

Selden Fox, LTD.

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January 30, 2015

Board of Commissioners
Wheaton Park District
9400 South Kenton Avenue
Oak Lawn, Illinois 60453

Attention: Mr. Michael Benard,
Executive Director

Ladies and Gentlemen:

This letter will confirm our understanding of our engagement with **Wheaton Park District** to perform certain procedures as described below to the accounting records of the Public Museum Capital Grant Program - DuPage County Historical Museum Roof Restoration Project ("Roof Project"). This agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The nature, scope and sufficiency of all procedures performed are solely the responsibility of management of the Park District. Because the nature of these procedures is limited to the areas agreed-upon, fraud or other irregularities may exist in the Park District that may not be identified during the performance of these procedures.

Based upon both 1) the "Schedule of Professional Services (A/E) and publicly bid Project Contracts" and 2) the "Schedule of Project Expenditures" provided by the Park District as supporting documentation for the *Development Project Billing Form*, we will perform the following procedures and provide a report detailing our results. Our report will include copies of the aforementioned schedules and the signed *Development Project Billing Form* provided by the Park District.

- Verify that all contacts listed on the schedule were for work germane to the scope of the approved Roof Project as described on the signed Project Agreement and any amendments 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, verify that the Park District has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts, and note proof of bid advertisements from daily newspapers or construction trade publication for all construction contracts, if required. Identify and report any exceptions.
- Verify that all publicly bid construction contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach written justification from Park District for their awarding any contract to someone other than the low bidder.
- Verify that all change orders to the construction contracts are germane to the approved Roof 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 verify 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.
- Verify that "Prevailing Wage" language was included in any/all construction contracts. Identify and report any exceptions.

Our fees for the above services will be \$1,000.

All billings will be payable upon presentation. Any fees incurred from collection efforts of amounts payable to us shall be paid by 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 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 for the services specified in this letter and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Because the above procedures do not constitute an audit conducted in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion on any of the accounts or items referred to above. In addition, these procedures are not designed, cannot be relied upon and are not a guarantee to disclose any fraud, defalcations, or other irregularities.

If the foregoing arrangements meet with your understanding and approval, please indicate below by signing the approval statement and return this letter to us. A copy is enclosed for your records. We appreciate the opportunity to serve you and trust that our association will be a long and pleasant one.

Very truly yours,

SELDEN FOX, LTD.



Edward G. Tracy
Vice President

APPROVAL

The foregoing is approved. You are hereby authorized to proceed with the services as described.

Date

2/9/15

WHEATON PARK DISTRICT

By

Title

