

**CLERK'S CONTRACT and AGREEMENT COVER PAGE**

**Legistar File ID#:** 2018-0647

**Innoprise Contract #:** C18-0122

**Year:** FY 2018-2022

**Amount:**

**Department:** Finance - Sarah Schueler

**Contract Type:** Services

**Contractors Name:** BKD, LLP

**Contract Description:** Professional Audit Services FY 2018-2022

MAYOR  
Kaiih Pekau

VILLAGE CLERK  
John C. Mehalek

14700 S. Ravinia Avenue  
Orland Park, IL 60462  
708.403.6100  
OrlandPark.org



TRUSTEES  
Kathleen M. Fenton  
James V. Dodge  
Patricia A. Gira  
Carole Griffin Ruzich  
Daniel T. Colandriello  
Michael F. Carroll

November 1, 2018

Mr. Scott C. Termine, CPA, Partner  
BKD, LLP  
1901 South Meyers Road  
Oakbrook Terrace, Illinois 60181

RE: *NOTICE TO PROCEED - Professional Audit Services*

Dear Mr. Termine:

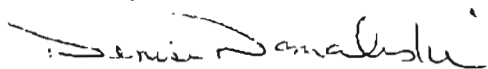
This notification is to inform you that the Village of Orland Park has received all necessary contracts and insurance documents in order for work to commence on the above stated project as of October 26, 2018.

Please contact Annmarie Mampe at 708-403-6199 or Sarah Schueler at 708-403-6192 to arrange the commencement of the work.

All invoices should be sent directly to the Accounts Payable Department at 14700 S. Ravinia Ave. Orland Park, IL 60462 or emailed to [accountspayable@orlandpark.org](mailto:accountspayable@orlandpark.org).

For your records, I have enclosed the signed Engagement Letter and one (1) fully executed contract dated October 16, 2018 for FY18 and FY19, in an amount not to exceed \$51,325 and \$53,105, respectively, with the option to renew for an additional three (3) years in the amount not exceed \$55,945 for FY20, \$56,835 for FY21 and \$58,795 for FY22. If you have any questions, please call me at 708-403-6173.

Sincerely,



Denise Domalewski  
Purchasing & Contract Administrator

Encl:

cc: Annmarie Mampe  
Sarah Schueler

MAYOR  
Keith Pekou

VILLAGE CLERK  
John C. Mehalek

14700 S. Ravinia Avenue  
Orland Park, IL 60462  
708.403.6100  
OrlandPark.org



TRUSTEES  
Kathleen M. Fenton  
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Carole Griffin Ruzich  
Daniel T. Calandriello  
Michael F. Carroll

October 16, 2018

Mr. Scott C. Termine, CPA, Partner  
BKD, LLP  
1901 South Meyers Road  
Oakbrook Terrace, Illinois 60181

#### NOTICE OF AWARD – PROFESSIONAL AUDIT SERVICES

Dear Mr. Termine:

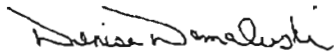
This notification is to inform you that on October 15, 2018, the Village of Orland Park Board of Trustees approved awarding BKD, LLP the contract in accordance with the proposal you submitted dated August 20, 2018, for Professional Audit Services for an amount not to exceed \$51,325 for FY2018, \$53,105 for FY2019, \$55,945 for FY2020, \$56,835 for FY2021 and \$58,795 for FY2022.

In order to begin this engagement, you must comply with the following within ten business days of the date of this Notice of Award, which is by October 30, 2018.

- I am attaching the Contract for Professional Audit Services. Please sign and return directly to me. I will obtain signatures to fully execute the Contract and one fully executed Contract will be returned to you.
- Please submit a Certificate of Insurance from your insurance company in accordance with all of the Insurance Requirements listed and agreed to in the RFP at minimum and endorsements for a) the additional insured status, b) the waiver of subrogation for General Liability and c) the waiver of subrogation for Workers Compensation.
- In order to properly document your vendor relationship with the Village of Orland Park, your company must provide the Village with a completed W-9 Form.
- I've also included an Electronic Funds Transfer (EFT) Authorization Form. Enrollment is optional, and by authorizing EFTs, you will receive payments from the Village faster and more securely. Additionally, the Village will be able to send you a detailed email notification when payment has been remitted. If you'd like to enroll in EFT payments, complete, sign and return the EFT Authorization Form along with the other documents.

Deliver this information directly to me, Denise Domalewski, Purchasing & Contract Administrator, at Village Hall located at 14700 S. Ravinia Ave., Orland Park, IL 60462 or email to [ddomalewski@orlandpark.org](mailto:ddomalewski@orlandpark.org). The signed Contracts, Insurance Certificate and Endorsements, and completed W-9 are required to be in place and received at my office prior to the commencement of work on this project. You will be issued a Notice to Proceed letter and a purchase order when you are in full compliance with this process. Failure to comply with these conditions within the time specified will entitle the Village to consider your bid abandoned and to annul this Notice of Award. If you have any questions, please do not hesitate to call me at 708-403-6173 or e-mail me at [ddomalewski@orlandpark.org](mailto:ddomalewski@orlandpark.org).

Sincerely,



Denise Domalewski  
Purchasing & Contract Administrator

cc: Sarah Schueler



This Contract is made this 16th day of October, 2018 by and between The Village of Orland Park (hereinafter referred to as the "VILLAGE") and BKD, LLP (hereinafter referred to as the "CONTRACTOR").

WITNESSETH

In consideration of the promises and covenants made herein by the VILLAGE and the CONTRACTOR (hereinafter referred to collectively as the "PARTIES"), the PARTIES agree as follows:

**SECTION 1: THE CONTRACT DOCUMENTS:** This Contract shall include the following documents (hereinafter referred to as the "CONTRACT DOCUMENTS") however this Contract takes precedence and controls over any contrary provision in any of the CONTRACT DOCUMENTS. The Contract, including the CONTRACT DOCUMENTS, expresses the entire agreement between the PARTIES and where it modifies, adds to or deletes provisions in other CONTRACT DOCUMENTS, the Contract's provisions shall prevail. Provisions in the CONTRACT DOCUMENTS unmodified by this Contract shall be in full force and effect in their unaltered condition.

- The Request for Proposals #18-035, dated July 20, 2018
- The Instructions to Proposers
- This Contract
- The Terms and Conditions
- The Proposal dated August 20, 2018 as it is responsive to the VILLAGE'S RFP requirements
- Certificate of Compliance
- Certificates of Insurance
- Engagement Letter

**SECTION 2: SCOPE OF THE WORK AND PAYMENT:** The CONTRACTOR agrees to provide labor, equipment and materials necessary to provide the services as described in the CONTRACT DOCUMENTS and further described below:

*Provide Professional Auditing Services to the Village (as detailed in the request for proposal dated July 20, 2018 and response dated August 20, 2018) for FY 18 and FY19, with the option to renew annually for an additional three (3) years*

(hereinafter referred to as the "WORK") and the VILLAGE agrees to pay the CONTRACTOR pursuant to the provisions of the Local Government Prompt Payment Act (50 ILCS 505/1 et seq.) the following amount for performance of the described services:

An amount not to exceed

	Fiscal year				
	2018	2019	2020	2021	2022
VOP Audit	\$30,250	\$31,300	\$32,395	\$33,530	\$34,705
Civic Center	\$3,000	\$3,105	\$3,215	\$3,325	\$3,440
Open Lands	\$3,000	\$3,105	\$3,215	\$3,325	\$3,440
Stellwagen	\$2,000	\$2,070	\$3,140	\$2,215	\$2,295
OP History Museum	\$2,075	\$2,150	\$2,225	\$2,300	\$2,380
OJETS	\$4,000	\$4,140	\$4,285	\$4,435	\$4,590
TIF Report	\$1,000	\$1,035	\$1,070	\$1,105	\$1,145
Single Audit	\$6,000	\$6,200	\$6,400	\$6,600	\$6,800
Annual Total	\$51,325	\$53,105	\$55,945	\$56,835	\$58,795

See proposal for Additional Hourly Service Fees if needed.

**SECTION 3: ASSIGNMENT:** CONTRACTOR shall not assign the duties and obligations involved in the performance of the WORK which is the subject matter of this Contract without the written consent of the VILLAGE.

**SECTION 4: TERM OF THE CONTRACT:** This Contract shall commence on the date of its execution. The WORK shall commence upon a receipt of a Notice to Proceed and continue expeditiously for two (2) years (FY 2018 and FY 2019 audit years), with automatic renewal annually for three (3) additional fiscal/audit years (2020, 2021 and 2022), unless the Village has given thirty day prior written notice of its intent not to renew. This Contract shall terminate upon completion of the WORK, but may be terminated by either of the PARTIES for default upon failure to cure after ten (10) days prior written notice of said default from the aggrieved PARTY. The VILLAGE, for its convenience, may terminate this Contract with thirty (30) days prior written notice.

**SECTION 5: INDEMNIFICATION AND INSURANCE:** To the extent caused by CONTRACTOR's negligence or intentional misconduct, CONTRACTOR will indemnify and hold the VILLAGE, its officers, agents and/or employees harmless for claims, actions and liabilities (including reasonable attorneys' fees, other costs of defense and court costs) asserted by third parties against the Village, its officers, agents and/or employees, resulting from the services performed or which reasonably should have been performed by CONTRACTOR in the exercise of its professional responsibilities pursuant to this engagement and contract.

**SECTION 6: COMPLIANCE WITH LAWS:** CONTRACTOR agrees to comply with all federal, state and local laws, ordinances, statutes, rules and regulations including but not limited to the Illinois Human Rights Act as follows: CONTRACTOR hereby agrees that this contract shall be performed in compliance with all requirements of the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., and that the CONTRACTOR and its subcontractors shall not engage in any prohibited form of discrimination in employment as defined in that Act and shall maintain a sexual harassment policy as the Act requires. The CONTRACTOR shall maintain, and require that its subcontractors maintain, policies of equal employment opportunity which shall prohibit discrimination against any employee or applicant for employment on the basis of race, religion, color, sex, national origin, ancestry, citizenship status, age, marital status, physical or mental disability unrelated to the individual's ability to perform the essential functions of the job,

association with a person with a disability, or unfavorable discharge from military service. CONTRACTOR and all subcontractors shall comply with all requirements of the Act and of the Rules of the Illinois Department of Human Rights with regard to posting information on employees' rights under the Act. CONTRACTOR and all subcontractors shall place appropriate statements identifying their companies as equal opportunity employers in all advertisements for workers to be employed in work to be performed under this contract.

The CONTRACTOR shall obtain all necessary local and state licenses and/or permits that may be required for performance of the WORK and provide those licenses to the VILLAGE prior to commencement of the WORK.

**SECTION 7: NOTICE:** Where notice is required by the CONTRACT DOCUMENTS it shall be considered received if it is delivered in person, sent by registered United States mail, return receipt requested, delivered by messenger or mail service with a signed receipt, sent by facsimile or e-mail with an acknowledgment of receipt, to the following:

To the VILLAGE:  
Denise Domalewski  
Purchasing & Contract Administrator  
14700 South Ravinia Avenue  
Orland Park, Illinois 60462  
Telephone: 708-403-6173  
Facsimile: 708-403-9212  
e-mail: ddomalewski@orlandpark.org

To the CONTRACTOR:  
Scott C. Termine  
CPA, Partner  
1901 South Meyers Road, Suite 500  
Oakbrook Terrace, Illinois 60181  
Telephone: 630-282-9500  
Facsimile: 630-282-9495  
e-mail: stermine@bkd.com

or to such other person or persons or to such other address or addresses as may be provided by either party to the other party.

**SECTION 8: STANDARD OF SERVICE:** Services shall be rendered to the highest professional standards to meet or exceed those standards met by others providing the same or similar services in the Chicagoland area. Sufficient competent personnel shall be provided who with supervision shall complete the services required within the time allowed for performance. The CONTRACTOR'S personnel shall, at all times present a neat appearance and shall be trained to handle all contact with Village residents or Village employees in a respectful manner. At the request of the Village Manager or a designee, the CONTRACTOR shall replace any incompetent, abusive or disorderly person in its employ.

**SECTION 9: PAYMENTS TO OTHER PARTIES:** The CONTRACTOR shall not obligate the VILLAGE to make payments to third parties or make promises or representations to third parties on behalf of the VILLAGE without prior written approval of the Village Manager or a designee.

**SECTION 10: COMPLIANCE:** CONTRACTOR shall comply with all of the requirements of the Contract Documents, including, but not limited to, the Illinois Prevailing Wage Act where applicable and all other applicable local, state and federal statutes, ordinances, codes, rules and regulations.

**SECTION 11: FREEDOM OF INFORMATION ACT COMPLIANCE:** The Illinois Freedom of Information Act (FOIA) has been amended and effective January 1, 2010. This amendment adds a new provision to Section 7 of the Act which applies to public records in the possession of a

party with whom the Village of Orland Park has contracted. The Village of Orland Park will have only a very short period of time from receipt of a FOIA request to comply with the request, and there is a significant amount of work required to process a request including collating and reviewing the information.


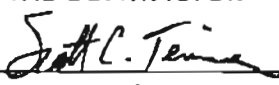
The undersigned acknowledges the requirements of FOIA and agrees to comply with all requests made by the Village of Orland Park for public records (as that term is defined by Section 2(c) of FOIA) to the extent the public records are not otherwise in the Village of Orland Park's possession and to provide the requested public records to the Village of Orland Park within two (2) business days of the request being made by the Village of Orland Park. The undersigned agrees to indemnify and hold harmless the Village of Orland Park from all claims, costs, penalty, losses and injuries (including but not limited to, attorney's fees, other professional fees, court costs and/or arbitration or other dispute resolution costs) to the extent caused by its failure to provide the public records to the Village of Orland Park under this agreement.

**SECTION 12: LAW AND VENUE:** The laws of the State of Illinois shall govern this Contract and venue for legal disputes shall be Cook County, Illinois.

**SECTION 13: MODIFICATION:** This Contract may be modified only by a written amendment signed by both PARTIES.

**SECTION 14: COUNTERPARTS** This Contract may be executed in two (2) or more counterparts, each of which taken together, shall constitute one and the same instrument.

This Contract shall become effective on the date first shown herein and upon execution by duly authorized agents of the parties.

FOR: THE VILLAGE	FOR: THE CONTRACTOR
By: 	By: 
Print Name: <u>Joseph S. LaMurga</u>	Print Name: <u>SCOTT C. TERMINE</u>
Title: <u>Village Manager</u>	Title: <u>PARTNER</u>
Date: <u>10/29/18</u>	Date: <u>10/26/18</u>



# FEE PROPOSAL

## 1. TOTAL ALL-INCLUSIVE MAXIMUM FEE

The fee proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals on a "not to exceed" basis for the year ending December 31, 2018 along with the Village option for years 2019 through 2022. The total all-inclusive maximum price proposed is to contain all direct and indirect costs, including all out-of-pocket expenses.

BKD knows our clients do not like fee surprises. Neither do we. Our goal is to be candid and timely, and we want to answer your questions about fees upfront. We determine our fees by evaluating a number of variables: the complexity of the work, the project's scope, the time we will spend and the level of professional staff needed.

PROPOSAL SUMMARY SHEET  
RFP # 18-035  
Professional Audit Services

IN WITNESS WHEREOF, the parties hereto have executed this proposal as of date shown below.

Firm Name: BKD, LLP  
Street Address: 1901 South Meyers Road // Suite 500  
City, State, Zip: Oakbrook Terrace, IL 60181  
Contact Name: Scott C. Termine, CPA  
Phone: 630.282.9500 Fax: 630.282.9495  
E-Mail address: stermine@bkd.com

Schedule of professional fees for the audit of the financial statements as of December 31<sup>st</sup> for the fiscal years listed below:

Village of Orland Park Audit:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>30,250</u>	\$ <u>31,300</u>	\$ <u>32,395</u>	\$ <u>33,530</u>	\$ <u>34,705</u>

Civic Center Authority Audit:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>3,000</u>	\$ <u>3,105</u>	\$ <u>3,215</u>	\$ <u>3,325</u>	\$ <u>3,440</u>

Open Lands Corporation Audit & Review of 990:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>3,000</u>	\$ <u>3,105</u>	\$ <u>3,215</u>	\$ <u>3,325</u>	\$ <u>3,440</u>

Stellwagen Foundation Audit & Review of 990:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>2,000</u>	\$ <u>2,070</u>	\$ <u>2,140</u>	\$ <u>2,215</u>	\$ <u>2,295</u>

Orland Park History Museum Audit & Review of 990:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>2,075</u>	\$ <u>2,150</u>	\$ <u>2,225</u>	\$ <u>2,300</u>	\$ <u>2,380</u>

Joint Emergency System Board Audit:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>4,000</u>	\$ <u>4,140</u>	\$ <u>4,285</u>	\$ <u>4,435</u>	\$ <u>4,590</u>

TIF Report:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>1,000</u>	\$ <u>1,035</u>	\$ <u>1,070</u>	\$ <u>1,105</u>	\$ <u>1,145</u>

Single Audit (if required):

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ <u>6,000</u>	\$ <u>6,200</u>	\$ <u>6,400</u>	\$ <u>6,600</u>	\$ <u>6,800</u>

Schedule of Professional Fees for Additional Services:

Quoted Hourly Rates for the Fiscal Years listed below:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Partner	\$ <u>220</u>	\$ <u>225</u>	\$ <u>230</u>	\$ <u>235</u>	\$ <u>240</u>
Manager	\$ <u>166</u>	\$ <u>169</u>	\$ <u>173</u>	\$ <u>177</u>	\$ <u>181</u>
Supervisor	\$ <u>135</u>	\$ <u>138</u>	\$ <u>141</u>	\$ <u>145</u>	\$ <u>149</u>
Staff	\$ <u>100</u>	\$ <u>102</u>	\$ <u>105</u>	\$ <u>108</u>	\$ <u>111</u>
Clerical	\$ <u>45</u>	\$ <u>48</u>	\$ <u>47</u>	\$ <u>48</u>	\$ <u>49</u>

Signature of Authorized Signee: Scott C. Ture

Title: Partner

Date: August 20, 2018

ACCEPTANCE: This proposal is valid for ninety (90) calendar days from the date of submittal.

■

We will waive an administrative fee of 4 percent to cover items such as copies, postage and other delivery charges, supplies, technology-related costs, such as computer processing, software licensing, research and library databases, and similar expense items. Our fees may increase if our duties or responsibilities change because of new rules, regulations and accounting or auditing standards. We will consult with you should this happen.

Our estimate of fees does not include any time that may be required to address a restatement of the previously audited financial statements. Accordingly, any such work will be billed based on our quoted hourly rates.

## **2. RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

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

BKD understands any additional services will be performed at the same rates as listed on the Proposal Summary Sheet, after an agreement is reached between the Village and BKD. In addition, we understand any work outside the scope of services will only be performed at the written request of the Village.

## **3. MANNER OF PAYMENT**

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

Our pricing for this engagement and our fee structure is based upon the expectation our invoices will be paid promptly. We will issue monthly progress billings during the course of our engagement, and payment of our invoices is due upon receipt. Interest will be charged on any unpaid balance after 45 days at the rate of 10 percent per annum.

# CERTIFICATE OF COMPLIANCE



The undersigned Scott C. Termine, CPA, as Partner  
(Enter Name of Person Making Certification) (Enter Title of Person Making Certification)  
 and on behalf of BKD, LLP, certifies that:  
(Enter Name of Business Organization)

1) **BUSINESS ORGANIZATION:**

The Proposer is authorized to do business in Illinois: Yes  No [ ]

Federal Employer I.D. #: 44-0160260  
(or Social Security # if a sole proprietor or individual)

The form of business organization of the Proposer is (check one):

- Sole Proprietor
- Independent Contractor (Individual)
- Partnership
- LLC
- Corporation \_\_\_\_\_ (State of Incorporation) \_\_\_\_\_ (Date of Incorporation)

2) **ELIGIBILITY TO ENTER INTO PUBLIC CONTRACTS:** Yes  No [ ]

The Proposer is eligible to enter into public contracts, and is not barred from contracting with any unit of state or local government as a result of a violation of either Section 33E-3, or 33E-4 of the Illinois Criminal Code, or of any similar offense of "Bid-rigging" or "Bid-rotating" of any state or of the United States.

3) **SEXUAL HARRASSMENT POLICY:** Yes  No [ ]

Please be advised that Public Act 87-1257, effective July 1, 1993, 775 ILCS 5/2-105 (A) has been amended to provide that every party to a public contract must have a written sexual harassment policy in place in full compliance with 775 ILCS 5/2-105 (A) (4) and includes, at a minimum, the following information: (I) the illegality of sexual harassment; (II) the definition of sexual harassment under State law; (III) a description of sexual harassment, utilizing examples; (IV) the vendor's internal complaint process including penalties; (V) the legal recourse, investigative and complaint process available through the Department of Human Rights (the "Department") and the Human Rights Commission (the "Commission"); (VI) directions on how to contact the Department and Commission; and (VII) protection against retaliation as provided by Section 6-101 of the Act. (Illinois Human Rights Act). (emphasis added). Pursuant to 775 ILCS 5/1-103 (M) (2002), a "public Contract" includes "...every contract to which the State, any of its political subdivisions or any municipal corporation is a party."

4) EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE: Yes  No

During the performance of this Project, Proposer agrees to comply with the "Illinois Human Rights Act", 775 ILCS Title 5 and the Rules and Regulations of the Illinois Department of Human Rights published at 44 Illinois Administrative Code Section 750, et seq. The

Proposer shall: (I) not discriminate against any employee or applicant for employment because of race, color, religion, sex, marital status, national origin or ancestry, age, or physical or mental handicap unrelated to ability, or an unfavorable discharge from military service; (II) examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization; (III) ensure all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, marital status, national origin or ancestry, age, or physical or mental handicap unrelated to ability, or an unfavorable discharge from military service; (IV) send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Vendor's obligations under the Illinois Human Rights Act and Department's Rules and Regulations for Public Contract; (V) submit reports as required by the Department's Rules and Regulations for Public Contracts, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Illinois Human Rights Act and Department's Rules and Regulations for Public Contracts; (VI) permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and Department for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and Department's Rules and Regulations for Public Contracts; and (VII) include verbatim or by reference the provisions of this Equal Employment Opportunity Clause in every subcontract it awards under which any portion of this Agreement obligations are undertaken or assumed, so that such provisions will be binding upon such subcontractor. In the same manner as the other provisions of this Agreement, the Proposer will be liable for compliance with applicable provisions of this clause by such subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply therewith. In addition, the Proposer will not utilize any subcontractor declared by the Illinois Human Rights Department to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations. "Subcontract" means any agreement, arrangement or understanding, written or otherwise, between the Proposer and any person under which any portion of the Proposer's obligations under one or more public contracts is performed, undertaken or assumed; the term "subcontract", however, shall not include any agreement, arrangement or understanding in which the parties stand in the relationship of an employer and an employee, or between a Proposer or other organization and its customers. In the event of the Proposer's noncompliance with any provision of this Equal Employment Opportunity Clause, the Illinois Human Right Act, or the Rules and Regulations for Public Contracts of the Department of Human Rights the Proposer may be declared non-responsible and therefore ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and this agreement may be canceled or avoided in whole or in part, and such other sanctions or penalties may be imposed or remedies involved as provided by statute or regulation.

**5) TAX CERTIFICATION: Yes  No** 

Proposer is current in the payment of any tax administered by the Illinois Department of Revenue, or if it is not: (a) it is contesting its liability for the tax or the amount of tax in accordance with procedures established by the appropriate Revenue Act; or (b) it has entered into an agreement with the Department of Revenue for payment of all taxes due and is currently in compliance with that agreement.

**6) AUTHORIZATION & SIGNATURE:**

I certify that I am authorized to execute this Certificate of Compliance on behalf of the Company set forth on the Proposal, that I have personal knowledge of all the information set forth herein and that all statements, representations, that the Proposal is genuine and not collusive, and information provided in or with this Certificate are true and accurate. The undersigned, having become familiar with the Project specified, proposes to provide and furnish all of the labor, materials, necessary tools, expendable equipment and all utility and transportation services necessary to perform and complete in a workmanlike manner all of the work required for the Project.

**ACKNOWLEDGED AND AGREED TO:**

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Signature of Authorized Officer

**Scott C. Termine, CPA**

---

Name of Authorized Officer

**Partner**

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Title

**August 20, 2018**

---

Date



## REFERENCES\*

### REFERENCES

ORGANIZATION	Village of New Lenox, IL
ADDRESS	1 Veterans Parkway
CITY, STATE, ZIP	New Lenox, IL, 60451
PHONE NUMBER	815.462.6411
CONTACT PERSON	Ms. Kimberly Auchstetter
DATE OF PROJECT	April 30, 2017 - Present
ORGANIZATION	Village of Downers Grove, IL
ADDRESS	801 Burlington Avenue
CITY, STATE, ZIP	Downers Grove, IL, 60515
PHONE NUMBER	630.434.5528
CONTACT PERSON	Ms. Judy Buttny
DATE OF PROJECT	December 31, 2016 - Present
ORGANIZATION	City of Park Ridge, IL
ADDRESS	505 Butler Place
CITY, STATE, ZIP	Park Ridge, IL, 60068
PHONE NUMBER	847.318.5214
CONTACT PERSON	Ms. Andres Lamberg
DATE OF PROJECT	April 30, 2012 - Present
Proposer's Name & Title:	Scott C. Termine, CPA // Partner
Signature and Date:	<i>Scott Termine</i> August 20, 2018

# INSURANCE REQUIREMENTS

## ORLAND PARK INSURANCE REQUIREMENTS

### WORKERS COMPENSATION & EMPLOYER LIABILITY

\$500,000 – Each Accident \$500,000 – Policy Limit  
\$500,000 – Each Employee

Waiver of Subrogation in favor of the Village of Orland Park

### AUTOMOBILE LIABILITY

\$1,000,000 – Combined Single Limit

Additional Insured Endorsement in favor of the Village of Orland Park

### GENERAL LIABILITY (Occurrence basis)

\$1,000,000 – Each Occurrence \$2,000,000 – General Aggregate Limit

\$1,000,000 – Personal & Advertising Injury

\$2,000,000 – Products/Completed Operations Aggregate

Additional Insured Endorsement & Waiver of Subrogation in favor of the Village of Orland Park

### EXCESS LIABILITY (Umbrella-Follow Form Policy)

\$2,000,000 – Each Occurrence \$2,000,000 – Aggregate

EXCESS MUST COVER: General Liability, Automobile Liability, Workers Compensation

### PROFESSIONAL LIABILITY

\$1,000,000 Limit -Claims Made Form, Indicate Retroactive Date & Deductible

Any insurance policies providing the coverages required of the Contractor, excluding Professional Liability, shall be specifically endorsed to identify "The Village of Orland Park, and their respective officers, trustees, directors, employees and agents as Additional Insureds on a primary/non-contributory basis with respect to all claims arising out of operations by or on behalf of the named insured." If the named insureds have other applicable insurance coverage, that coverage shall be deemed to be on an excess or contingent basis. The policies shall also contain a Waiver of Subrogation in favor of the Additional Insureds in regards to General Liability and Workers Compensation coverage's. The certificate of insurance shall also state this information on its face. Any insurance company providing coverage must hold an A VII rating according to Best's Key Rating Guide. Permitting the contractor, or any subcontractor, to proceed with any work prior to our receipt of the foregoing certificate and endorsement however, shall not be a waiver of the contractor's obligation to provide all of the above insurance.

The Proposer agrees that within ten days after the date of notice of the award of the contract and prior to the commencement of any work, you will furnish evidence of Insurance coverage providing for at minimum the coverages and limits described above directly to the Village of Orland Park, Denise Domalewski, Purchasing & Contract Administrator, 14700 S. Ravinia Avenue, Orland Park, IL 60462. Failure to provide this evidence in the time frame specified and prior to beginning of work may result in the termination of this relationship.

ACCEPTED & AGREED THIS 20 DAY OF August, 2018

  
\_\_\_\_\_  
Signature  
Scott C. Termini, CPA, Partner  
\_\_\_\_\_  
Printed Name & Title

Authorized to execute agreements for:  
BKD, LLP  
\_\_\_\_\_  
Name of Company





## EXCEPTIONS TO TERMS & CONDITIONS

The following changes to the terms and conditions as referenced in the RFP were made to comply with accounting professional standards and/or BKD's policies, as the Village can appreciate. BKD looks forward to the opportunity to address these changes with the Village. As BKD has successfully resolved similar issues with governmental entities, BKD is confident the parties will successfully resolve all matters. BKD sincerely appreciates the Village's consideration and understanding.

**RFP Section I.** BKD does have some limitations with respect to access to workpapers, in accordance with professional standards and BKD's policies. BKD is willing to provide the Village access to select workpapers, to the extent it does not violate our professional standards.

**RFP Section I. and Sample Contract Section 5.** AICPA specifies that the indemnification of a client, where any fault may be attributable to client's own actions, would impair the auditor's independence under ET Section 1.228.020, Indemnification of an Attest Client. This interpretation applies to all CPA firms. Therefore, only to the extent caused by BKD's negligence or intentional misconduct could BKD agree to indemnify and hold you harmless for claims, actions and liabilities asserted by third parties against you and which result from the services performed by BKD pursuant to this engagement.

**Sample Contract Section 11.** Due to the specific services to be provided by BKD to the Village, BKD will not be in possession of or in control of Village public records. However, in the event the Village requests post engagement assistance including, but not limited to, responding to subpoenas, depositions, FOIA requests and regulator inquiries, the Village may be responsible for the additional time, fees and charges incurred to respond to such requests.



BKDLLP0-01

THENBEST

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
10/17/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement[s].

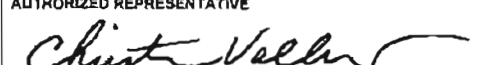
<b>PRODUCER</b> Van Meter Insurance Group Houchens Insurance Group 1240 Fairway Street Bowling Green, KY 42103	<b>CONTACT</b> Tina Henbest, ACSRC, CRIS, MLIS <b>NAME:</b> <b>PHONE</b> [A/C, No, Ext]: (270) 529-1402 4266 <b>FAX</b> (A/C, No): (270) 843-8808 <b>E-MAIL</b> ADDRESS: thenbest@hlgusa.com
<b>INSURED</b>  BKD, LLP Attn: Brad Buehler 910 E St Louis Street Springfield, MO 65806	<b>INSURER(S) AFFORDING COVERAGE</b> <span style="float: right;">NAIC #</span> INSURER A: Federal Insurance Company <span style="float: right;">20281</span> INSURER B: Hartford Accident and Indemnity Company <span style="float: right;">22357</span> INSURER C: Great Northern Insurance Company <span style="float: right;">20303</span> INSURER D: _____ INSURER E: _____ INSURER F: _____

<b>COVERAGES</b>	<b>CERTIFICATE NUMBER:</b>	<b>REVISION NUMBER:</b>
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THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Per Loc Agg 10Mill C  GENL AGGREGATE LIMIT APPLIES PER POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER Blanket Additional Insured		3580-17-35	09/30/2018	09/30/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (An, one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPOP AGG \$ Included EMPL BENEFIT CL \$
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		7498-28-67	09/30/2018	09/30/2019	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0		7980-86-57	09/30/2018	09/30/2019	EACH OCCURRENCE \$ 20,000,000 AGGREGATE \$ 20,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	33WBBZ4435	09/30/2018	09/30/2019	<input checked="" type="checkbox"/> PER STATUTE OTH ER E L EACH ACCIDENT \$ 1,000,000 E L DISEASE - EA EMPLOYEE \$ 1,000,000 E L DISEASE - POLICY LIMIT \$ 1,000,000
A	Property		3580-17-35	09/30/2018	09/30/2019	Property
C	Foreign Liability		7351-42-06	09/30/2018	09/30/2019	General Aggregate 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
The Village of Orland Park, and their respective officers, trustees, directors, employees and agents are listed as additional insureds on a primary / non-contributory basis in regards to General Liability and Auto Liability with respect to all claims arising out of operations by or on behalf of the named insured as required by written contract. A waiver of subrogation applies in favor of the additional insureds in regards to General Liability and Workers Comp as required by written contract and applicable by law. Umbrella follows form.

<b>CERTIFICATE HOLDER</b>  Village of Orland Park Attn: Denise Domalewski 14700 S. Ravinia Ave. Orland Park, IL 60462	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  <b>AUTHORIZED REPRESENTATIVE</b> 
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October 17, 2018

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
14700 South Ravinia Avenue  
Orland Park, Illinois 60462

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide to the **VILLAGE OF ORLAND PARK**.

**ENGAGEMENT OBJECTIVES AND SCOPE**

We will audit the basic financial statements of the **VILLAGE OF ORLAND PARK** as of and for the year ended December 31, 2018, and the related notes to the basic financial statements.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

**OUR RESPONSIBILITIES**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 2 of 8

concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Also, in the future, procedures could become inadequate because of changes in conditions or deterioration in design or operation. Two or more people may also circumvent controls, or management may override the system.

We are available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of our normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate letter to be signed by you and BKD.

Scott C. Termine, partner, will coordinate and oversee the engagement. John Cutrera is responsible for supervising the engagement and authorizing the signing of the report or reports.

We will issue a written report upon completion of our audit of Village's financial statements. Our report will be addressed to the Village Board. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph(s), or withdraw from the engagement. If we discover conditions that may prohibit us from issuing a standard report, we will notify you as well. In such circumstances, further arrangements may be necessary to continue our engagement.

We will also express an opinion on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **YOUR RESPONSIBILITIES**

Our audit will be conducted on the basis that management and those charged with governance acknowledges and understands that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 3 of 8

- b. Additional information that we may request from management for the purpose of the audit; and
- c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and those charged with governance written confirmation acknowledging certain responsibilities outlined in this engagement letter and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

With regard to supplementary information:

- Management is responsible for its preparation in accordance with applicable criteria.
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement.
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have reported on the supplementary information.
- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements.

### **OTHER SERVICES**

We will provide you with the following nonattest services:

- Preparing a draft of the comprehensive annual financial report
- Preparing draft financial statements for the component units (Civic Center Authority, Open Lands Corporation, Stellwagen Family Farm Foundation, Orland Park History Museum and the Orland Joint Emergency System Board)
- Assistance with formatting, printing and binding of the above financial statements and related notes

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 4 of 8

- Review of Form 990s for the Open Lands Corporation, Stellwagen Family Farm Foundation and Orland Park History Museum, each of which is to be prepared by management

In addition, we may perform other services for you not covered by this engagement letter. You agree to assume full responsibility for the substantive outcomes of the services described above and for any other services that we may provide, including any findings that may result. You also acknowledge that those services are adequate for your purposes and that you will establish and monitor the performance of those services to ensure that they meet management's objectives. Any and all decisions involving management responsibilities related to those services will be made by you, and you accept full responsibility for such decisions. We understand that you will designate a management-level individual to be responsible and accountable for overseeing the performance of those services, and that you will have determined this individual is qualified to conduct such oversight.

### **ENGAGEMENT FEES**

The fee for our services will be \$45,325. We will waive an administrative fee of 4% to cover items such as copies, postage and other delivery charges, supplies, technology-related cost such as computer processing, software licensing, research and library data bases and similar expense items. An additional fee of \$6,000 will apply, as reflected in our proposal, if it is determined that a Single Audit is required. Should that occur, we will provide an addendum to our engagement letter.

Our fees do not include anytime that may be required to address a restatement of the previously audited financial statements. Accordingly, any such work, or any other work outside the scope of this engagement, will be billed based on standard hourly rates.

Our fees are based upon the understanding that your personnel will be available to assist us (and that work can be performed with the period of November 2018 – June 2019. Assistance from your personnel is expected to include:

- Preparing audit schedules to support all significant balance sheet and certain other accounts
- Responding to auditor inquiries
- Preparing confirmation and other letters
- Pulling selected invoices and other documents from files
- Helping to resolve any differences or exceptions noted

We will provide you with a detailed list of assistance and schedules required and the date such assistance and schedules are to be provided before the audit begins. All schedules should be provided in electronic form unless indicated otherwise.

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 5 of 8

Our timely completion of the audit depends on your timely and accurate schedule and analyses preparation and on the availability of your personnel to provide other assistance. If there are inaccuracies or delays in preparing this material, or if we experience other assistance difficulties that add a significant amount of time to our work, our fees will increase.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. We will issue progress billings during the course of our engagement, and payment of our invoices is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10%.

Our engagement fee does not include any time for post-engagement consultation with your personnel or third parties, consent letters and related procedures for the use of our reports in offering documents, inquiries from regulators or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

Our fees may also increase if our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards.

If our invoices for this or any other engagement you may have with BKD are not paid within 30 days, we may suspend or terminate our services for this or any other engagement. In the event our work is suspended or terminated as a result of nonpayment, you agree we will not be responsible for any consequences to you.

#### **OTHER ENGAGEMENT MATTERS AND LIMITATIONS**

BKD is not acting as your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, BKD is not recommending any action to you and does not owe you a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such information or communications with any and all internal or external advisors and experts you deem appropriate before acting on any such information or material provided by BKD.

Our workpapers and documentation retained in any form of media for this engagement are the property of BKD. We can be compelled to provide information under legal process. In addition, we may be requested by regulatory or enforcement bodies to make certain workpapers available to them pursuant to authority granted by law or regulation. You agree that we have no legal responsibility to you in the event we provide such documents or information.

You agree to indemnify and hold harmless BKD and its personnel from any claims, liabilities, costs and expenses relating to our services under this agreement attributable to false or incomplete representations by management, except to the extent determined to have resulted from the intentional or deliberate misconduct of BKD personnel.



Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 6 of 8

You agree that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally.

In the event BKD or its affiliates or their employees, partners, shareholders, officers or directors (collectively "BKD Parties") are requested or authorized by the Village are required by government regulation, subpoena, order or other legal process to produce documents or to provide testimony as witnesses with respect to any services rendered pursuant to this engagement or any other work or services provided by BKD Parties, the Village will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests, order, subpoenas or legal process.

The Village and BKD Parties agree that no claim or cause of action against BKD Parties arising in whole or in part out of services performed or to be performed under this engagement shall be file more than two years after (i) the date of the report issued by BKD Parties pursuant to this engagement or (ii) the date of this engagement letter if no report has been issued. The Village and BKD Parties further agree that the maximum liability of BKD Parties for any and all claims and causes of action which may be asserted by the Village arising in whole or in part from any aspect of this engagement is limited to three times the total amount of fees paid by the Village to BKD Parties for services rendered under this engagement letter. The Village waives any claim or cause of action for punitive or exemplary damages against BKD Parties.

Either of us may terminate these services at any time. Both of us must agree, in writing, to any future modifications or extensions. If services are terminated, you agree to pay us for time expended to date. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of 4% to cover items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.

If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

We may from time to time utilize third-party service providers, e.g., domestic software processors or legal counsel, or disclose confidential information about you to third-party service providers in serving your account. We remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information. In the event we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider.

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 7 of 8

We will, at our discretion or upon your request, deliver financial or other confidential information to you electronically via email or other mechanism. You recognize and accept the risk involved, particularly in email delivery as the internet is not necessarily a secure medium of communication as messages can be intercepted and read by those determined to do so.

You agree you will not modify these documents for internal use or for distribution to third parties. You also understand that we may on occasion send you documents marked as draft and understand that those are for your review purpose only, should not be distributed in any way and should be destroyed as soon as possible.

This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on heirs, successors and assigns of you and BKD.

The entity may wish to include our report on these financial statements in an exempt offering document. The entity agrees that the aforementioned auditor's report, or reference to our firm, will not be included in any such offering document without notifying us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor's report in the exempt offering document, will be a separate engagement.

Any exempt offering document issued by the entity with which we are not involved will clearly indicate that we are not involved by including a disclosure such as, "BKD, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. BKD, LLP also has not performed any procedures relating to this offering document."

You agree to notify us if you desire to place these financial statements or our report thereon along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that we have no responsibility as auditors to review information contained in electronic sites.

Any time you intend to reference our firm name in any manner in any published materials, including on an electronic site, you agree to provide us with draft materials for our review and approval before publishing or posting such information.

BKD is a registered limited liability partnership under Missouri law. Under applicable professional standards, partners of BKD, LLP have the same responsibilities as do partners in a general accounting and consulting partnership with respect to conformance by themselves and other professionals in BKD with their professional and ethical obligations. However, unlike the partners in a general partnership, the partners in a registered limited liability partnership do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to

Ms. Annmarie Mampe  
Finance Director  
The Village of Orland Park, Illinois  
October 17, 2018  
Page 8 of 8

the registered limited liability partnership or each other, whether arising in tort, contract or otherwise.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. If the signed copy you return to us is in electronic form, you agree that such copy shall be legally treated as a "duplicate original" of this agreement.

**BKD, LLP**

*BKD, LLP*

Acknowledged and agreed to on behalf of

VILLAGE OF ORLAND PARK

BY

*Annmarie Mampe, Finance Director*  
Name & Title - Member of Management

DATE 10-29-18