



240 S. Illinois Route 59, Bartlett, Illinois 60103

Regular Meeting of the Township Board

March 7th, 2023

7:00 PM

A G E N D A

- I. Call to Order – Roll Call
- II. Pledge of Allegiance
- III. Town Hall (Public Comments)
- IV. Presentations
 - A. Veterans Honor Roll – SGT Paul Kirwan
- V. Reports
 - A. Supervisor’s Report
 - B. Clerk’s Report
 - C. Assessor’s Report
 - D. Trustees’ Committee Reports
 - E. Department Reports
- VI. Bill Paying
- VII. Unfinished Business
- VIII. New Business
 - A. Regular Meeting Minutes of February 21, 2023
 - B. Executive Session Minutes of February 7, 2023
 - C. Executive Session Minutes of February 21, 2023
 - D. Resolution to Approve a Memorandum of Understanding with the Cook County Sheriff Relative to the Prescription Drug Take Back Program
 - E. Resolution to Approve a Proposal for Auditing Services from Lauterbach & Amen, LLP
- IX. Executive Session
- X. Other Business
- XI. Adjournment

**Our mission is to continuously improve the quality of life for Hanover Township residents.
Our vision is a better life through leadership, innovation, and diversity.**



VETERANS HONOR ROLL

**WE ARE PROUD TO HONOR THOSE WHO
HAVE SERVED US SO VALIANTLY**

NAME: PAUL KIRWAN

ADDRESS: 1202 TELLURIDE CT.

CITY/ZIP CODE: BARTLETT IL

PHONE #: 630 744-9926

DATE OF BIRTH: 04/23/60

BRANCH OF SERVICE: U.S. ARMY

HIGHEST RANK ATTAINED: SERGEANT E-5

YEARS OF SERVICE: FROM 1980 **TO** 1984

MEDALS AWARDED OR OTHER CITATIONS:

GOOD CONDUCT MEDAL, OVERSEAS RIBBON,
ARMY SERVICE RIBBON, M16 SHARPSHOOTER

INJURIES: NONE

Comments: Please include any interesting stories, events, and/or memories of your time in the military. Please include additional sheet(s) if needed.

Attach copy of discharge papers, DD-214 or any other significant records regarding your time in the military. We will be happy to make copies and return your originals.

A historical file will be made regarding your time serving your country and will be available for future generations.

Thank you,

Brian P. McGuire

Supervisor

Hanover Township

Board Audit Report

From 2/21/23 - 3/6/23

	<u>Total</u>
Total Town Fund	38,568.72
Total Senior Services Fund	16,304.84
Total General Assistance Fund	7,816.27
Total Road Maintenance Fund	2,621.68
Total Committee for Senior Citizens Services	
Total Mental Health Board Fund	29.24
Total IMRF Fund	
Total Social Security Fund	
Total Vehicle Fund	500.00
Total Capital Fund	137,735.91
 Total All Funds	 <u><u>203,576.66</u></u>

Supervisor

Town Clerk

Attest

Trustee

Trustee

Trustee

Trustee

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
10A · Town Assets					
1001650 · Prepaid Expense					
Check	03/03/2023	150749	Metropolitan Township Association	MTA Annual Dues	3,000.00
Total 1001650 · Prepaid Expense					3,000.00
Total 10A · Town Assets					3,000.00
11A · Senior Center Assets					
1101520 · Prepaid Expense					
Check	03/03/2023	150751	Ayre Productions	Food Truck Festival - Stage Deposit	1,250.00
Total 1101520 · Prepaid Expense					1,250.00
Total 11A · Senior Center Assets					1,250.00
1013 · Town Fund - Revenue					
1013440 · YFS - Tutoring Fees					
Check	02/28/2023	150718	Nidhi Makhansa	Tutoring Program Refund	36.00
Total 1013440 · YFS - Tutoring Fees					36.00
Total 1013 · Town Fund - Revenue					36.00
1014 · Town Fund - Expenditures					
101CAP · Capital Expenditures					
1014540 · Facility Lease					
Check	03/03/2023	150754	Bartlett Volunteer Fire Association	Fire Barn Semi Annual Lease Pymt - ES Station	10,000.00
Total 1014540 · Facility Lease					10,000.00
Total 101CAP · Capital Expenditures					10,000.00
101CHN · Community Health					
1014453 · Printing					
Check	03/03/2023	150746	COTG	Inv# 4260550 LL Copy Charges 1/25-2/24	9.04
Total 1014453 · Printing					9.04
1014454 · Travel & Training					
Check	03/03/2023	150735	Tyrrell, Sarah J	Mileage Reimbursement	33.01
Total 1014454 · Travel & Training					33.01
1014457 · Furniture and Computer Equip					
Check	02/28/2023	150712	Leaf (379-002)	Inv# 114342513 Copier Lease	54.49
Total 1014457 · Furniture and Computer Equip					54.49
1014492 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	15.90

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Total 1014492 · Dental, Vision & Life Insurance					15.90
1014493 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	94.02
Total 1014493 · Unemployment					94.02
Total 101CHN · Community Health					206.46
101CVA · Community Affairs					
101CMA · Community Relations					
1014625 · Communications					
Check	02/28/2023	150722	Purchase Power Easy Permit Postage	Hanover Happenings Newsletter Postage	8,208.42
Total 1014625 · Communications					8,208.42
1014692 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Total 1014692 · Dental, Vision & Life Insurance					10.60
1014693 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	71.35
Total 1014693 · Unemployment					71.35
Total 101CMA · Community Relations					8,290.37
Total 101CVA · Community Affairs					8,290.37
101ES · ES - Expenditures					
1014813 · Vehicle Fuel & Maintenance					
Check	02/28/2023	150708	Illinois Tollway	Inv# G123000004490 Tolls Oct-Dec	120.05
Check	02/28/2023	150713	Lonnie Williams	Repair Construction Site Vehicle Damage	246.85
Check	02/28/2023	150720	Preventative Maintenance Systems, Inc	Inv# 30597 9121 Tie Rods/brakes/Track Bar Repair	3,688.36
Check	03/03/2023	150752	Village of Hanover Park (Fuel)	Inv# 2023-18005 Jan 2023 Fuel	1,014.45
Total 1014813 · Vehicle Fuel & Maintenance					5,069.71
1014814 · Communications					
Check	02/28/2023	150715	Motorola Solutions Inc	Inv# 7148720230103 Monthly Communication Fee Feb	500.00
Total 1014814 · Communications					500.00
1014892 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	8.48
Total 1014892 · Dental, Vision & Life Insurance					8.48
1014893 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	31.11

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Total 1014893 · Unemployment					31.11
Total 101ES · ES - Expenditures					5,609.30
101ISE · Insurance & Employee Benefits					
1014507 · Flex Plan & 457 Plan					
Check	02/28/2023	150707	CUNA Mutual Group	Bill# 8202-5304-4183-317 457B Quarterly Admin Fee	462.50
Total 1014507 · Flex Plan & 457 Plan					462.50
Total 101ISE · Insurance & Employee Benefits					462.50
101MAIN · Facilities Maintenance					
1014219 · Vehicle Fuel - Town					
Check	03/03/2023	150752	Village of Hanover Park (Fuel)	Inv# 2023-18005 Jan 2023 Fuel	1,669.22
Total 1014219 · Vehicle Fuel - Town					1,669.22
1014221 · Cell Phone/Communications					
Check	02/28/2023	150715	Motorola Solutions Inc	Inv# 7148720230103 Monthly Communication Fee Feb	88.00
Total 1014221 · Cell Phone/Communications					88.00
1014292 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	26.50
Total 1014292 · Dental, Vision & Life Insurance					26.50
1014293 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	175.83
Total 1014293 · Unemployment					175.83
Total 101MAIN · Facilities Maintenance					1,959.55
101THE · Town Hall Expense					
1014402 · Telephone - Town					
Check	03/03/2023	150744	AT&T 803	Acct# 630 Z99-0161 803 Monthly Charge 2/15-3/14	44.01
Total 1014402 · Telephone - Town					44.01
1014403 · Utilities - Town					
Check	02/28/2023	150717	Nicor 44	Acct# 44-51-77-1000 8 Monthly Charges 1/17-2/14	722.97
Total 1014403 · Utilities - Town					722.97
Total 101THE · Town Hall Expense					766.98
101TOE · Town Office Expense					
1014401 · Postage					
Check	02/28/2023	150722	Purchase Power Easy Permit Postage	Postage	391.28

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Total 1014401 · Postage					391.28
1014404 · Office Supplies					
Check	02/28/2023	150721	Staples	Inv# 3529948513 Toner, Pens, Staples	150.27
Check	02/28/2023	150721	Staples	Inv# 3529948515 Envelopes, Copy Paper	95.48
Check	02/28/2023	150721	Staples	Inv# 3530443706 Coffee Filters for Town Hall Kitchen	87.76
Total 1014404 · Office Supplies					333.51
1014412 · Travel Expenses					
Check	03/03/2023	150743	Imperato, Alexandra M	Mileage Reimbursement Feb	28.82
Total 1014412 · Travel Expenses					28.82
1014429 · Miscellaneous					
Check	02/28/2023	150732	West Pier Laundry Streamwood	Inv# 3413 Board Meeting Tablecloths	41.00
Total 1014429 · Miscellaneous					41.00
1014520 · Consulting					
Check	03/03/2023	150745	Cutting Edge Document Destruction	Inv# m23179 Document Destruction	476.70
Total 1014520 · Consulting					476.70
1014530 · Financial Administration					
Check	03/03/2023	150753	Governmental Accounting, Inc	Inv# 59419 Monthly Contract Billing	5,400.00
Total 1014530 · Financial Administration					5,400.00
1014592 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	71.68
Total 1014592 · Dental, Vision & Life Insurance					71.68
1014593 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	198.76
Total 1014593 · Unemployment					198.76
Total 101TOE · Town Office Expense					6,941.75
104ASR · Assessor's Division					
1044405 · Office Supplies					
Check	02/28/2023	150710	Image Systems & Business Solutions	Inv# 375660 Copy Charges 11/16-2/15	42.22
Total 1044405 · Office Supplies					42.22
1044413 · Travel Expense					
Check	02/28/2023	150733	Glascott, Patricia A	Mileage Reimbursement 2/24	41.35
Total 1044413 · Travel Expense					41.35

Hanover Township
Board Audit Report
February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
1044415 · Dues, Subs & Publications					
Check	02/28/2023	150705	Cook County Township Assessors' Assoc	CCTAA Dues 2023	350.00
Total 1044415 · Dues, Subs & Publications					350.00
1044492 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	19.08
Total 1044492 · Dental, Vision & Life Insurance					19.08
1044493 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	70.08
Total 1044493 · Unemployment					70.08
Total 104ASR · Assessor's Division					522.73
109YFS · Youth & Family Services					
109ADM · Administration & Clinical					
1094623 · Travel					
Check	03/03/2023	150734	Herrera, Marina	Mileage Reimbursement Feb	35.37
Total 1094623 · Travel					35.37
1094692 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	8.41
Total 1094692 · Dental, Vision & Life Insurance					8.41
1094693 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	226.79
Total 1094693 · Unemployment					226.79
Total 109ADM · Administration & Clinical					270.57
109OUT · Outreach & Prevention					
1094627 · Open Gym Program.					
Check	02/28/2023	150716	Next Generation Screen Printing & Embroid	Inv# 19891 Teen Basketball Tournament Shirts	196.35
Total 1094627 · Open Gym Program.					196.35
1094650 · Program Supplies					
Check	02/28/2023	150716	Next Generation Screen Printing & Embroid	Inv# 19926 Parkwood Power Programming Shirts	154.00
Total 1094650 · Program Supplies					154.00
1094792 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	29.85
Total 1094792 · Dental, Vision & Life Insurance					29.85

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
1094793 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	122.31
Total 1094793 · Unemployment					122.31
Total 109OUT · Outreach & Prevention					502.51
Total 109YFS · Youth & Family Services					773.08
Total 1014 · Town Fund - Expenditures					35,532.72
1104 · Aging Services - Expenditures					
1104ADM · Administration					
1104527 · Equipment					
Check	02/28/2023	150712	Leaf (379-002)	Inv# 114342513 Copier Lease	54.50
Total 1104527 · Equipment					54.50
1104528 · Office Supplies					
Check	02/21/2023	150604	Accurate Office Supply Co	Inv# 587817 Copy paper, Ink	347.67
Total 1104528 · Office Supplies					347.67
1104533 · Printing					
Check	03/03/2023	150746	COTG	Inv# 4260550 LL Copy Charges 1/25-2/24	267.86
Total 1104533 · Printing					267.86
1104592 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	33.20
Total 1104592 · Dental, Vision & Life Insurance					33.20
1104593 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	76.45
Total 1104593 · Unemployment					76.45
Total 1104ADM · Administration					779.68
1104NUT · Nutrition					
1105551 · Congregate Food					
Check	02/21/2023	150606	Get Fresh Produce, Inc	Congregate Food	633.74
Check	02/28/2023	150724	Get Fresh Produce, Inc	Congregate Food	935.00
Check	02/28/2023	150725	Gordon Food Service	Cafe Food	1,830.99
Total 1105551 · Congregate Food					3,399.73
1105553 · Congregate Supplies					
Check	02/21/2023	150606	Get Fresh Produce, Inc	Congregate Supplies	129.83
Check	02/28/2023	150724	Get Fresh Produce, Inc	Congregate Supplies	126.13
Check	02/28/2023	150725	Gordon Food Service	Cafe Supplies	543.06

Hanover Township
Board Audit Report
February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Check	02/28/2023	150732	West Pier Laundry Streamwood	Inv# 3408 Laundry Service Dish Towels	21.90
Total 1105553 · Congregate Supplies					820.92
1105558 · Home Delivered Meals Food					
Check	02/21/2023	150606	Get Fresh Produce, Inc	HDM Food	633.71
Check	02/28/2023	150724	Get Fresh Produce, Inc	HDM Food	934.96
Check	02/28/2023	150725	Gordon Food Service	HDM Food	1,831.01
Total 1105558 · Home Delivered Meals Food					3,399.68
1105560 · Home Delivered Meals Supplies					
Check	02/21/2023	150606	Get Fresh Produce, Inc	HDM Supplies	129.82
Check	02/28/2023	150724	Get Fresh Produce, Inc	HDM Supplies	126.12
Check	02/28/2023	150725	Gordon Food Service	HDM Supplies	543.03
Check	02/28/2023	150732	West Pier Laundry Streamwood	Inv# 3408 Laundry Service Dish Towels	21.90
Total 1105560 · Home Delivered Meals Supplies					820.87
1105792 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	5.30
Total 1105792 · Dental, Vision & Life Insurance					5.30
1105793 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	66.25
Total 1105793 · Unemployment					66.25
Total 1104NUT · Nutrition					8,512.75
1104PRO · Enrichment Programs					
1104515 · Programming					
Check	02/21/2023	150604	Accurate Office Supply Co	Inv# 587817 Program Cups, Pop, Water	214.39
Check	02/28/2023	150706	Giuseppa Crisopulli	In the Kitchen Supplies 2/22	60.93
Check	03/03/2023	150738	Giuseppa Crisopulli	In the Kitchen Supplies 3/1	97.87
Total 1104515 · Programming					373.19
1104520 · Volunteer Services					
Check	02/21/2023	150607	Charles Valerio	Home Delivered Meals Mileage Reimbursement 2/2-2/16	29.15
Check	02/28/2023	150711	Lara, Jennifer	Home Delivered Meals Mileage Reimbursement Feb	7.79
Check	02/28/2023	150726	Lawrence Boquist	Home Delivered Meals Mileage Reimbursement Jan-Feb	63.27
Check	02/28/2023	150727	Priscilla Dixon	Home Delivered Meals Mileage Reimbursement Feb	66.88
Check	02/28/2023	150731	Wayne Ruttenburg	Home Delivered Meals Mileage Reimbursement Feb	84.50
Check	03/03/2023	150737	William Nagle	Home Delivered Meals Mileage Reimbursement Nov-Feb	217.61
Check	03/03/2023	150739	Mary Wojtczak	Home Delivered Meals Mileage Reimbursement Jan-Feb	78.40
Check	03/03/2023	150740	Kathy Lindahl	Home Delivered Meals Mileage Reimbursement February	60.26
Check	03/03/2023	150741	Dorothy Archer	Home Delivered Meals Mileage Reimbursement Feb	52.20
Check	03/03/2023	150742	Edward Baus	Home Delivered Meals Mileage Reimbursement Feb	32.29

Hanover Township
Board Audit Report
February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Total 1104520 · Volunteer Services					692.35
1104892 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	15.90
Total 1104892 · Dental, Vision & Life Insurance					15.90
1104893 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	101.93
Total 1104893 · Unemployment					101.93
Total 1104PRO · Enrichment Programs					1,183.37
1104SOC · Social Services					
1104519 · Senior Assistance					
Check	03/03/2023	150736	Spring Lakes Estates	Rent Assistance	200.00
Total 1104519 · Senior Assistance					200.00
1104992 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Total 1104992 · Dental, Vision & Life Insurance					10.60
1104993 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	86.64
Total 1104993 · Unemployment					86.64
Total 1104SOC · Social Services					297.24
1104TRN · Transportation					
1104518 · Vehicle Maintenance					
Check	02/28/2023	150723	Complete Fleet Services Inc.	Inv# 37705 #140 Diagnostic/Inspection	396.82
Check	02/28/2023	150728	Redmon's Towing	Ticket# 515173 Vehicle Towed Out of Mud	200.00
Check	02/28/2023	150730	Ultimate Spray-N-Wash Inc	Inv# 39286 Bus Washes (7)	350.00
Check	03/03/2023	150748	Kammes Auto & Truck Repair, Inc.	Inv# 140355 State Inspection	40.00
Total 1104518 · Vehicle Maintenance					986.82
1104549 · Employee Screenings					
Check	02/28/2023	150714	Midwest Truckers Association Inc	Inv# 23036 Background Check	20.00
Total 1104549 · Employee Screenings					20.00
1104552 · Fuel					
Check	03/03/2023	150752	Village of Hanover Park (Fuel)	Inv# 2023-18005 Jan 2023 Fuel	3,075.97
Total 1104552 · Fuel					3,075.97
1104692 · Dental, Vision & Life Insurance					

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	21.91
Total 1104692 · Dental, Vision & Life Insurance					21.91
1104693 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	177.10
Total 1104693 · Unemployment					177.10
Total 1104TRN · Transportation					4,281.80
Total 1104 · Aging Services - Expenditures					15,054.84
2024 · Human Services - Expenditures					
2024ADM · Administration					
2024202 · Office Supplies					
Check	02/28/2023	150729	Staples	Inv# 3529948514 Ink, Binder	156.89
Total 2024202 · Office Supplies					156.89
2024205 · Travel & Training					
Check	02/28/2023	150709	Imperato, Mary Jo	Mileage Reimbursement Feb 2023	16.11
Total 2024205 · Travel & Training					16.11
2024592 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Total 2024592 · Dental, Vision & Life Insurance					10.60
2024593 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	91.74
Total 2024593 · Unemployment					91.74
Total 2024ADM · Administration					275.34
2024HOM · Home Relief					
2024102 · Rent					
Check	02/28/2023	6767	3A's Property	March 2023 Rent	975.00
Check	02/28/2023	6769	Larry Bennett	March 2023 Rent	500.00
Check	02/28/2023	6770	Loancare	March 2023 Rent	975.00
Check	02/28/2023	6771	Michelle Breen	March 2023 Rent	650.00
Check	02/28/2023	6772	Nature Homes of the Meadows HOA	March 2023 Rent	275.00
Check	02/28/2023	6774	Providence Bank & Trust	March 2023 Rent	179.25
Check	02/28/2023	6775	Shellpoint	March 2023 Rent	520.75
Check	02/28/2023	6776	Sheng Guo	March 2023 Rent	844.64
Check	02/28/2023	6776	Sheng Guo	Rent Past Due - February	150.00
Check	02/28/2023	6777	Spring Lakes Estates	March 2023 Rent	685.00
Check	02/28/2023	6778	Spring Lakes Estates	March 2023 Rent	765.00
Check	02/28/2023	6780	Valerie Woodcock	March 2023 Rent	210.00

Hanover Township Board Audit Report

February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Total 2024102 · Rent					6,729.64
2024103 · Utilities					
Check	02/28/2023	6768	Com Ed GA Home Relief	Utilities Assistance	108.69
Check	02/28/2023	6773	NICOR GA Home Relief	Utilities Assistance	131.31
Total 2024103 · Utilities					240.00
2024105 · Personal Essentials					
Check	02/28/2023	6781	Walmart	Personal Essentials March 2023	150.00
Check	02/28/2023	6782	Walmart	Personal Essentials March 2023	350.00
Total 2024105 · Personal Essentials					500.00
2024106 · Travel Expenses					
Check	02/28/2023	6779	State Farm Salah, Neal	Auto Insurance Assistance	24.98
Total 2024106 · Travel Expenses					24.98
Total 2024HOM · Home Relief					7,494.62
202PAN · Pantry					
1014192 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	13.95
Total 1014192 · Dental, Vision & Life Insurance					13.95
1014193 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	32.36
Total 1014193 · Unemployment					32.36
Total 202PAN · Pantry					46.31
Total 2024 · Human Services - Expenditures					7,816.27
3034 · Road Maintenance - Expenditures					
3034ADM · Administration					
3034792 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Total 3034792 · Dental, Vision & Life Insurance					10.60
3034793 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	78.99
Total 3034793 · Unemployment					78.99
Total 3034ADM · Administration					89.59
3034ROD · Road Maintenance					
3034600 · Controlled Substance Testing					

Hanover Township
Board Audit Report
February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Check	02/28/2023	150714	Midwest Truckers Association Inc	Inv# 23036 Background Check	20.00
Total 3034600 · Controlled Substance Testing					20.00
3034602 · Operating Supplies & Materials					
Check	02/28/2023	150715	Motorola Solutions Inc	Inv# 7148720230103 Monthly Communication Fee Feb	88.00
Total 3034602 · Operating Supplies & Materials					88.00
3034603 · Fuel					
Check	03/03/2023	150752	Village of Hanover Park (Fuel)	Inv# 2023-18005 Jan 2023 Fuel	656.58
Total 3034603 · Fuel					656.58
3034616 · Salt					
Check	02/21/2023	150605	Compass Minerals America	Inv# 1131882 Road Salt	1,767.51
Total 3034616 · Salt					1,767.51
Total 3034ROD · Road Maintenance					2,532.09
Total 3034 · Road Maintenance - Expenditures					2,621.68
5054 · Mental Health - Expenditures					
5054ADM · Administration					
5054592 · Dental, Vision & Life Insurance					
Check	03/03/2023	150750	Vision Service Plan	Acct# 30070457 Monthly Premium	13.95
Total 5054592 · Dental, Vision & Life Insurance					13.95
5054593 · Unemployment					
Check	03/03/2023	150747	Illinois Counties Risk Management Trust	Inv# 30877 Unemployment Premium	15.29
Total 5054593 · Unemployment					15.29
Total 5054ADM · Administration					29.24
Total 5054 · Mental Health - Expenditures					29.24
7004 · Vehicle Replcmnt - Expenditures					
7004540 · Bus Purchase					
Check	02/28/2023	150719	Pace	Deposit for Third Leased PACE Bus	500.00
Total 7004540 · Bus Purchase					500.00
Total 7004 · Vehicle Replcmnt - Expenditures					500.00
8084 · Capital Projects - Expenditures					
8084414 · Emergency Services Station					
Check	02/21/2023	150610	Lenny Hoffman Excavating, Inc.	Payment #6 Emergency Services Station Excavating and Utility	112,379.45
Check	02/21/2023	150611	Lenny Hoffman Excavating, Inc.	Payment #6 Emergency Services Station Excavating and Utility	25,356.46

**Hanover Township
Board Audit Report**
February 21 through March 6, 2023

Type	Date	Num	Name	Memo	Amount
Total 8084414 - Emergency Services Station					137,735.91
Total 8084 - Capital Projects - Expenditures					137,735.91
TOTAL					203,576.66



MEMORANDUM

TO: HANOVER TOWNSHIP BOARD OF TRUSTEES
FROM: TOM KUTTENBERG, DIRECTOR OF COMMUNITY & GOVERNMENT RELATIONS
SUBJECT: CCSO DRUG TAKE BACK PROGRAM
DATE: MARCH 3, 2023

Supervisor McGuire was contacted by the Cook County Sheriff's Office (CCSO) late last August inquiring about the Township's interest to participate in their Drug Take Back Program by accepting and installing a collection container at the Township offices. Staff were directed to follow up with CCSO regarding the Township's interest in a possible partnership. Following a six-month legal review by the Township attorneys and the CCSO legal department, a draft Memorandum of Understanding (MOU) is on the March 7, 2023, Hanover Township Board of Trustees agenda for consideration.

If the MOU is approved, CCSO personnel will deliver the container for the partner organization to install and monitor. The container arrives assembled but needs to be secured to the ground or a wall and must be installed in a location under video surveillance.

Only expired and unused non-liquid pharmaceutical drugs may be placed in the container. The restrictions for collection will be posted on the collection box but because collection is anonymous, CCSO will collect anything placed in the box, including controlled substances, illegal drugs, liquids, and sharps.

CCSO personnel are responsible for emptying the container in the presence of an identified Township staff member, securing the discarded items, and disposing of the materials covered under the Cook County Safe Disposal of Pharmaceuticals Ordinance and the Illinois Drug Take Back Act. The container would be emptied once a month.

The CCSO Drug Take Back Program is in its tenth year of operation and containers are provided at no cost to the community partners as a result of a grant CCSO received from the U.S. Department of Justice to expand their program.

It is the Township's intent for the container to be placed in the Lower Level of the Senior Center and for the Office of Community Health to be the department and staff contact for CCSO personnel.

Please do not hesitate to contact me with any questions.

RESOLUTION _____

**A RESOLUTION
TO APPROVE A MEMORANDUM OF UNDERSTANDING
BETWEEN THE COOK COUNTY SHERIFF AND HANOVER TOWNSHIP
RELATIVE TO THE PRESCRIPTION DRUG TAKE BACK PROGRAM**

BE IT RESOLVED by the Supervisor and Board of Town Trustees of Hanover Township, Cook County, Illinois, (the "Township") as follows:

SECTION ONE: APPROVAL. That the Memorandum of Understanding (the "MOU") between the Cook County Sheriff (the "Sheriff") and the Township, a copy of which is appended hereto and expressly incorporated herein by this reference, to facilitate participation in the Sheriff's Prescription Drug Take Back Program, as more fully set forth therein, is hereby approved.

SECTION TWO: AUTHORIZATION. The Township Supervisor and Township Clerk of Hanover Township are authorized to sign and attest, respectively, the MOU on behalf of the Township.

SECTION THREE: SEVERABILITY. If any section, paragraph, or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEALER. All Township Ordinances, Resolutions, and parts thereof in conflict with or inconsistent with any of the provisions of this Resolution are hereby repealed to the extent they are inconsistent with this Resolution.

SECTION FIVE: **EFFECTIVE DATE.** This Resolution shall become effective upon its passage and approval as provided by law.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: March 7, 2023

APPROVED: March 7, 2023

Brian P. McGuire, Township Supervisor

ATTEST:

Katy Dolan Baumer, Township Clerk

C E R T I F I C A T I O N

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution _____, enacted on March 7, 2023, and approved on March 7, 2023, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Township Clerk

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE COOK COUNTY SHERIFF AND
HANOVER TOWNSHIP**

This Memorandum of Understanding (“MOU”) is made between the Cook County Sheriff’s Office, (“CCSO”) and Hanover Township (“Township”) pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.* to facilitate participation in the CCSO’s Prescription Drug Take Back Program.

I. INTRODUCTION

WHEREAS, the CCSO operates a Prescription Drug Take Back Program (“Program”) consistent with applicable rules and regulations of state and federal law governing prescription drug take back programs to promote a safe and health community; and

WHEREAS, the Township desires to participate in the CCSO’s Program by placing a collection box on Township property allowing CCSO to collect surrendered prescription drugs for recycling in accordance with the Program.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth in this MOU, the Parties agree as follows:

II. DUTIES AND OBLIGATIONS OF THE PARTIES

1. To fulfill the terms of this MOU, the Township agrees to:
 - a) Install a secure prescription drug collection receptacle (“collection receptacle”) which is acceptable to the U.S. Drug Enforcement Agency (“DEA”) in a location within its facility which is acceptable to DEA, and which is accessible for Township residents to dispose of expired and unused non-liquid pharmaceutical drugs.
 - b) Permit CCSO reasonable access to the collection receptacle whenever necessary to retrieve the contents of the collection receptacle and to ensure compliance with applicable rules and regulations of state and federal laws governing prescription drug take back programs.
 - c) Abide by all terms set forth under the Procedure for Collection and Destruction of Prescription Drugs (attached as Exhibit A) to ensure proper control and custody as well as collection and disposal of expired and unused prescription drugs collected under this MOU.
 - d) Complete all paperwork required by CCSO to ensure proper transfer of custody of all pharmaceutical drugs in a manner consistent with applicable rules and regulations of state and federal laws governing prescription drug take back programs.
2. To fulfill the terms of this MOU, CCSO agrees to:
 - a) Collect and dispose of all expired and unused non-liquid pharmaceutical drugs in a manner consistent with applicable rules and regulations of state and federal laws governing prescription drug take back programs.

- b) Prepare and complete all such recordkeeping as consistent with applicable rules and regulations of state and federal laws governing prescription drug take back programs and the CCSO.
3. As to all matters not specified in this MOU, all applicable rules and regulations governing the actions of the Cook County Sheriff's Office and the Township as well as state and federal laws governing prescription drug take back programs shall govern the parties.
4. The Township understands and agrees that this MOU and all obligations and agreements are effective contingent upon funds available for this program through Cook County or other available sources.

III. INDEMNIFICATION AND LIABILITY

1. The Township shall defend, indemnify, and hold harmless Cook County, CCSO and its officials, officers, employees and agents ("CCSO Indemnitees") from liabilities of every kind, including losses, damages and reasonable costs, payments and expenses (such as, but not limited to, court costs and reasonable attorneys' fees and disbursements), claims, demands, actions, suits, proceedings, judgments or settlements, any or all of which are asserted by any individual, private entity, or public entity against the CCSO Indemnitees and arise out of the negligence or willful misconduct of the Township in the distribution, installation, or use of the pharmaceutical collection receptacles, or administration of the pharmaceutical collection program, except to the extent attributable to the negligence or willful misconduct of the CCSO Indemnitees or any of them.
2. The CCSO assumes responsibility for the actions and conduct of its employees, officers, agents, and volunteers (hereinafter collectively referred to as "agents") relative to any claim, loss, damage, or cause of action, that may arise out of the activities performed by CCSO agents, and specifically, but not limited to, injury or damage that may occur to such agents and damage Township agents and/or Township property. The Parties hereto shall promptly advise the other Party of any Notice of Claim for damage or injury or lien letter occurring in relation to the demolition that it may receive.
3. Nothing in this Section III shall be construed to represent an express and/or implied waiver of any common law or statutory privileges, immunities, protections, or defenses granted or otherwise available to the Parties as to any liability whatsoever, and all such privileges and immunities are expressly reserved. The defense and indemnification obligations in this MOU shall survive the expiration and/or termination of this MOU.

IV. TERM AND TERMINATION

The term of this MOU shall begin on January 1, 2023 and shall end on December 31, 2024 (the "Initial Term"). The MOU shall automatically renew for additional two-year terms (each a "Renewal Term") unless and until terminated or modified as set forth below. Either party may terminate this MOU upon thirty (30) days written notice to the other party.

V. MISCELLANEOUS

1. **Amendments.** This Agreement may be modified or amended at any time during its term by mutual consent of the Parties, expressed in writing and signed by the Parties.

2. **Applicable Law and Severability.** This MOU shall be governed in all respects by the laws of the State of Illinois. The invalidity or unenforceability of any one or more phrases, sentences, clauses, or sections contained in this MOU shall not affect the remaining portions of this MOU or any part thereof.
3. **No Personal Liability.** No member, official, director, employee, or agent of CCSO or the Township shall be individually or personally liable in connection with this MOU.
4. **Assignment.** This Agreement, or any portion thereof, shall not be assignable in whole or in part by either party.
5. **Entire Agreement.** This MOU constitutes the entire agreement between the Parties; no promises, terms, or conditions not recited, incorporated, or referenced herein, including prior agreements or oral discussions, shall be binding upon either Party.
6. **Notices.** All written notices, requests and communications may be made by mail or electronic mail to the email addresses set forth below.

To CCSO:

Cook County Sheriff's Office
General Counsel
50 West Washington Street, Room 704
Chicago, IL 60602

With a copy to:

Cook County Sheriff's Office
Sheriff's Prescription Drug Take Back Program
2323 South Rockwell, 1st Floor
Chicago, IL 60608

To Township:

Brian P. McGuire, Township Supervisor
Hanover Township
250 South IL 59 Route
Bartlett, IL 60103

With a copy to:

Michael A. Airdo
Airdo Werwas, LLC
111 E. Wacker Dr., Suite 500
Chicago, Illinois 60601

7. **Counterparts.** This MOU may be executed in one or more counterparts, each of which shall be considered one and the same agreement, binding on all Parties hereto, notwithstanding that all Parties are not signatories to the same counterpart. Further, duplicated signatures, signatures transmitted via facsimile, or signatures contained in Portable Document Format (PDF) documents shall be deemed original for all purposes.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS THEREOF, the Parties hereto have caused this MOU to be executed by their authorized representatives.

HANOVER TOWNSHIP

Brian P. McGuire
Township Supervisor

Date: _____

Attest:

Katy Dolan Baumer
Township Clerk

COOK COUNTY SHERIFF'S OFFICE

Nicholas Scouffas
General Counsel

Date: _____

Acknowledged by:

Patricia Horne
Director
CCSO Sheriff's Prescription Drug Take Back Program

Date: _____

***** EXHIBIT A *****

**Cook County Sheriff's Office
Prescription Drug Take Back Program
Procedure for Handling and Destruction of Prescription Drugs**

This Procedure is for collection and destruction of prescription drugs by designated law enforcement officers of the Cook County Sheriff's Office (CCSO) permitted under state and federal drug enforcement and environmental law (Contraband Exclusion 40 CFR part 60.2887(p) and 60.2993(p).

The authorized collection of prescription drugs for destruction to the custody of a designated law enforcement representative(s) of Cook County Sheriff's Office will be treated as any other release order maintaining the proper chain of custody.

This Procedure for handling and destruction of prescription drugs is as follows:

1. Each participating agency in the Prescription Drug Take Back Program's permanent collection network shall arrange to have a secure container, which is anchored to the ground and is kept under 24 hour surveillance by the presence of a law enforcement officers or under a camera surveillance system consistent with the standards established by the U.S. Drug Enforcement Agency.
 - a. The participating agency shall complete an agreement for maintaining its secure container and permit access for collection of prescription drugs by a designated law enforcement officer of the Cook County Sheriff's Office, complete all relevant portions of Certificate of Prescription Drugs Destruction Forms, and permit data to be shared concerning collection of prescription drugs from its secure container.
2. A designated law enforcement officer of the Cook County Sheriff's Office (CCSO Officer) will collect prescription drugs from each participating agency's secure container on a scheduled basis.
 - a. Immediately upon collection of the prescription drugs from the participating agency's secure container, the CCSO Officer will complete all relevant portions of a Certificate of Prescription Drugs Destruction Form:
 - PDDC Inv. Number
 - Agency Name
 - Agency Phone Number
 - Agency Address
 - Agency Email Address
 - b. The CCSO Officer in the presence of the designated agency representative will confirm that the items removed from the container are undisturbed.
 - Agency Representative Printed Name
 - Agency Representative Signature
 - Agency Supervisor Printed Name
 - Agency Supervisor Signature

***** EXHIBIT A *****

3. The designated CCSO Officer will then take custody of the referenced prescription drugs.
4. The designated CCSO Officer will complete the remaining portions of the Certificate of Prescription Drug Destruction upon delivery of the collected Prescription Drugs to the Prescription Drug Vault, including:
 - a. PRESCRIPTION DRUG COLLECTION
 - A. Quantity of Prescription Drugs Collection
 - B. Description of Prescription Drug Collected
 - C. CCSO Employee Name (Printed)
 - D. CCSO Employee Signature/Star
 - E. Collection Date
 - b. PRESCRIPTION DRUG STORAGE
 - A. FOR PDDC PROPERTY CONTROL ONLY (VAULT, SHELF #, LOCKER #)
 - B. PDDC PROPERTY LOG
 - c. PRESCRIPTION DRUG DESTRUCTION
 - A. Drug Disposal
 - B. Destruction Date
 - C. Recycling Vendor Date
 - D. Destroyed by CCSO Employee Signature/Star/Date
 - E. Recycling Vendor Name/Ticket #/Date
5. The designated CCSO Officer will immediately thereafter complete a Cook County Sheriff's Police Department (CCSPD) Property Inventory Form with the following information:
 - a. Offense/Classification Number should be listed as "7280/Other Police Services".
 - b. Complete Date Recovered.
 - c. Complete CR Number
 - A. Call Cook County Sheriff's Police Department Radio Dispatch to request CR number.
 - B. Obtain Inv. Number from CCSPD Desk.
 - d. At Item number, complete Quantity with number of collected boxes.
 - e. At Description of Property, write "Box or Bag Numerous Pharmaceutical/Drug Items.
 - f. At hash, mark a strike through (/) at dollar sign.
 - g. Under Check Any Boxes Applicable:
 - A. Check off "Recovered" and write the collection location and address items are collected from.
 - B. Check off "To Be Disposed of by Custodian after 30 Day Retention".
 - C. Check off "Evidence & Recovered Unit Personnel" under Initial Destination of Property.
 - D. Check off Recovering Unit Personnel under "Transport Via".
 - h. Under "Property Recovered By" complete 1st Officer's Name (Print) and Signature.
6. The designated CCSO Officer will then secure the transferred prescription drugs and transport same to the CCSPD Evidence Room or the CCSO Prescription Drug Vault.

***** EXHIBIT A *****

7. The designated CCSO Officer will complete the remaining portions of the Certificate of Prescription Drug Destruction upon delivery of the collected Prescription Drugs to the Prescription Drug Vault, including:

PRESCRIPTION DRUG STORAGE

- A. CCSPD Property Inventory #
 - B. CCSPD CR #
- a. When the designated CCSO Officer re-assumes custody of the prescription drugs, the items shall be stored in the CCSO Pharmaceutical/Drug Evidence Vault while awaiting destruction.
 - b. The CCSO Prescription Drug Vault Storage Log and relevant sections of Certificate of Prescription Drugs Destruction Form (For Property Control Use Only and Property Log) shall be completed.
8. Upon delivery of the transferred prescription drugs, the designated CCSO Officer will re-assume custody of the prescription drugs for the CCSPD immediately prior to destruction of the prescription drugs to the CCSPD Evidence Room, the designated CCSO Officer shall turn over the transferred prescription drugs along with completed CCSPD Property Inventory and any additional documentation requested by the CCSPD.
9. The CCSPD will then assume custody of the prescription drugs and secure it, pending destruction of it.
10. The designated CCSO Officer will re-assume custody of the prescription drugs from the CCSPD immediately prior to destruction of the drug evidence.
 - a. When the designated CCSO Officer re-assumes custody of the prescription drugs, the items shall be stored in the CCSO Prescription Drug Vault while awaiting destruction.
 - b. The CCSO Prescription Drug Vault Storage Log and relevant sections of Certificate of Prescription Drugs Destruction Form (For Property Control Use Only and Property Log) shall be completed.
11. Destruction of the prescription drugs will be performed by the designated CCSO Officer within thirty (30) days of Prescription Drug Program custody, and shall include secure transport of said drugs to the destruction site.
 - a. The contents of each confirmed container shall then be separated and grouped according to type of recyclable or waste material.
 - A. All non-drug material that includes identifying information, such as prescription drug labels, shall be held in a secure manner for separate record destruction.

***** EXHIBIT A *****

- B. All non-drug material shall then be recycled according to its type of recyclable or waste material.
 - C. All drug material shall be disposed of through a process of incineration by the designated CCSO Officer and as permitted by state and federal law.
 - 1. The drugs shall be incinerated using an incinerator that meets the specifications for an Other Solid Waste Incinerator ("OSWI") as permitted under 40 CFR part 60.2887(p) and 60.2993(p).
 - 2. The drugs shall be incinerated in small quantities not to exceed fifty pounds at one time.
 - 3. The drugs shall be incinerated on a secure site operated by the Cook County Sheriff's Office.
 - D. The Certificate of Prescription Drug Destruction Form shall be fully completed at the conclusion of the drug destruction event.
 - 1. The completed Certificate of Prescription Drug Destruction Form will be placed in the Prescription Drug Destruction Form file in the Support Services shared folder.
 - 2. A copy of the completed Certificate of Prescription Drug Destruction Form will be sent upon request to the designated representative of the agency(ies) for whom the drugs were destroyed in addition to the MWRD Executive Director or his designee and the CCSO.
12. Each participating agency shall maintain proper recordkeeping to memorialize collection and destruction of prescription drugs occurring as part of Prescription Drug Take Back Program of the Cook County Sheriff's Office.

Attachments

2/16



MEMORANDUM

TO: HANOVER TOWNSHIP BOARD OF TRUSTEES
FROM: JAMES C. BARR, TOWNSHIP ADMINISTRATOR
HAILEY MATICH, ADMINISTRATIVE SPECIALIST
SUBJECT: AUDITOR SELECTION
DATE: MARCH 3, 2023

The Township completes a comprehensive financial audit with an outside accounting firm at the conclusion of each fiscal year. It is standard best practice for government agencies to not use the same auditing accounting firm for more than five years in row. From fiscal year 2018 through fiscal year 2022 the Township has worked with Mack & Associates Certified Public Accountants to complete the Township's annual financial audits. For the fiscal year 2023 annual financial audit the Township will be selecting a new firm to complete the audit.

The Township worked with lead accountant James Howard of Governmental Accounting to research accounting firms based on four major criteria. Hanover Township looked for an accounting firm that has received the Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award, is independently operated, is peer reviewed, and has worked with township clients previously. Three accounting firms were found who met all four criteria and submitted proposals and quotes to the Township – Sikich, Seldon Fox, and Lauterbach and Amen. Quotes were submitted for this fiscal year's audit as well as for the two following fiscal years.

The proposal presented by Sikich highlighted the firm's size, serving over 1,000 clients across all 50 states. Sikich offers a customizable approach to the auditing process that would cater to the Township's specific needs. Sikich quoted Hanover Township \$18,650 for the fiscal year 2023 audit with a 5% cost increase each following year. Working with Sikich to prepare the Township's audit for the next three years would cost the Township \$58,790 in total.

Seldon Fox presented the second proposal to the Township which highlighted their 40 years of service with municipalities and local government entities. The proposal included testimonials from government entities, nonprofit organizations, and private enterprises. Seldon Fox quoted the Township \$16,000 to complete the fiscal year 2023 audit with a 3% cost increase each

following year. The total cost to Hanover Township to work with Seldon Fox on the next three annual financial audits would be \$49,500.

Lauterbach and Amen provided the third proposal to Hanover Township. Lauterbach and Amen work with over 400 local governments each year and are in the top 10 firms nationally that submit audits to GFOA's Certificate of Achievement Program. Lauterbach and Amen also offered the most cost-effective proposal of all three firms. The fiscal year 2023 audit with Lauterbach and Amen would cost Hanover Township \$13,000. Lauterbach and Amen also propose a 3% cost increase each following year. With Lauterbach and Amen, the next three audits would cost Hanover Township \$40,200 in total.

Each of the firm's credentials and costs are outlined in the table below for reference.

Hanover Township								
Request for Proposal of Auditing Services								
Firm	GFOA ACFR	Independen	Peer Review	Township				
				Clients	FY2023	FY2024	FY2025	Total
Lauterbach and Amen	Y	Y	Y	Y	\$ 13,000.00	\$ 13,400.00	\$ 13,800.00	\$ 40,200.00
Sikich	Y	Y	Y	Y	\$ 18,650.00	\$ 19,580.00	\$ 20,560.00	\$ 58,790.00
Seldon Fox	Y	Y	Y	Y	\$ 16,000.00	\$ 16,500.00	\$ 17,000.00	\$ 49,500.00

It is recommended that the Township move forward with Lauterbach and Amen for the fiscal year 2023 audit. This firm offers the lowest cost to the Township while meeting all the Township's necessary criteria. Please contact Township Administrator Barr at jbarr@hanover-township.org for any additional information or any questions. Thank you for your consideration.

RESOLUTION _____

**A RESOLUTION
TO APPROVE A PROPOSAL FOR AUDITING SERVICES FROM
LAUTERBACH & AMEN, LLP**

BE IT RESOLVED by the Supervisor and the Board of Town Trustees (collectively, the “Board”) of Hanover Township (the “Township”), Cook County, Illinois, as follows:

SECTION ONE: APPROVAL. That the proposal for auditing services from Lauterbach & Amen, LLC, (the “Proposal”) to provide a comprehensive financial services plan, a copy of which is appended hereto and expressly incorporated herein by reference, is hereby approved.

SECTION TWO: AUTHORIZATION. The Township Supervisor and Township Clerk of Hanover Township are authorized to sign and attest, respectively, on behalf of the Township such agreements as may be necessary and appropriate in connection with the approval of the Proposal.

SECTION THREE: SEVERABILITY. If any section, paragraph, or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEALER. All prior Ordinances or Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: March 7, 2023

APPROVED: March 7, 2023

Brian P. McGuire, Township Supervisor

ATTEST:

Katy Dolan Baumer, Township Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution _____, enacted on March 7, 2023, and approved on March 7, 2023, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Township Clerk



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

DUE DATE:

January 27, 2023

SERVICE PROPOSAL AUDIT SERVICES

PREPARED FOR:

Hanover Township

FOR THE YEARS ENDING:

March 31, 2023, 2024 and 2025



SUBMITTED BY:

Ronald J. Amen, Partner
ramen@lauterbachamen.com

Jamie L. Wilkey, Partner
jwilkey@lauterbachamen.com

668 N. River Road
Naperville, Illinois 60563
Phone: 630.393.1483
Fax: 630.393.2516



TABLE OF CONTENTS

Transmittal Letter	3-4
Firm Profile.....	5-11
Software and Security	12
Key Engagement Personnel	13-16
Audit Approach	17-21
Price and Billing	22-23
References	24-25
Appendix	26-27



January 27, 2023

Hanover Township
250 S. IL Route 59
Bartlett, IL 60103

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

Enclosed in this proposal are details about our practice, our people and our reputation for quality service, as well as an outline of our audit approach and scope of the audit process. L&A is a firm nearly entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our five partners share a combined 130+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the Township. L&A possesses the resources and drive to continually exceed your expectations.

At L&A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service firm. L&A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients, with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L&A we continually strive to distinguish ourselves from other accounting firms by emphasizing the following:

EXPERTISE

- Providing professional audit and consulting services to over 400 local governments on an annual basis, and providing compilation and benefit services to over 450 public pension funds.
- Possessing exclusive expertise in the area of local government, as evidenced by our exemplary retention rate of the Certificate of Achievement for Excellence in Financial Reporting for clients with continual submissions to the program. L&A is also in the top ten firms nationally that submit audits to the Certificate of Achievement Program.
- Striving to continually be a proven leader in the governmental accounting industry and assisting our clients on the implementation of new, complex pronouncements and issues affecting local government, including one-on-one assistance with the understanding and implementation of these new pronouncements and issues. We will provide thorough and timely answers to any of your questions or needs.
- Maintaining a highly professional staff, each of which possess extensive knowledge in the area of local government, continually broadening their knowledge of local government issues through in-house training, involvement in various local government organizations and through continuing professional education programs.
- Engaging in audit planning, preliminary work and continual communication with our clients to ensure an efficient and quality audit process. This also ensures that audit issues will be identified early and solutions will be implemented timely.



SERVICE AND QUALITY

- Allowing our clients to dictate scheduling needs related to the audit process and adhering to those needs. We continually meet or exceed the deadlines established by our clients.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient financial or procedural operations.
- Maintaining a program of continuity for multi-year engagements, including minimal rotation of the team, allowing for the establishment of efficient working relationships with the Township.
- Continually promoting communication with management from the beginning of our engagement and throughout the year. This includes a planning meeting with the Township, weekly updates with management to review the progress of the engagement, if requested, an exit conference to discuss our findings and report production issues, meetings with elected officials during the evenings to answer questions regarding the audit and any other related issues, and continual communication throughout the year. We are committed to listening to your needs and customizing the audit process to meet those needs.
- Customizing our audit approach to focus on those areas that represent significant risk to the Township and any of the Township's uniquely complex issues.

CLIENT TRAINING OPPORTUNITIES

- Providing a variety of training and educational opportunities to our clients covering topics such as: new GASB pronouncements, understanding the financial statements, identification of finance department efficiencies and best practices. This includes hosting other industry experts to assist in educating our clients using the most current information available. These opportunities are always included in our fee structure.
- Forming professional resource alliances with other businesses in the areas of human resources, tax and information technology so, if required and if permitted by current audit independence standards, we would be able to provide the Township the highest level of service.

We are very excited about the opportunity to potentially work with the Township and are committed to providing the Township with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the Township. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,

Ronald J. Amen
Partner
ramen@lauterbachamen.com
630.393.1483

Jamie L. Wilkey
Partner
jwilkey@lauterbachamen.com
630.393.1483



FIRM PROFILE

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

L&A clients can expect unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

OUR SERVICES



Actuarial



Audit



Financial



Pension



Tax

OUR TEAM

14 Partners
50+ Managers
135+ Staff



OUR INDUSTRIES

Government
Private Sector
Nonprofit

CRAIN'S
CHICAGO BUSINESS.

L&A was ranked as the 17th largest accounting firm in the Chicagoland area, according to an annual survey published by Crain's Chicago Business.





FIRM PROFILE

Firm Philosophy

We have a full-time commitment to accounting and financial reporting, with extensive expertise in the governmental and nonprofit sectors. Through our experience, we are able to help clients anticipate and prepare for changes in their operating environment. The value of our services lies not only in the performance of an efficient audit, but in our detailed review of finance practices, and our extensive knowledge of key topics affecting local governments. With our extensive experience in the field of local governmental accounting and auditing, we have served a substantial number of municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various other governmental organizations. We have included a partial list of such entities as references, and would encourage you to contact any or all of them for references as to our qualifications and level of service. We have also provided our current client listing as evidence of our expertise in and commitment to governmental accounting and auditing.

Close Working Relationship with Management

A close working relationship with management on a year-round basis is the best way to provide our clients with the benefit of our depth of knowledge. This approach also allows for the timely resolution of questions and problems as they arise rather than after the fact. Through understanding the client's activities and a close working relationship with management, L&A can best respond to and help initiate programs that lead to improved operations and efficiencies and ultimately result in a more efficient audit.

We consider it essential to maintain the lines of communication throughout the year. To attain this, we both formally (via meetings, newsletters, etc.) and informally (via telephone calls, emails, etc.) keep our clients advised of changes and recent developments related to governments.

An Audit is a People-Oriented Endeavor

The team at L&A recognizes that we are involved in a people-oriented endeavor. Our goals and objectives, therefore, are centered around this understanding.

We strive:

- To create an environment that encourages a high level of communication between the client and our team
- To provide clients with the highest attainable level of staff capabilities through selective recruiting and creation of a work environment that aids personal growth
- To continually improve the quality of our services
- To support our financial, business, professional and social communities

FIRM PROFILE

A Strong Commitment to the Industry

Our involvement in the local government field includes active membership, support and participation in numerous professional organizations which serve the financial and management teams of local governments, including:



“Involvement in our industry’s organizations and providing educational support to those groups is a passion of our leadership team.”

- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Illinois Municipal Treasurers Association (IMTA)
- American Institute of Certified Public Accountants
- Illinois CPA Society Committees on Governmental Accounting
- AICPA Government Audit Quality Center
- AICPA Nonprofit Center
- Illinois Association of Park Districts/ Illinois Parks and Recreation Association (IAPD/IPRA)
- Illinois Public Pension Fund Association (IPPFA)
- Illinois Government Finance Officers Association (IGFOA)
- Michigan Government Finance Officers Association (MGFOA)
- Illinois Association of School Business Officials (IASBO)
- Illinois Library Association
- IGFOA Technical Accounting and Review Committee (TARC)
- Township Officials of Illinois
- Illinois Department of Insurance—Task Force
- Special Review Committee - Certificate of Achievement for Excellence in Financial Reporting - GFOA



FIRM PROFILE

Additional Services and Resources

Sharing our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing education on issues affecting local governments on a year-round basis. With our strong background in government, many of our areas of expertise are complementary of one another.

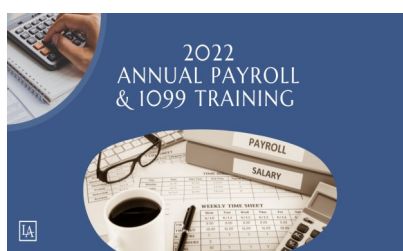
Client Educational Opportunities

We offer multiple training opportunities throughout the year, on-demand webinars and important newsletter updates to our clients, at no additional cost. Our client trainings cover a variety of relevant topics such as:

- Implementation of GASB pronouncements
- State and local government updates
- Changes to auditing standards
- Understanding of financial statements
- Identification of department efficiencies and best practices
- Other statutory or hot topics affecting governments

“L&A’s value add approach to an audit includes extensive no-cost client training throughout the year.”

We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Below are some recent examples of previous training webinars that we hosted:



Payroll



Government Software



Audit Reports



Government Updates



GASB87



Management Software

FIRM PROFILE

Government Expertise Means Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources
- Capital asset services to track net book value, depreciation expense and accumulated depreciation





FIRM PROFILE

Quality Assurance

We are committed to providing the highest quality audit product to our clients during all phases of the audit. Our Quality Assurance Team is responsible for reviewing all financial statements before issuance, assisting in technical inquiries and reviewing workpapers and reports of all engagements to verify compliance with professional standards and our Firm's policies. At L&A we pride ourselves in providing a quality audit. As such, we are a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AICPA, submitting our accounting and auditing practice to quality control reviews of our compliance with professional standards as established by the AICPA.

Peer Review

The firm undergoes an independent peer review of our accounting and auditing practice as a condition of membership in the American Institute of Certified Public Accountants (AICPA), the national organization of CPA's in public practice, industry, government and education. Our reports have been reviewed by numerous federal and state oversight agencies as well as other external professional agencies and organizations. Furthermore, there has never been any action taken against our Firm with any state or federal regulatory body or professional organization to which we have submitted our reports. A copy of our most recent peer review opinion is provided in the appendix section of this proposal.

Independence

We require that all personnel inform the Firm of any lack of independence with respect to all clients. Specific guidelines to be followed are those set forth in the AICPA's Code of Professional Ethics. Additionally, we are in compliance with the standards established by the General Accounting Office (GAO). More specifically, we are completely independent with respect to the Township.

License to Practice

We affirm that Lauterbach & Amen and all key personnel are duly licensed to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.





FIRM PROFILE

DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

L&A has not had any federal or state desk reviews of its audits during the last five years. No disciplinary action has been taken against the firm during the last five years by state regulatory bodies or professional associations.

Per our firm's quality control document, all audit staff are required to meet the AICPA's continuing professional education requirements. Because we are niched in government, the required CPE hours for all of the staff outlined in this proposal are focused on the government industry, with hours also dedicated to Uniform Guidance/Single Audit continuing professional education as required by our industry. The firm utilizes a mix of self-study, in-house training, state Society or AICPA programs, Government Audit Quality Center programs, and programs offered by various government associations, such as the IGFOA.

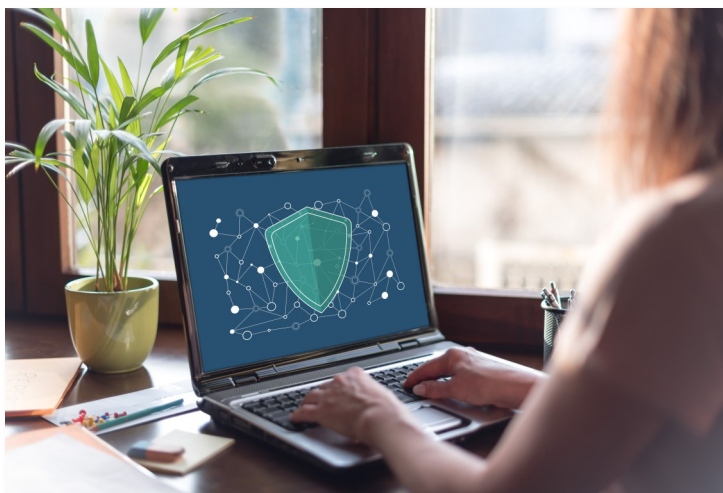
While we don't anticipate any significant issues during the course of the audit, we will certainly inform the appropriate representatives of Management depending on the nature of the issue and in accordance with our standards for communicating such matters.

Conclusion

We are thrilled to have the opportunity to potentially work with the Township. We have a passion for the government industry and a passion for providing a level of service well beyond just issuing you audited financial statements. Our approach to client service includes open year-round communication, a large network of resources to assist with even non-audit related questions, and a dedication to furthering education on our industry technical standards and best practices. At L&A you will be served by partners who are dedicated to the government industry and a group of over 160 L&A employees that share in that passion and spend all twelve months of the year working on government engagements.

SOFTWARE & SECURITY

L&A Software



With threats constantly evolving, becoming riskier and more consequential, we must remain proactive, continually enhancing our approach to information security. To meet our clients' unique security expectations and address today's dynamic regulatory issues, L&A has purposefully selected tools and processes necessary to protect client data and mitigate security risks over the lifecycle of a client project. Multi-Factor Authentication, limited human access, anti-virus software and firewalls are some of the protections we have in place throughout the entire firm to minimize risk and maximize the security of client data.

L&A Portal Security

The application L&A has chosen for online access to client data uses a secure portal that is hosted at some of the largest, most secure data centers in the world. It uses the industry's most advanced security and reliability measures to keep your data safe. Built-in redundancy involves multiple data locations, internet connections, and power sources that keep our secure portal up and running at all times. We utilize secure password protection and 256-bit encryption which protects your data as it travels between the data center and your computer.

Disaster Contingency Plans

L&A has developed recovery strategies for our IT systems, applications and data. This includes networks, servers, desktops, laptops, wireless devices, data and connectivity. Our recovery strategies anticipate the loss of one or more of the following system components:

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





KEY ENGAGEMENT PERSONNEL

Ronald J. Amen, CPA

Managing Partner

Ron Amen has over 33 years of experience serving clients in the governmental sector. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, State and Federal government entities, universities, nonprofits and other governments.

Educational and Membership Background

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

Governmental Accounting and Auditing Experience

Ron has managed numerous governmental engagements during his experience in public accounting. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background. Due to his extensive government background, he is often used as a resource for providing creative solutions to issues affecting local governments. He functions as a working partner, in that he is available and present during each phase of the audit process.

Ron has also participated in the management of some large commercial and nonprofit engagements. This experience includes audits, tax preparation, consulting and strategic planning for both commercial and nonprofit clients.



668 N. River Road

Naperville, Illinois 60563



630.393.1483



ramen@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 21 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Educational and Membership Background

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

Governmental Accounting and Auditing Experience

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

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



668 N. River Road

Naperville, Illinois 60563



630.393.1483 ext. 227



jwilkey@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Matt R. Beran, CPA

Operations Partner

Matt Beran has over 19 years of professional accounting experience, 13 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

Educational and Membership Background

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

Governmental Accounting and Auditing Experience

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

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

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



668 N. River Road

Naperville, Illinois 60563



630.393.1483



mberan@lauterbachamen.com

KEY ENGAGEMENT PERSONNEL

Audit Team Key Personnel

Monika Adamski



Monika has 13 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika is specialized in municipal and state agency audits as well as school districts and nonprofit entities and also specializes in internal control assessment for all governmental clients.

Courtney Clement



Courtney has over 5 years of public accounting experience serving various types of clients. She is a graduate of North Central College and a Certified Public Accountant. She has participated as the lead in both auditing and financial services roles where she has been the direct contact for the clients and has managed L&A teams.

Jennifer Martinson



Jen has 10 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Miami and a Certified Public Accountant. Jen specializes in municipal audits, staff training and new hire training. The training includes audit methodology and the specifics of governmental accounting.

Brad Porter



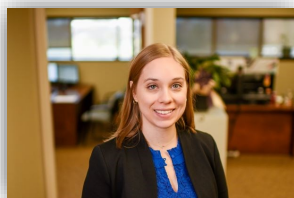
Brad has 8 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and the training and auditing of local governments and park districts.

Don Shaw



Don has 13 years of professional accounting experience, 8 of those years are exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in municipalities, school districts and Uniform Grant Guidance single audit testing, reporting and submission.

Ann Scales



Ann has 13 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in finalizing Comprehensive Annual Financial Reports for our clients - meeting the requirements established by the GFOA. Ann has completed the AICPA's Nonprofit Level I and Level II Certificate Program. She specializes in auditing and performing consulting services for municipalities and nonprofits.



AUDIT APPROACH

Overview

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

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

GFOA Certificate of Achievement

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

We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We currently submit in excess of one hundred reports to the GFOA on an annual basis and are in the top ten firms nationally that submit to the program.



Audit Scope and Standards

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

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

AUDIT APPROACH

Below is our proposed schedule for your audit phases in accordance with the requirements stated in the RFP:

PHASE			TIMING	TOTAL HOURS (EST)
	Phase 1	Planning	April	8 Hours
	Phase 2	Preliminary Fieldwork	June	12 Hours
	Phase 3	Fieldwork	Early August	67 Hours
	Phase 4	Drafts	Late August	20 Hours
	Phase 5	Audit Completion	September	8 Hours

Phase 1: Planning



April

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

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

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

AUDIT APPROACH

Phase 2: Preliminary Fieldwork



June

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

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

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

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





AUDIT APPROACH

Phase 3: Fieldwork



Early August

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

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

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

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

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

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

AUDIT APPROACH

Phase 4: Drafts



Late August

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

Phase 5: Audit Completion



September

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

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the Township's financial statements in the future.

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



PRICE AND BILLING

AUDIT SERVICES RFP RESPONSE FORM

Firm: Lauterbach & Amen, LLP

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

Email Address: ramen@lauterbachamen.com

Address: 668 N. River Road
Naperville, IL 60563

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

Signature of Authorized Agent: , Partner

Date of Proposal Submission: January 27, 2023

PRICE STRUCTURE

	March 31, 2023	March 31, 2024	March 31, 2025
Audit and all Associated Work	\$13,000	\$13,400	\$13,800



PRICE AND BILLING

HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	15	\$170	\$160	\$2,400
Manager	40	\$140	\$130	\$5,200
In-Charge	60	\$100	\$90	\$5,400
	115			\$13,000

In 25 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP. This includes implementation of all future GASB and FASB pronouncements.

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

Schedules Requested

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

Additional Services

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

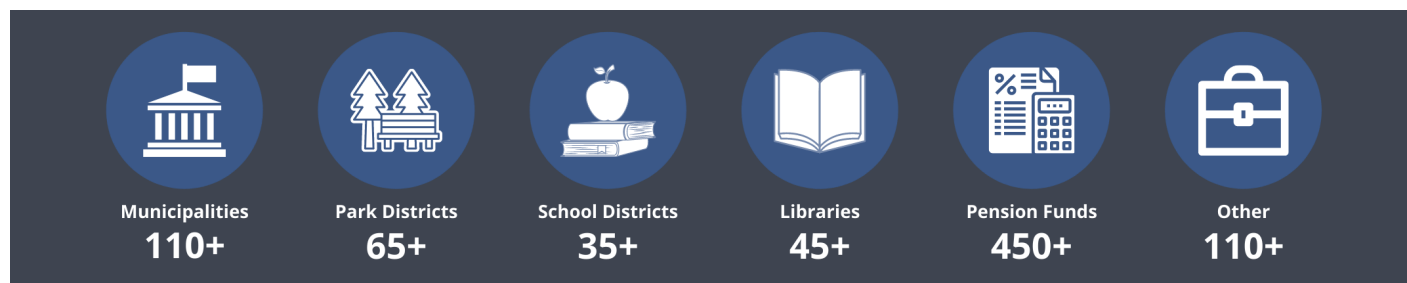
As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.

REFERENCES

We know that our best endorsement comes from satisfied clients. We invite you to contact the following clients who have been serviced by our firm to inquire about their experience and how our services continue to bring value to our clients. Additional references can be provided upon request.

	Client	Contact
	Village of Bartlett*	Todd Dowden (630) 837-0800 tdowden@vbartlett.org
	Cuba Township	Susan Segota (847) 381-1924 ssegota@cubatwpil.gov
	Blackberry Township	Esther Steel (630) 365-9109 supervisor@blackberrytwp.com

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





REFERENCES

L&A stands by our quality and service. As such, we encourage you to reach out to any of the clients listed below that we serve to learn more about their experience with our firm.

Municipalities, Townships and Counties

MUNICIPALITIES	Dolton	Homewood	Morton Grove*	Rolling Meadows*	Wheaton*
Algonquin*	East Dundee*	Inverness	Mount Prospect*	Rosemont	Willow Springs
Antioch*	East Hazel Crest	Johnsburg*	Naperville*	Sandwich	Willowbrook*
Barrington*	East Moline*	Justice	New Milford	Schaumburg*	Wilmette*
Barrington Hills	Elburn	Kenilworth	Normal*	Shabbona	Winnetka*
Bartlett*	Elk Grove Village*	Kildeer*	North Aurora*	Silvis	Winthrop Harbor
Beach Park*	Elmhurst*	Lake Barrington	North Barrington	Skokie*	Woodridge*
Berkeley*	Elwood*	Lake Bluff	North Riverside*	South Barrington	Yorkville*
Bloomington*	Evanston	Lake in the Hills	Northbrook*	South Elgin*	TOWNSHIPS
Bonfield	Farmer City	Lake Villa	Northfield*	Springfield*	Addison Township
Bradley	Forest Park	Lakewood	Orland Park	Stickney	Blackberry Township
Buffalo Grove*	Fox River Grove*	Libertyville*	Palos Park*	Stone Park	Milton Township
Burlington	Frankfort*	Lincolnshire	Park Forest*	Streamwood*	Naperville Township
Burnham	Georgetown	Lincolnwood*	Park Ridge*	Streator	Northfield Township
Burr Ridge*	Gilberts*	Lindenhurst	Peotone	Sugar Grove*	Sugar Grove Township
Campton Hills	Glen Ellyn*	Lombard*	Pingree Grove*	Summit	Winfield Township
Carpentersville*	Glencoe*	Lyndon	Plano	Sycamore*	Zion Township
Cary*	Glenview*	Machesney Park	Poplar Grove	Thornton*	Maine Township
Champaign*	Golf	Manhattan*	Princeton	Timberlane	COUNTIES
Channahon*	Grayslake	Maple Park	Prophetstown	Tower Lakes	Henry County
Cherry Valley	Gurnee*	Markham	Prospect Heights	Vernon Hills*	LaSalle County
Collinsville*	Hampshire	Melrose Park	Reddick	Volo	
Cortland	Hanover Park*	Mendota	Riverside*	Warrenville*	
Country Club Hills	Harvard	Midlothian	Riverwoods	Waukegan*	
Crystal Lake	Hinckley	Monee	Rock Island*	West Chicago*	
Cuba	Hinsdale	Montgomery*	Rockford*	Western Springs	

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



Municipalities
110+



Park Districts
65+



School Districts
35+



Libraries
45+



Pension Funds
450+



Other
110+



APPENDIX

ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

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

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. 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 in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

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

REQUIRED SELECTIONS AND CONSIDERATIONS

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

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



APPENDIX

ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2019 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A stylized, handwritten signature in blue ink that reads 'Ellin & Tucker'.

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 27, 2019