

# Selden Fox

Accounting for your future

One Parkview Plaza, Suite 710 | Oakbrook Terrace, IL 60181 | [www.seldenfox.com](http://www.seldenfox.com)  
p 630.954.1400 | f 630.954.1327 | [email@seldenfox.com](mailto:email@seldenfox.com)

July 17, 2024

Wheaton Park District  
600 S. Main Street  
Wheaton, Illinois 60187

Attention: Mr. Michael Benard, Executive Director

Dear Mr. Benard:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the **Wheaton Park District**.

We will apply the agreed-upon procedures listed below, which were specified in Attachment A of the grant agreement between the State of Illinois, Department of Natural Resources and Wheaton Park District (Project no. MC 21-036) on the costs claimed for Public Museum Capital (PMC) Grants grant reimbursement on the Project Billing Form. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgement that those procedures are appropriate for your intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Our engagement will be designed to perform the following agreed-upon procedures based on both 1) the "Schedule of Professional Services (A/E) and Publicly Bid Project Contracts" and 2) the "Schedule of Project Expenditures" provided by the Wheaton Park District as supporting documentation for the *Project Billing Form*:

- Obtain documentation to ensure that all items listed on the schedules were for work germane to the scope of the approved PMC project as described on the signed Project Agreement, any amendments, and components listed on the MD/DOC-4: Development Data form; thereto and, with the exception of project professional services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.

- With the exception of Professional Services (A/E) contracts, inspect bidding documentation to confirm that the Park District has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts and equipment/ material purchases, and that prospective bidders were given a Bid Opening date and number of days Bid must be held in the advertisement to submit bids to the Park District. Identify and report any exceptions.
- Inspect supporting documentation to confirm that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach written justification from the Park District for their awarding any contract to someone other than the low bidder.
- Obtain all change orders to determine that all change orders to the construction and material/equipment purchase contracts are germane to the approved PMC project scope and that any change orders of \$10,000 or more were approved by DNR. Identify and report any noted exceptions and attach a copy of any change order noted as an exception.
- Sample a minimum of 25% of the project expenditures listed on the "Schedule of Expenditures" (sample shall represent at least 50% of total project expenditures value) and trace to the Park District's accounting record system and determine the costs are germane to the project scope and, with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed Project Agreement. Identify and report any noted exceptions.
- Determine if Park District matching dollars are required for the project, and if so determine that the match was not made using federal or other state funds. Identify and report any exceptions.
- Examine any/all construction contracts and determine that the "Prevailing Wage" language is properly included. Identify and report any exceptions.

Because the agreed-upon procedures listed above do not constitute an examination or review, we will not express an opinion or conclusion on the costs claimed for PMC grant reimbursement on the Project Billing Form for PMC Project MC 21-036, of the Wheaton Park District. In addition, we have no obligation to perform any procedures beyond those listed above.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Board of Commissioners of the Wheaton Park District. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the Wheaton Park District and the State of Illinois, Department of Natural Resources and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the costs claimed for PMC grant reimbursement on the Project Billing Form for PMC Project MC 21-036, of the Wheaton Park District that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the accounting records PMC Project MC 21-036, of the Wheaton Park District, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for the costs claimed for PMC grant reimbursement on the Project Billing Form for PMC Project MC 21-036, of the Wheaton Park District and that it is in accordance with the requirements in the grant agreement number MC 21-036; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your intended purposes. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the costs claimed for PMC grant reimbursement on the Project Billing Form for PMC Project MC 21-036, of the Wheaton Park District in accordance with the grant agreement between the State of Illinois, Department of Natural Resources and Wheaton Park District (Project no. MC 21-036).

We will have full cooperation and assistance of your personnel during the engagement, including the preparation of schedules, analyses of accounts, and/or retrieval of documentation. The receipt of such items on a piecemeal basis throughout the engagement decreases efficiency and increases our time requirements and thus the engagement costs.

Our professional fees for the foregoing services will be billed at rates determined by the nature of the services and the degree of skill required by our personnel. Added to these amounts would be actual out-of-pocket costs, such as, printing, travel, telephone, photocopying, postage, clerical, tax processing fees, etc.

We estimate that our professional fees for this engagement will not exceed \$2,500.

Invoices are payable upon presentation. Our initial fee estimate assumes we will receive the aforementioned assistance from your personnel and unexpected circumstances will not be encountered. We will notify you of any circumstances we encounter that could significantly affect our initial estimate of total fees. Any fees incurred from collection efforts of amounts payable to us shall be paid by the Wheaton Park District. We reserve the right to terminate our services if payment is not made when due. It is mutually understood and agreed that our liability, if any, arising from the services performed under the terms of this engagement letter will not exceed the fees we have received for this engagement.

The Wheaton Park District, its Board of Commissioners and management will indemnify Selden Fox, Ltd. and its shareholders, officers and employees or representatives and hold them harmless from any claims, liabilities, losses and costs arising in circumstances where there has been any knowing misrepresentation by a member of the Wheaton Park District's management, employees or agents, regardless of whether such person was acting in the Park District's interest.

Edward G. Tracy is the engagement officer and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our agreed-upon services engagement ends on delivery of our report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The work papers (including electronic files) for this engagement are the property of Selden Fox, Ltd. and constitute confidential information. However, we may be requested to make certain work papers available to State of Illinois, Department of Natural Resources pursuant to authority given to it by law or regulation. If requested, access to such work papers will be provided under the supervision of Selden Fox, Ltd. personnel. Furthermore, we may provide photocopies of selected work papers to the State of Illinois, Department of Natural Resources. The State of Illinois, Department of Natural Resources may intend, or decide, to distribute the photocopies of information contained therein to others, including governmental agencies.

We are not hosts for any client information. You are expected to retain all financial and non-financial information to include anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please indicate by e-signing the approval statement below. Once e-signed, a fully executed version is available for downloading. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Very truly yours,

SELDEN FOX, LTD.

*Edward G. Tracy*

Edward G. Tracy  
Vice President

EGT/cr

**APPROVAL**

The foregoing is approved by the Board of Commissioners of Wheaton Park District. You are hereby authorized to proceed with the services as described.

**WHEATON PARK DISTRICT**

By *[Signature]* 7/24/24

Title *Executive Director*