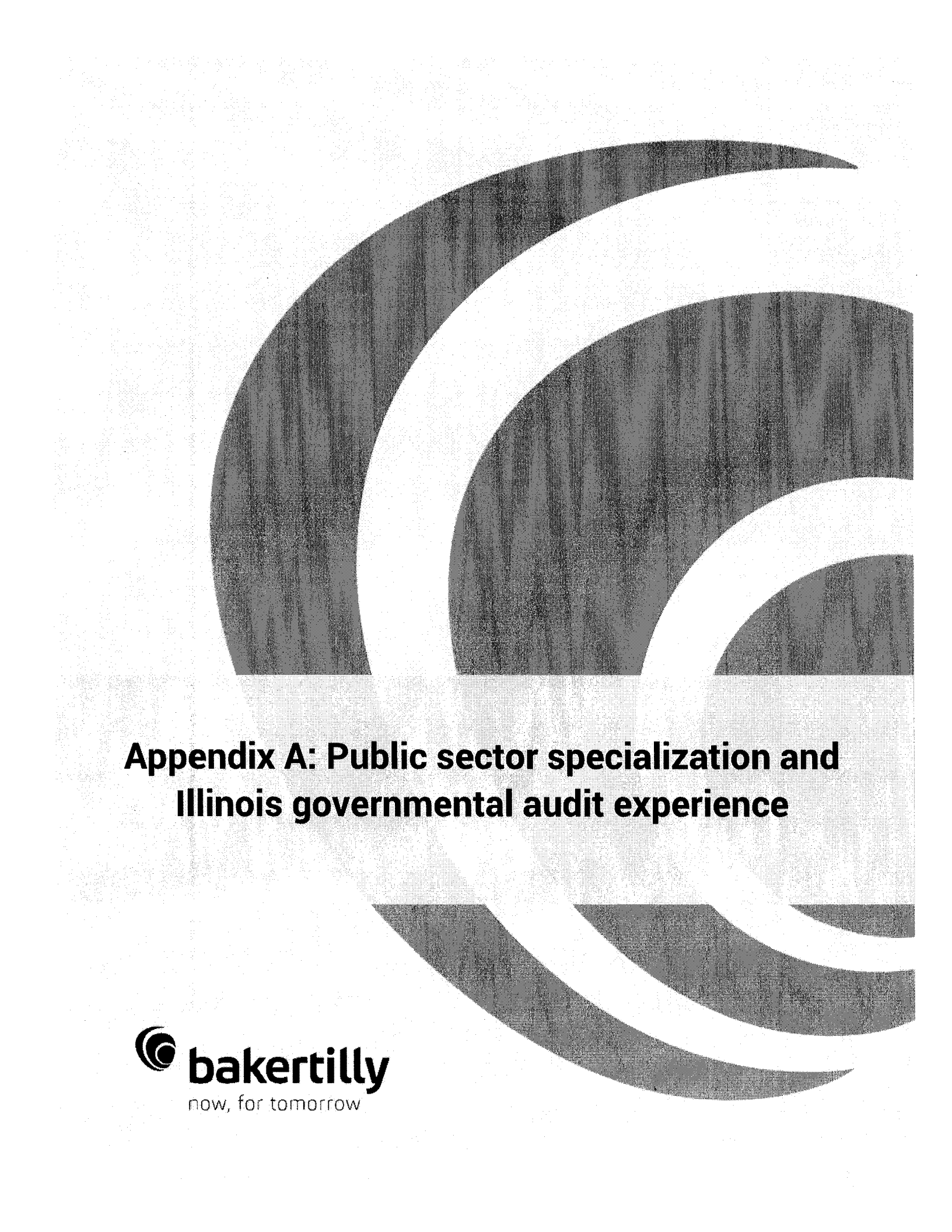
### Supporting the City with our value-for-fees approach

We will provide the highest quality service to the City for a fair and reasonable fee. Below is an overview of our value-for-fees approach and how it benefits you.

 <p>A team that works with a similar client base and is ready to lead a smooth and beneficial transition</p>	 <p>Frequent check-ins and timely responses to your inquiries</p>	 <p>Controlled costs through a service approach designed for you; no surprise billing or add-on charges</p>	 <p>Knowledge retention through a commitment to staff continuity</p>	 <p>Proactive insights and ideas shared year-round via complimentary articles, toolkits, webinars, e-books, whitepapers, alerts and newsletters</p>
 <p>Support from the full breadth and depth of Baker Tilly's resources across the U.S. and around the world</p>	 <p>Practical, flexible and collaborative approach designed for your unique needs</p>	 <p>Full range of service solutions to grow with your needs</p>	 <p>Use of innovative technology and software tools to support real-time communication, efficiencies and compliance</p>	 <p>High level of experienced team member involvement for a big-picture perspective</p>

COMMITMENT TO VALUE FOR FEES

*The City can expect exceptional service paired with a fair, competitive fee arrangement that allows us to deliver continuous value throughout our relationship.*

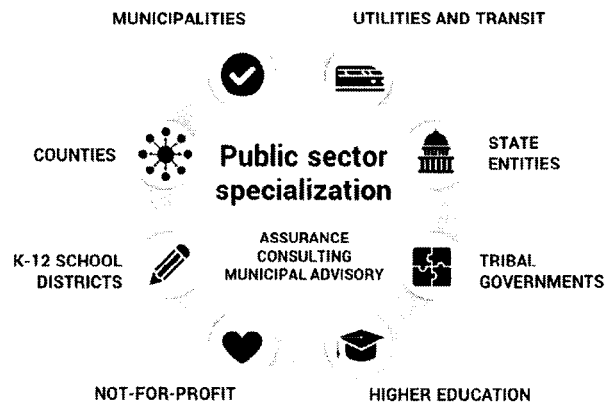


## **Appendix A: Public sector specialization and Illinois governmental audit experience**

## Public sector specialization

**Baker Tilly has served local governments since our establishment more than 90 years ago.**

Unlike many of our contemporaries, Baker Tilly is organized by industry, not service line. What does this mean for the City? It means you will be served by a carefully selected team that blends our government-focused professionals with experienced specialists in activities of the City. The City will be working with knowledgeable professionals who understand the specific challenges you face – and who will provide innovative solutions to help you overcome them.



### COMMITMENT TO THE PUBLIC SECTOR

*Baker Tilly has been in business for more than 90 years and public sector entities were some of our first clients*

From the start, Baker Tilly has understood that our business demands absolute integrity, a belief in the value of trusted relationships and a willingness to collaborate with – not dictate to – every client. We will deepen and enhance our relationship with the City as, together, we work to help you realize your vision.

**We are one of the few CPA firms with a state and local government group dedicated entirely to serving governmental clients.**

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other industries. Recognizing this complexity, and eager to serve as a true valued advisor to the public sector, Baker Tilly formalized its dedicated public sector specialization more than 50 years ago.

Nationwide, our state and local government practice serves more than 3,100 state and local government entities, including municipalities, counties, public utilities, transit and school districts.

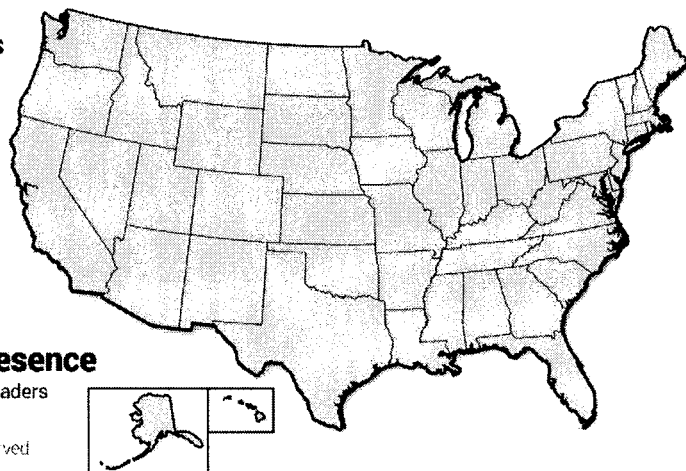
**Public sector:  
experience that matters**

**3,100+**  
public sector clients in the U.S.

**90+ years**  
industry experience

**Coast-to-coast presence**  
industry trainers and thought leaders

States where Baker Tilly has served public sector clients



The City benefits from our specially organized group of staff and partners in several specific ways:

- **Specialized training and continuing education:** The City is assured of an engagement team with the necessary knowledge and skills.
- **Dedication to your industry:** Your audit team lives and breathes government, **working exclusively in this industry year-round**. This translates into insights only experience can bring, as well as service from a team that understands the best ways to communicate and collaborate with public sector entities.
- **Industry involvement:** Members of our public sector practice group are leaders in key industry organizations, including AICPA and the Governmental Audit Quality Center (GAQC). Because of our work with these groups, we are knowledgeable of dynamic, consequential trends in state and local government – and equipped with leading practices to help the City best respond to them.
- **Knowledge shared with the City:** At Baker Tilly, serving governments goes beyond services – we also supply our state and local government clients with crucial thought leadership in the form of webinars, workshops, podcasts, articles and our newsletter, CommuniTIES Connection.
- **Year-round consultation:** Throughout our relationship we will be available for routine calls or technical questions, connecting you with recommendations and ideas to address the inevitable operational issues that arise. Plus, we can alert you to new opportunities for us to collaborate and create value for the City.

**More than 420 Baker Tilly professionals – including nearly 40 partners** – focus directly on serving governments, providing hundreds of thousands of client service hours annually to this industry. Your team is ready to help you find solutions to the obstacles that stand between you and your goals.

## Illinois government clients

We provide services to more than 3,100 state and local governments nationwide. The following list includes a sampling of our state and local government clients from Illinois. We are glad to provide contact information for any client on request.

### ILLINOIS GOVERNMENT CLIENTS

#### Illinois city clients

Bloomington\*  
Chicago  
Countryside  
Galesburg\*  
Geneva\*  
Highland Park\*  
Lake Forest\*  
Moline\*  
Springfield  
Urbana\*

#### Illinois county clients

Champaign  
DuPage  
Kane  
Lake (Circuit Clerk)  
McHenry  
McLean  
Will  
Winnebago

#### Illinois library clients

Bedford Park  
Highland Park  
Hodgkins  
McCook

#### Illinois utility clients

DuPage County Water and Sewerage System  
Fox River Water Reclamation District  
Glenbard Wastewater Authority  
Metropolitan Water Reclamation District of Greater Chicago  
Illinois Municipal Electric Agency  
Thorn Creek Basin Sanitary District

#### Illinois village clients

Broadview\*  
Chicago Ridge  
Deerfield\*  
Glenview\*  
Hodgkins\*  
Lake Zurich\*  
Lemont\*  
Lincolnshire\*  
Lisle\*  
Maywood\*  
McCook\*  
Northfield\*  
Oak Lawn\*  
Roscoe\*  
Roselle\*  
Schaumburg\*

#### Other entities

Chicago Teachers' Pension Fund  
Cook County Deferred Compensation Plan  
Cooperative Association for Special Education  
DuPage County Health Department  
Firefighters Pension Investment Fund  
Forest Preserve District of Cook County  
Forest Preserves of Winnebago County  
Greater Peoria Mass Transit District  
Greater Rockford Airport Authority  
Hodgkins Park District  
Illinois Police Officers' Pension Investment Fund  
Joliet Junior College  
Lake County Forest Preserves  
Pace Suburban Bus Service  
Park Employees' Benefit & Annuity Fund of Chicago  
Regional Transportation Authority  
Rockford Mass Transit District  
Springfield Mass Transit District

Additionally, the Illinois team serves more than 50 Illinois public schools, including Chicago Public Schools.

*\* Includes the audit of associated municipal pension funds.*





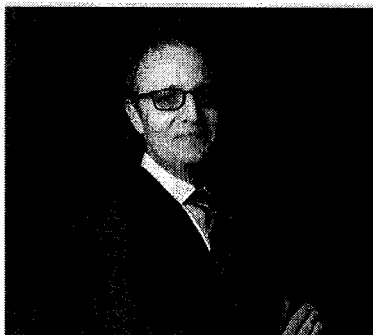
## **Appendix B: Resumes**

PARTNER



## Jason K. Coyle, CPA

*Jason Coyle, partner with Baker Tilly, has been in the accounting industry since 1997.*



### **Baker Tilly US, LLP**

1301 W 22nd St  
Suite 400  
Oak Brook, IL 60523  
United States

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[jason.coyle@bakertilly.com](mailto:jason.coyle@bakertilly.com)

[bakertilly.com](http://bakertilly.com)

### **Education**

Bachelor of Science in  
accountancy  
University of Illinois  
(Urbana-Champaign)

Jason is the team leader of the public sector practice group in Illinois. He specializes in providing financial and compliance audits, as well as accounting services. Jason has extensive experience with municipalities, counties, special districts and school districts.

### **Specific experience**

- Partner-in-charge of financial and compliance related audit engagements for local governmental entities
- Routinely assists local governments with the implementation of new accounting standards issued by the Governmental Accounting Standards Board
- Reviews and provides guidance for Annual Comprehensive Financial Reports, which have been awarded a "Certificate of Achievement for Excellence" in Financial Reporting
- Performs internal control reviews of municipalities and school districts, providing recommendations on policies and procedures to strengthen internal controls
- Provides Tax Incremental Financing compliance audits
- Partner-in-charge of single audits in accordance with OMB Uniform Guidance Guidelines
- Presents annual audit and financial results to various client boards
- Leads operations reviews designed to improve the efficiency and effectiveness of business and finance operations
- Member of the Special Review Committee of the GFOA which reviews financial statements submitted to the Annual Comprehensive Financial Report program
- Licensed CPA in Illinois

### **Industry involvement**

- American Institute of Certified Public Accountants
- Government Finance Officers Association
  - Special review executive committee
- Illinois Governmental Finance Officers Association
  - Technical accounting review committee

**PARTNER**

**Jason K. Coyle, CPA**

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**Industry involvement, continued**

- Illinois CPA Society
  - Governmental Executive Committee
- Illinois Association of School Business Officials
- Speaks at industry conferences

**Relevant continuing education**

- Government Accounting and Auditing Updates
- Baker Tilly Municipal Audit Training Sessions
- Government Finance Officers Association sponsored seminars
- Single Audit Training Sessions
- Frequent Frauds Found in Governments
- GFOA and Illinois GFOA conferences
- "Independence: Historical Insights and Today's Rules" (Becker Professional Education)

SENIOR MANAGER

## Michael E. Malatt, CPA

*Michael Malatt is a senior manager at Baker Tilly.*



### **Baker Tilly US, LLP**

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Suite 400  
Oak Brook, IL 60523  
United States

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[michael.malatt@bakertilly.com](mailto:michael.malatt@bakertilly.com)

[bakertilly.com](http://bakertilly.com)

### **Education**

Master of Science in accountancy  
Bachelor of Business  
Administration in accountancy  
University of Notre Dame  
(Notre Dame, Indiana)

Michael is a member of the public sector practice group, specializing in audit services for municipalities and other governmental entities.

### **Specific experience**

- Manages the day-to-day responsibilities of various accounting and auditing engagements
- Supervises the work performed by multiple associates during accounting and auditing engagements
- Prepares Annual Comprehensive Financial Report, which have been awarded Certificates of Excellence in Financial Reporting from the Government Finance Officers Association and Association of School Business Officials
- Provides strategic planning and implementation services for government units, implementing Governmental Accounting Standards Board (GASB) pronouncements
- Analyzes clients' control systems to assist in implementing beneficial controls that are cost effective to clients
- Assists clients in developing account structures in order to comply with state reporting requirements
- Audits of TIF district results and efficiencies
- Develops "best practices" for municipalities
- Analyzes policies, procedures, and controls
- Reviews and provides technical assistance to local governments in preparing Annual Comprehensive Financial Reports which receive the GFOA certificate

### **Industry involvement**

- American Institute of Certified Public Accountants
- Illinois Governmental Finance Officers Association – Professional Education Committee
- Government Finance Officers Association – Special Review Committee
- Illinois CPA Society
- Recipient of 2009 Illinois CPA Society Excel Award
- Speaks at industry conferences

**SENIOR MANAGER**

**Michael E. Malatt, CPA**

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**Continuing professional education**

- Yellow Book Update Webinar
- Compliance Can be Exhilarating
- Illinois Public Sector Training
- Assurance Service Line Monitoring Updates
- Independence Common and Current Items
- Ethics for CPAs
- Compliance Supplement and Single Audit Update
- County CFO Roundtable
- Public Sector GASB Technical Update
- Public Sector Industry Developments
- Public Sector Global Focus Methodology Training