



GARDINER + COMPANY
Certified Public Accountants

May 16, 2025

Mr. Steve Summers
Champaign County
1776 E. Washington Street
Urbana, IL 61802

Dear Mr. Summers:

We appreciate the opportunity to work with Champaign County ("the County") and are pleased to confirm the terms of our engagement to provide management consulting services. This letter outlines our mutual understanding of the objectives, scope, limitations, and responsibilities associated with this engagement.

Engagement Objectives and Scope of Services

This engagement is limited in scope to assisting the County with:

- Preparation of monthly financial reconciliations, including but not limited to bank accounts, key general ledger accounts, and subsidiary ledgers.
- Compilation of year-end workpapers necessary to support the County's annual audit, including supporting schedules, trial balance tie-outs, and lead sheets.

Our work will be performed on a "best efforts" basis and is consultative in nature. It will be based on documentation and information made available to us by the County. Our services do not constitute an audit, review, or compilation and will not include the expression of an opinion or any form of assurance on the County's financial statements or internal controls.

Responsibilities of the County

The County is responsible for:

- Designating a competent individual to oversee our work.
- Providing timely access to all relevant documents, records, and personnel.
- Retaining responsibility for all management decisions and internal control systems.
- Reviewing and approving all work products prepared as part of this engagement.

We will rely on the accuracy and completeness of the information provided and will not independently verify such information. At the conclusion of the engagement, we may request that management provide a representation letter affirming the reliability of the data provided to us.

Limitations of Services

This engagement does not include services intended to detect fraud, irregularities, or legal noncompliance. While we will inform you of any such matters that come to our attention in the normal course of our work, we expressly disclaim any obligation to perform procedures specifically designed for such purposes.

Further, this engagement is not intended to evaluate, design, or implement internal controls. Our work should not be relied upon to meet any regulatory, contractual, or third-party requirements for assurance services.

Deliverables and Use of Reports

We will document our findings and provide workpapers for internal use by County management and its external auditors. These materials are not intended for distribution to third parties. Any distribution beyond the County's internal management must be approved in writing by Gardiner + Company. Unauthorized distribution of our deliverables may result in the County indemnifying and holding us harmless from any resulting claims or liabilities.

Timing and Staffing

We anticipate commencing this engagement on or about 05/16/25 and completing the work by 12/31/25, barring unforeseen circumstances. We will assign personnel appropriate for the level of services described and consult with County management throughout the project.

Fees and Billing

Gardiner + Company's fees for this engagement will be based on the actual time expended, billed at an hourly rate of \$160, for services outlined in the Engagement Objectives and Scope of Services. Total billable hours shall not exceed 300 without prior written approval from the County.

The County acknowledges that the 300-hour estimate is based on current assumptions regarding the scope and complexity of the engagement. Should additional time be required to complete the agreed-upon services, Gardiner + Company will notify the County in advance. In such an event, the parties agree to amend and reauthorize the agreement to reflect any increase in the estimated hours and associated fees.

All billings will be itemized and submitted in accordance with the terms set forth in the engagement letter.

Direct out-of-pocket expenses will be billed separately. Statements will be issued monthly and are payable upon receipt. Accounts unpaid after 30 days from the invoice date may be subject to suspension of services and a late charge of 1% per month on the unpaid balance.

Record Retention and Confidentiality

Gardiner + Company will retain documentation related to this engagement for a period of seven (7) years. We do not retain original client records, which will be returned to you upon conclusion of the engagement. It is the County's responsibility to safeguard all records for future use, including regulatory or audit purposes.

Electronic communications may be used during this engagement. While we take reasonable precautions to protect confidentiality, the County acknowledges that electronic transmissions are subject to risk and agrees to hold Gardiner + Company harmless from any consequences resulting from such risks.

Limitation of Liability

To the fullest extent permitted by law, the County agrees to limit any liability of Gardiner + Company for claims, losses, costs, or damages arising from this engagement to the total amount of fees paid for the services rendered.

Dispute Resolution

In the event of a dispute, both parties agree to first attempt resolution through mediation administered by the American Arbitration Association in accordance with its applicable rules. Costs of mediation will be shared equally. This clause shall not apply to disputes involving fee collection, for which we reserve the right to pursue all legal remedies.

Acknowledgment and Acceptance

If the terms outlined in this letter are in accordance with your understanding, please sign below and return a copy to us.

We appreciate the opportunity to serve Champaign County and look forward to a productive engagement.

Sincerely,



Dennis Gardiner
Gardiner + Company

The undersigned acknowledges receipt of this engagement letter and agrees to the terms and conditions set forth herein.



Steve Summers, County Executive
Champaign County

05 / 20 / 2025

Date