Edwin P. Hettermann
Village President

Vinny Lamontagna
Village Administrator

Village of
JOHNSBURG
Settled 1841 – Incorporated 1956

1515 Channel Beach Avenue
Johnsburg, IL 60051
Village Hall 815.385.6023
www.johnsburg.org

DATE: September 21, 2026

TO: Prospective Audit Firms

FROM: Vinny Lamontagna, Village Administrator

SUBJECT: Request for Proposal – Auditing Services

The **Village of Johnsburg, Illinois** ("the Village") is soliciting proposals from qualified firms of certified public accountants to audit the Village's financial statements for the fiscal year ending April 30, 2027, with the option of auditing the Village's financial statements for the two (2) subsequent fiscal years. Enclosed for your consideration is a Request for Proposal (RFP).

To be considered for this engagement, your firm must meet the qualifications and satisfy the requirements set forth in the RFP. **Please submit completed proposals by Friday, October 30, 2026 at 4:00 PM.**

Crystal Edwards
Finance Director
Village of Johnsburg
1515 Channel Beach Ave
Johnsburg, IL 60051

Thank you for taking the time to respond to our request for proposals. All questions regarding this RFP should be directed to Crystal Edwards by e-mail at finance@johnsburg.org no later than October 2, 2026. Responses to all questions will be provided to interested firms by October 9, 2026.

Respectfully,

Vinny Lamontagna
Village Administrator

VILLAGE OF JOHNSBURG, ILLINOIS

REQUEST FOR PROPOSAL

FOR

PROFESSIONAL AUDITING SERVICES

FOR THE PERIOD ENDING APRIL 30, 2027

1515 CHANNEL BEACH AVENUE

JOHNSBURG, IL   60051

VILLAGE OF JOHNSBURG
REQUEST FOR PROPOSAL

INTRODUCTION

General Information

The Village of Johnsburg is requesting proposals from qualified firms of certified public accountants to audit the Village's financial statements for the fiscal year ending April 30, 2027. There will be an option to extend this agreement for auditing the Village's financial statements for each of the subsequent two fiscal years. The continuation of the agreement after each year is solely at the discretion of the Village of Johnsburg.

There is no expressed or implied obligation for the Village of Johnsburg to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

During the evaluation process, the Village reserves the right to retain all proposals submitted and to use any ideas in the proposals regardless of whether the proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal, unless clearly and specifically noted in the firm selected.

It is anticipated the selection of a firm will be completed and a contract awarded by **November 17, 2026.**

Scope of Work to be Performed

To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants. The audits shall be performed in accordance with the provisions included in this request for proposal. The Village of Johnsburg desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles (GAAP).

The auditors shall also be responsible for preparing the supplementary information in accordance with GAAP and applicable Governmental Accounting Standards Board (GASB) standards.

The Village will rely on the auditors for assistance in the implementation of applicable GASB Statements in the annual audit and the related footnote disclosures.

The auditors shall be responsible for assisting the Village with preparing the Annual Comprehensive Financial Report (ACFR) to be submitted to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Village has previously submitted its ACFR to the Government Finance Officers Association and desires to do so for the fiscal year ending April 30, 2027.

The auditors shall provide to the Village all audit adjustments including appropriate supporting documents and shall meet with Village staff, if requested, to discuss these final adjustments.

Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and if illegal acts or indications of illegal acts of which they become aware to the Village Administrator and Village President.

Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue a report on the fair presentation of the general-purpose financial statements in conformity with GAAP.

The auditor shall prepare the following reports at the completion of the audits:

1. An Annual Comprehensive Financial Report (ACFR) on the examination of financial statements of the Village including all funds. The auditor will prepare all financial statements and notes to the financial statements. The auditor will assist in preparation of the statistical section of the ACFR and will prepare appropriate schedules.
2. A report on the financial statements, internal control and compliance in accordance with the audit guide and standards for compliance with the Single Audit Act, as may be required.
3. Annual supplement reports required by the Office of the Comptroller of the State of Illinois.
4. A management report containing comments and recommendations regarding a municipality system of internal controls: that is, its methods of safeguarding assets, ensuring the accuracy of financial information, promoting efficiency and adhering to municipal policies. This letter should contain comments and recommendations for controlling any internal weakness discovered and shall be reviewed by the Village Administrator and Finance Director before finalizing.

Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of 5 years, unless the firm is notified in writing by the Village of Johnsburg of the need to extend the retention period. The auditor will be required to make all working papers available, upon request, to the Village of Johnsburg.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

DESCRIPTION OF THE GOVERNMENT

Principal Contact

The auditor's principal contact will be the Village's Finance Director, Crystal Edwards, finance@johnsburg.org, (815) 385-6023.

Background Information

The Village is in McHenry County approximately 7 miles from the Wisconsin border and has a population of 6445. Johnsburg is a village where history, hospitality and natural beauty come together to create a community that is proud of its past and excited about its future. We offer well-planned diversified housing, progressive economic development opportunities and abundant open spaces. We are proud of our great schools and excellent municipal services. Johnsburg has frontage along two of Northern Illinois' most desirable corridors - the Fox River/Chain O'Lakes waterway system and the fast-developing Route 31 corridor making it a great community for both recreational opportunities and business development. Our hardworking citizens volunteer much of their time and efforts, both individually and through organizations, to make Johnsburg a community we are proud to call home. Johnsburg is "A Hometown with Spirit".

The Village has approximately 21 full-time persons and 30 on a part-time or seasonal base. Police and Community Service protection is provided by the Johnsburg Police Department, which operates out of the Municipal Center. Fire Protection Services are provided by the McHenry Township Fire Department which has one location in Johnsburg. The Village also provides municipal services, such as maintenance of public roadways, water and sewer services, inspection of new and existing construction, planning and zoning and general administration.

The Village uses an independent actuary to determine its required contribution to its Police Pension Fund. The day-to-day accounting for the Police Pension Fund is contracted to a third party. This firm currently completes the annual IDOI report for the pension fund.

Fund Structure

The Village's accounts are organized by the following fund types in accordance with GAAP. The day-to-day transactions are currently recorded in BS&A, a financial accounting system supported by BS&A Software.

Fund Type	Description
General	Primary operating fund, accounts for all financial resources of the general government, except those required to be accounted for in another fund
Special Revenue	Motor Fuel Tax Fund and Special Service Area Funds
Capital Projects	Land and Building Fund
Fiduciary	Police Pension Trust Fund
Proprietary	Waterworks and Sewerage Fund
Agency	Developer Escrow Accounts, Grading and Seeding Deposits

TIMING AND REPORT REQUIREMENTS

Audit Calendar

The Village anticipates the following schedule for the fiscal year audit:

Preliminary work completed by June 15, 2027
Field work completed by August 15, 2027
Draft reports completed by September 15, 2027
Final printed and bound reports by October 3, 2027

If the proposing firm sees any problem with meeting this schedule, it should be noted in the proposal with an alternate schedule.

Report Requirements

The independent auditor shall produce the following reports:

1. Ten copies of the Annual Comprehensive Financial Report (ACFR)
2. Electronic copy of the ACFR
3. One copy of the Annual Financial Report filed with the Office of the State Comptroller
4. One copy of the Single Audit Report (as needed)
5. Ten copies of the Management Letter

ASSISTANCE TO BE PROVIDED TO THE AUDITOR

Finance Department and Clerical Assistance

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations.

PROPOSAL REQUIREMENTS

RFP Schedule

Event	**Date**
RFP Issued	September 21, 2026
Deadline for Questions	October 2, 2026
Responses to Questions	October 9, 2026
Proposals Due	October 30, 2026, 4:00 PM
Interviews, if necessary	November 2-13, 2026
Anticipated Contract Award	November 17, 2026

Proposal Submission Instructions

Completed proposals must be received by **Friday, October 30, 2026, at 4:00 PM**. Proposals must be submitted both electronically by email and in hard copy by mail, courier, or hand delivery.

Electronic Submission:
finance@johnsburg.org

Hard Copy Submission:
Village of Johnsburg
Attn: Finance Director
1515 Channel Beach Ave
Johnsburg, IL 60051

Inquiries

Inquiries concerning the request for proposal and the subject of the request for proposal must be made no later than October 2, 2026, to:
Crystal Edwards, Finance Director, finance@johnsburg.org
Responses to all questions will be provided to interested firms by October 9, 2026.

Independence

The firm should provide an affirmative statement that it (and its assignees employed in this engagement) is independent of the Village of Johnsburg as defined by GAAS.

Firm Qualifications and Experience

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

The firm should identify the principal supervisory and management staff including engagement partners, managers, other supervisors and staff, who would be assigned to this engagement. The firm should also provide information on the government auditing experience of each person.

Audit personnel may be changed at the discretion of the proposer if replacements have substantially the same or better qualifications or experience. The Village of Johnsburg retains the right to approve or reject replacements.

Subcontracting

Should a firm submitting a proposal find it necessary to subcontract a portion of the audit services to be performed, that fact, and the name of the proposed subcontracting firm, must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the Village.

Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the past three years that are similar to the engagement described in this request for proposal. Also, indicate those municipalities that achieved the Certificate of Achievement for Excellence in Financial Reporting award while your firm was engaged as their auditors. Indicate the scope of work, dates, engagement partner, total hours, and the name and telephone number of the principal client contact. Specifically identify the engagements at which the managers and other supervisors who will be assigned to the Village of Johnsburg engagement have worked.

Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required of this request for proposal. In developing the work plan, reference should be made to such sources of information as Village's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Village.

DOLLAR COST

Total All-Inclusive Maximum Price

Attachment A must be completed and signed. Attachment A's price should specify all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price is to include all direct and indirect costs including all out-of-pocket expenses.

Any additional expenses that will be anticipated for implementing GASB pronouncements must be included in the all-inclusive maximum price, unless specifically noted in this proposal.

Rates by Partner; Supervisory and Staff Level and Hours Anticipated for Each

The cost schedule should include a schedule of professional fees and expenses broken into the above categories, if appropriate.

Out-of-Pocket Expenses

The total all-inclusive maximum price is to include all anticipated out-of-pocket expenses.

Manner of Payment

Progress payments may be made based on work completed during the course of the engagement in accordance with the firm's proposal.

EVALUATION CRITERIA

Mandatory Elements

1. The audit firm is independent and licensed to practice in the State of Illinois.
2. The audit firm's professional personnel have received adequate continuing professional education within the preceding three years
3. The firm has no conflicts of interest regarding any other work performed by the firm for the Village of Johnsburg
4. The firm submits a copy of its most recent external quality control review report, and the firm has a record of quality audit work
5. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
6. The firm understands the specific needs of the Village of Johnsburg as it relates to the audit engagement

Technical Qualifications

1. The firm exhibits expertise based on experience and performance on comparable government engagements
2. The quality of the firm's professional personnel to be assigned to the engagement will also be considered

Price Consideration

Cost will not be the primary factor in the selection of an audit firm.

Final Selection

The Village of Johnsburg will select a firm based upon the evaluation criteria. The Village reserves the right to interview one or more finalist firms prior to making a final selection. It is anticipated that the contract will be awarded by November 17, 2026.

Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village of Johnsburg and the firm selected.

The Village of Johnsburg reserves the right without prejudice to reject any or all proposals.

ATTACHMENT A

VILLAGE OF JOHNSBURG
REQUEST FOR PROPOSAL - AUDITING SERVICES

Firm Submitting Proposal: ____

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Fee Structure: ACFR, Supplemental Reports, Management Letter, Single Audit Report (as needed) and GFOA Financial Reporting Assistance

2027 $________________

Optional Two Years:

2028 $________________
2029 $________________

____
Signature of Authorized Representative

____
Name of Authorized Representative

____
Title

____
Date