



WILL COUNTY, ILLINOIS

PURCHASING DEPARTMENT

JENNIFER BERTINO-TARRANT
WILL COUNTY EXECUTIVE

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2026-51 Audit Services Addendum #1 – September 22, 2025

We received the following questions regarding this RFQ:

Question #1: Please provide a copy of the most recent Annual Financial Report

Answer #1: The Annual Consolidated Financial Report (ACFR) for the fiscal year ended November 30, 2024 is available on the Will County Web site at the following link: <https://willcounty.gov/County-Offices/Finance-and-Revenue/Finance>
The report is available for download from the web site.

Question #2: Please provide a copy of the most recent Single Audit Report, if applicable.

Answer #2: The Single Audit Annual for the fiscal year ended November 30, 2024 is available on the Will County Web site at the following link: <https://willcounty.gov/County-Offices/Finance-and-Revenue/Finance> The report is available for download from the web site.

Question #3: Please provide information regarding the prior year's auditor fees and/or the number of hours incurred to complete the audit.

Answer #3: Fees for the fiscal year 2024 audit totaled \$155,000. We do not track the hours.

Question #4: Please provide whether the Village expect to receive and expend any federal grants of more than \$1,000,000 during Fiscal Year 2025.

Answer #4: Will County, Illinois expects to expend federal grants in excess of \$1,000,000 in fiscal year 2025. For a history of federal expenditures, please find the Single Audit reports for the last 10 years on the county web site at the following link: <https://willcounty.gov/County-Offices/Finance-and-Revenue/Finance>

Question #5: If there were any disagreements with the prior auditor related to accounting principles, proposed adjustments, audit scope, audit procedures, or other significant matters.



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Answer #5: We have had no disagreements with prior auditors related to accounting principles, proposed adjustments, audit scope, audit procedures, or other significant matters.

Question #6: Any material audit adjustments identified during the prior year's audit.

Answer #6: There were a few audit adjustments for the 11/30/2024 ACFR. Please refer to the ACFR, Single Audit, and Communication to Management for details of the adjustments. <https://willcounty.gov/County-Offices/Finance-and-Revenue/Finance>
The report is available for download from the web site.

Question #7: Any anticipated changes in operations, major capital projects, or accounting systems in the upcoming fiscal year.

Answer #7: There are no planned changes in operations, major capital projects, or accounting systems that will impact the audit for fiscal year 2025. The county is currently working on the implementation of Dayforce, a new payroll system that is expected to go live sometime in 2026.

Question #8: Why has the County issued the RFP for Auditing Services? Is the incumbent auditor invited to submit a bid?

Answer #8: A bid for these services is required to be solicited every 3 years per the County Purchasing Code. The incumbent is welcome to submit a response.

Question #9: Did you encounter any challenges with your Fiscal 2024 audit? If so, please describe.

Answer #9: We did not encounter any challenges with our 2024 audit.

Question #10: Have there been any accounting disagreements or fee disputes with the current auditor?

Answer #10: No

Question #11: What were the fees for the 2024 audit, broken down in the same manner as requested by the RFP?



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Answer #11: Fees for the fiscal year 2024 audit (including the financial audit, Single Audit, and CYEFR) totaled \$155,000. We do not track the hours. The Circuit Court Clerks audit was conducted by a separate firm and the cost for 2024 was \$16,100.

Question #12: Are there any major changes in the County's operations or organization since your 2024 audit which could have an impact on FY2025 or subsequent audits, such as a change in reporting entity or a change in services or outsourcing services?

Answer #12: There are no major changes in operations that would impact the 2025 audit.

Question #13: What internal control documentation does the County maintain for capital assets, payroll, purchasing, payables, cash receipts, general ledger, grants and other significant transaction cycles? Are the narratives maintained in a centralized location (i.e., Finance Department)?

Answer #13: The Finance Department along with the Will County Auditor's office provide an internal control document to the external auditors at the start of each audit cycle.

Question #14: How many decentralized cash receipting locations does the County maintain?

Answer #14: Many county departments collect fees for services, permits, licenses or grant payments; however, all revenue transactions flow through the Will County Treasurers office.

Question #15: Is the purchasing process centralized?

Answer #15: Will County purchasing is decentralized.

Question #16: What assistance, if any, does the County anticipate needing for the implementation of GASB Statement No. 101, Compensated Absences?

Answer #16: The county prepares its own compensated absences schedule each year as part of the audit. We expect to do the same this year; however, we would look to the external auditors to answer questions that may arise during compilation of the report under the new standard.

Question #17: Does the County prepare its own Schedule of Expenditures of Federal Awards, or would assistance be required?



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Answer #17: The county prepares its own SEFA and provides that to the external auditors for review and testing.

Question #18: Have there been any grantor site visits and if so, did these monitoring reports include reportable findings?

Answer #18: At this time, we are not aware of any grantor site visits that resulted in reportable findings. We will confirm that with department grant staff prior to the start of the 2025 audit.

Question #19: What is the status of the findings noted in the 2024 single audit report?

Answer #19: The findings in the 2024 single audit report have been addressed.

Question #20: Is the current auditor eligible to respond to the RFP and be selected?

Answer #20: Yes

Question #21: Please indicate any non-attest services that were provided by the independent auditor for the year ended November 30, 2024, or that would be anticipated going forward.

Answer #21: N/A

Question #22: How many proposed and passed adjustments resulted from the audit for the year ended November 30, 2024?

Answer #22: Please refer to the Communication with Management that can be found on the county web site at the following link:

<https://willcounty.gov/County-Offices/Finance-and-Revenue/Finance>

Question #23: Are there any known or anticipated significant changes in the County's operations / level of activity for the years covered by the RFP?

Answer #23: No



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Question #24: Are any additional sources of federal funding expected for the years covered by the RFP?

Answer #24: The county continues to apply for federal funding when available; however, there are no known new significant awards.

Question #25: How many auditors are typically onsite during preliminary work and during audit fieldwork?

Answer #25: A manager and two to three staff are typically onsite. Those same staff members also worked remotely on the county's audit.

Question #26: How long are the auditors typically onsite during preliminary work and audit fieldwork?

Answer #26: Preliminary work typically takes less than two weeks, and field work about four weeks. Much of that is done off site.

Question #27: Is supporting documentation maintained electronically (e.g. PDF), such as checks, vendor invoices, cash receipts, timecards, personnel files

Answer #27: Most financial documents and reports are available as PDFs.