Resolution of the County Board  
of  
Kankakee County, Illinois

RE: AUTHORIZATION TO HIRE THE ACCOUNTING FIRM OF SMITH, KOELLING, DYKSTRA AND OHM, P.C. TO AUDIT FISCAL YEARS 2018 ANNUAL FINANCIAL STATEMENTS

WHEREAS, the accounting firm of Smith, Koelling, Dykstra and Ohm, P.C. have served and performed satisfactorily in accordance with government standards in auditing the financial statements of the governmental activities of Kankakee County, using generally accepted auditing practices and standards; and,

WHEREAS, after discussion and review, the Finance Committee recommends accepting the proposal of Smith, Koelling, Dykstra and Ohm, P.C. for its 2018 audit; and,

WHEREAS, in a letter dated November 20, 2018, Smith, Koelling, Dykstra and Ohm, P.C. agreed to provide auditing services for fiscal years ending November 30, 2018 including but not limited to: business-type activities, each major fund, and the aggregate remaining fund information, including notes to the financial statements and has agreed to audit financial statements for the fiduciary funds of the Kankakee County Circuit Clerk; and,

WHEREAS, the audit will commence on or about November 30, 2018 and will conclude with the issuance of an audit report no later than the May 2019 Finance Committee Meeting; and,

WHEREAS, the following required supplementary information (RSI) is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management’s Discussion and Analysis
- Budgetary Comparison Schedules – Major Funds
- IMRF Schedule of Changes in the Net Pension Liability and Related Ratios and Schedule of Contributions
- OPEB Information¹

WHEREAS, in a separate written report accompanying the auditor’s report on the financial statements the audit will include an opinion regarding:

¹ OPEB is the Other Post Employment Benefits such as when the County subsidizes medical insurance premiums after retirement and up to Medicare age for certain union employees.
WHEREAS, the services of Smith, Koelling, Dykstra & Ohm, P.C. will also include preparation of the Federal Data Collection Form for the years ended November 30, 2018; and,

WHEREAS, the audit documentation for this engagement will be retained for a minimum of five years after the report or release; and,

WHEREAS, the fee for audit services from the firm of Smith, Koelling, Dykstra and Ohm, P.C. will cost no more than $87,250.

NOW, THEREFORE, BE IT RESOLVED by the Kankakee County Board that the County Board Chairman or his designee is authorized to engage the accounting firm of Smith, Koelling, Dykstra & Ohm, P.C. to do a comprehensive audit of the financial statements of Kankakee County and CAFR, and the Circuit Clerk’s Office along with the implementation of GASB 75, combined with the Group Audit correspondence and procedures (see attached exhibit) for a combined fee not to exceed eighty-seven thousand, two hundred and fifty dollars ($87,250) for fiscal year 2018 (see attached exhibit).

PASSED and adopted this 11th day of December, 2018.

Andrew H. Wheeler, County Board Chairman

ATTEST:

Dan Hendrickson, County Clerk
Report on the Firm’s System of Quality Control

To the Shareholders of
Smith, Koelling, Dykstra & Ohm, P.C.
and the Peer Review Committee of the
Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Smith, Koelling, Dykstra & Ohm, P.C. (the firm) in effect for the year ended April 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm’s Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer’s Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review.
Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, including the compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Smith, Koelling, Dykstra & Ohm, P.C. in effect for the year ended April 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Smith, Koelling, Dykstra & Ohm, P.C. has received a peer review rating of pass.

May, Conagna & King, P.C.

August 30, 2017