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Rev. 21-41

March 9, 2021

Ford County, Illinois  
Attention: Krishna Shoemaker  
200 West State  
Paxton, IL 60957

The purpose of this letter is to provide fee proposals for the audit services for the year ended November 30, 2021, 2022 and 2023 with an optional 2-year extension if mutually agreed upon. Our fees, like those of other professional service firms, are based on the time expected to be spent by our staff on behalf of Ford County and are measured by standard hourly rates. These rates are based upon the experience levels of professionals assigned to your engagement.

Our fee estimates are based to a large extent on the quality, timeliness, and accuracy of the work papers and records that you and your staff prepare. We will prepare a detailed list of expected work papers which you will need to prepare before beginning the audits. The following are our proposed fees for the years discussed:

**Three-Year Proposal:**

Service	November 30, 2021	November 30, 2022	November 30, 2023
County Audit	\$30,000	\$30,350	\$30,650
Circuit Clerk Audit	4,000	4,150	4,300
ETSB Audit	4,950	5,000	5,150
<b>Total</b>	<b>\$38,950</b>	<b>\$39,500</b>	<b>\$40,100</b>
Single audit (if needed)*	\$3,500	\$3,650	\$3,700
Commissary audit (if requested)	\$2,500-\$3,500	\$2,600-\$3,600	\$2,650-\$3,650
CYEFER (if needed)	\$2,500-\$3,500	\$2,600-\$3,600	\$2,650-\$3,650

**Two-Year Extension:**

Service	November 30, 2024	November 30, 2025
County Audit	\$31,000	\$31,650
Circuit Clerk Audit	4,400	4,500
ETSB Audit	5,200	5,250
<b>Total</b>	<b>\$40,600</b>	<b>\$41,400</b>
Single audit (if needed)*	\$3,800	\$3,850
Commissary audit (if requested)	\$2,700-\$3,700	\$2,750-\$3,750
CYEFER (if needed)	\$2,700-\$3,700	\$2,750-\$3,750

\*Our Single audit fee is a fee for each major federal program that must be tested. We typically would expect that the County would only have one major federal program.

Our fee estimate for each year is based on conducting a "normal" audit of the accounting records of your County. It also presumes work paper preparation and other assistance from your staff, will be provided as needed. We will coordinate this work with the County Officials. The above fee would not apply to additional work required by regulatory agencies, changes in professional accounting standards, or similar unforeseen circumstances such as significant changes to the County's state and federal grants. Should we encounter problems that would affect this fee, that were not in existence at the time this proposal was written, we would discuss the circumstance with you before proceeding.

Sincerely,

*Wipfli LLP*

Wipfli LLP

ACCEPTED: FORD COUNTY

By: *Debbie Smith*  
*Debbie Smith / Co. Board Chairman*  
(Print Name and Title)