PROFESSIONAL SERVICES AGREEMENT

PROFESSIONAL AUDITING

BETWEEN

COOK COUNTY GOVERNMENT

COOK COUNTY COMPTROLLER'S OFFICE

AND

RSM US LLP

CONTRACT NO. 2514-08110
PURCHASE ORDER NO. 70000406452

PROFESSIONAL SERVICES AGREEMENT

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Exhibit 5 Board Authorization
Exhibit 6 Identification of Subcontractor/Supplier/Subconsultant Form
Exhibit 7 Certification for Consulting or Auditing Services
Exhibit 8 Economic Disclosure Statement

AGREEMENT

This Agreement is made and entered into by and between the County of Cook, a public body corporate of the State of Illinois, on behalf of Office of the Chief Procurement Officer hereinafter referred to as "County" and RSM US LLP, doing business as a limited liability partnership organized in the State of Iowa, hereinafter referred to as "Contractor", pursuant to authorization by the Cook County Board of Commissioners on May 14, 2026 as evidenced by Board Authorization letter attached hereto as EXHIBIT "5".

BACKGROUND

The County of Cook issued a Request for Proposals "RFP" for Professional Auditing. Proposals were evaluated in accordance with the evaluation criteria published in the RFP. The Contractor was selected based on the proposal submitted and evaluated by the County representatives.

Contractor represents that it has the professional experience and expertise to provide the necessary services and further warrants that it is ready, willing and able to perform in accordance with the terms and conditions as set forth in this Agreement.

NOW, THEREFORE, the County and Contractor agree as follows:

TERMS AND CONDITIONS

ARTICLE 1) INCORPORATION OF BACKGROUND

The Background information set forth above is incorporated by reference as if fully set forth here.

ARTICLE 2) DEFINITIONS

a) Definitions

The following words and phrases have the following meanings for purposes of this Agreement:

"**Additional Services**" means those services which are within the general scope of Services of this Agreement, but beyond the description of services required under Article 3, and all services reasonably necessary to complete the Additional Services to the standards of performance required by this Agreement. Any Additional Services requested by the Using Agency require the approval of the Chief Procurement Officer in a written amendment to this Agreement before Contractor is obligated to perform those Additional Services and before the County becomes obligated to pay for those Additional Services.

"**Agreement**" or "Contract" means (i) this Professional Services Agreement, (ii) Contractor's standard audit Engagement Letter, the terms of which are hereby specifically incorporated by reference, (iii) all exhibits attached to the Agreement and incorporated in it by reference, and (iv) all amendments, modifications or revisions made in accordance with its terms.

"**Chief Procurement Officer**" means the Chief Procurement Officer for the County of Cook and any representative duly authorized in writing to act on his behalf.

"**Services**" means, collectively, the services, duties and responsibilities described in Article 3 of this Agreement and any and all work necessary to complete them or carry them out fully and to the standard of performance required in this Agreement.

"**Subcontractor**" or **"Subconsultant"** means any person or entity with whom Contractor contracts to provide any part of the Services, of any tier, suppliers and materials providers, whether or not in privity with Contractor.

"Using Agency" shall mean the department of agency within Cook County including elected officials.

b) Interpretation

i) The term "**include**" (in all its forms) means "include, without limitation" unless the context clearly states otherwise.

ii) All references in this Agreement to Articles, Sections or Exhibits, unless otherwise expressed or indicated are to the Articles, Sections or Exhibits of this Agreement.

iii) Words importing persons include firms, associations, partnerships, trusts, corporations and other legal entities, including public bodies, as well as natural persons.

iv) Any headings preceding the text of the Articles and Sections of this Agreement, and any tables of contents or marginal notes appended to it are solely for convenience or reference and do not constitute a part of this Agreement, nor do they affect the meaning, construction or effect of this Agreement.

v) Words importing the singular include the plural and vice versa. Words of the masculine gender include the correlative words of the feminine and neuter genders.

vi) All references to a number of days mean calendar days, unless expressly indicated otherwise.

c) Incorporation of Exhibits

The following attached Exhibits are made a part of this Agreement:

Exhibit 1	Statement of Work
Exhibit 2	Schedule of Compensation
Exhibit 3	Minority and Women Owned Business Enterprise Commitment
Exhibit 4	Evidence of Insurance
Exhibit 5	Board Authorization
Exhibit 6	Identification of Subcontractor/Supplier/Subconsultant Form
Exhibit 7	Certification for Consulting or Auditing Services
Exhibit 8	Economic Disclosure Statement

d) Order of Precedence

In the event there is a conflict between or among any of the documents specified in subsection (c) Incorporation of Exhibits, the terms of the Professional Services Agreement shall control. This Contract shall be interpreted and construed based upon the following Order of Precedence. Such order of precedence shall govern to resolve all cases of conflict, ambiguity or inconsistency between Exhibits:

Exhibit 1	Statement of Work
Exhibit 2	Schedule of Compensation
Exhibit 3	Minority and Women Owned Business Enterprise Commitment
Exhibit 4	Evidence of Insurance
Exhibit 5	Board Authorization
Exhibit 6	Identification of Subcontractor/Supplier/Subconsultant Form
Exhibit 7	Certification for Consulting or Auditing Services
Exhibit 8	Economic Disclosure Statement

ARTICLE 3) DUTIES AND RESPONSIBILITIES OF CONTRACTOR

a) Scope of Services

This description of Services is intended to be general in nature and is neither a complete description of Contractor's Services nor a limitation on the Services that Contractor is to provide under this Agreement. Contractor must provide the Services in accordance with the standards of performance set forth in Section 3c. The Services that Contractor must provide include, but are not limited to, those described in Exhibit 1, Statement of Work which is attached to this Agreement and incorporated by reference as if fully set forth here.

b) Deliverables

In carrying out its Services, Contractor must prepare or provide to the County various Deliverables. "**Deliverables**" include work product, such as written reviews, recommendations, reports and analyses, produced by Contractor for the County.

The County may reject Deliverables that do not include relevant information or data, or do not include all documents or other materials specified in this Agreement or reasonably necessary for the purpose for which the County made this Agreement or for which the County intends to use the Deliverables. If the County determines that Contractor has failed to comply with the foregoing standards, it has 30 days from the discovery to notify Contractor of its failure. If Contractor does not correct the failure, if it is possible to do so, within 30 days after receipt of notice from the County specifying the failure, then the County, by written notice, may treat the failure as a default of this Agreement under Article 9.

Partial or incomplete Deliverables may be accepted for review only when required for a specific and well-defined purpose and when consented to in advance by the County. Such Deliverables will not be considered as satisfying the requirements of this Agreement and partial or incomplete Deliverables in no way relieve Contractor of its commitments under this Agreement.

c) Standard of Performance

Contractor must perform all Services required of it under this Agreement with that degree of skill, care and diligence normally shown by a contractor performing services of a scope and purpose and magnitude comparable with the nature of the Services to be provided under this Agreement. Contractor acknowledges that it is entrusted with or has access to valuable and confidential information and records of the County and with respect to that information, Contractor agrees to maintain the confidential treatment of the County's information in accordance with relevant industry professional standards which govern the provision of services described herein.

Contractor must assure that all Services that require the exercise of professional skills or judgment are accomplished by professionals qualified and competent in the applicable discipline and appropriately licensed, if required by law. Contractor must provide copies of any such licenses. Contractor remains responsible for the professional and technical accuracy of all Services or Deliverables furnished, whether by Contractor or its Subcontractors or others on its behalf. All Deliverables must be prepared in a form and content satisfactory to the Using Agency and delivered in a timely manner consistent with the requirements of this Agreement.

If Contractor fails to comply with the foregoing standards, Contractor must perform again, at its own expense, all Services required to be re-performed as a direct or indirect result of that failure. Any review, approval, acceptance or payment for any of the Services by the County does not relieve Contractor of its responsibility for the professional skill and care and technical accuracy of its Services and Deliverables. This provision in no way limits the County's rights against Contractor either under this Agreement, at law or in equity.

d) Personnel

i) **Adequate Staffing**

Contractor must, upon receiving a fully executed copy of this Agreement, assign and maintain during the term of this Agreement and any extension of it an adequate staff of competent personnel that is fully equipped, licensed as appropriate, available as needed, qualified and assigned exclusively to perform the Services. Contractor must include among its staff the Key Personnel and positions as identified below. The level of staffing may be revised from time to time by notice in writing from Contractor to the County and with written consent of the County, which consent the County will not withhold unreasonably. If the County fails to object to the revision within 14 days after receiving the notice, then the revision will be considered accepted by the County.

ii) **Key Personnel**

Contractor must not reassign or replace Key Personnel without the written consent of the County, which consent the County will not unreasonably withhold. "**Key Personnel**" means those job titles and the persons assigned to those positions in accordance with the provisions of this Section 3.d(ii). The Using Agency may at any time in writing notify Contractor that the County will no longer accept performance of Services under this Agreement by one or more Key Personnel listed. Upon that notice, Contractor must suspend the services of the key person or persons within 5 business days and must replace them in accordance with the terms of this Agreement. A list of Key Personnel is found in Exhibit 1, Scope of Services.

This Section does not apply to auditors performing work under this Contract if removal would: (i) impair Contractor's independence as an auditor, or (ii) conflict with auditing professional standards. To remove an auditor from this Contract, County must provide reasonable cause that does not impair Contractor's independence.

iii) **Salaries and Wages**

Contractor and Subcontractors must pay all salaries and wages due all employees performing Services under this Agreement unconditionally and at least once a month without deduction or rebate on any account, except only for those payroll deductions that are mandatory by law or are permitted under applicable law and regulations. If in the performance of this Agreement Contractor underpays any such salaries or wages, the Comptroller for the County may withhold, out of payments due to Contractor, an amount sufficient to pay to employees underpaid the difference between the salaries or wages required to be paid under this Agreement and the salaries or wages actually paid these employees for the total number of hours worked. The amounts withheld may be disbursed by the Comptroller for and on account of Contractor to the respective employees to whom they are due. The parties acknowledge that this Section 3.d(iii) is solely for the benefit of the County and that it does not grant any third-party beneficiary rights.

e) Minority and Women Owned Business Enterprises Commitment

In the performance of this Agreement, including the procurement and lease of materials or equipment, Contractor must abide by the minority and women's business enterprise commitment requirements of the Cook County Ordinance, (Article IV, Section 34-267 through 272) except to the extent waived by the Compliance Director, which are set forth in Exhibit 3. Contractor's completed MBE/WBE Utilization Plan evidencing its compliance with this requirement are a part of this Agreement, in Form 1 of the MBE/WBE Utilization Plan, upon acceptance by the Compliance Director. Contractor must utilize minority and women's business enterprises at the greater of the amounts committed to by the Contractor for this Agreement in accordance with Form 1 of the MBE/WBE Utilization Plan.

f) Insurance

The Contractor, at its cost, shall secure and maintain at all times, unless specified otherwise, until completion of the term of this Contract the insurance specified below.

Nothing contained in these insurance requirements is to be construed as limiting the extent of the Contractor's responsibility for payment of damages resulting from its operations under this Contract.

The Contractor shall require all Subcontractors to provide insurance coverage that is commensurate with their activities and services , or Contractor may provide the coverages for Subcontractors. All Subcontractors are subject to the same insurance requirements as Contractor except paragraph (d) Excess/Umbrella Liability or unless specified otherwise.

The Cook County Department of Risk Management maintains the right to modify, delete, alter or change these requirements.

Coverages

(a) **Workers Compensation Insurance**
Workers' Compensation shall be in accordance with the laws of the State of Illinois or any other applicable jurisdiction.

The Workers Compensation policy shall also include the following provisions:

Employers' Liability coverage with a limit of
$1,000,000 each Accident
$1,000,000 each Employee
$1,000,000 Policy Limit for Disease

(b) **Commercial General Liability Insurance**
The Commercial General Liability shall be on an occurrence form basis (ISO Form CG 0001 or equivalent) to cover bodily injury, personal injury and

property damage.

Each Occurrence	$1,000,000
General Aggregate	$1,000,000
Completed Operations Aggregate	$2,000,000

The General Liability policy shall include the following coverages:
(1) All premises and operations;
(2) Contractual Liability;
(3) Products/Completed Operations;
(4) Severability of interest/separation of insureds clause

(c) **Commercial Automobile Liability Insurance**
When any vehicles are used in the performance of this contract, Contractor shall secure Automobile Liability Insurance for bodily injury and property damage arising from the Ownership, maintenance or use of owned, hired, and non-owned vehicles with a limit no less than $1,000,000 per accident.

(d) **Excess/Umbrella Liability**
Such policy shall be excess over Commercial General Liability, Automobile Liability, and Employer's Liability with limits not less than the following amounts:

Each Occurrence: $1,000,000

(e) **Professional Liability (Errors & Omissions)**
The Contractor shall secure insurance appropriate to the Contractor's profession covering all claims arising out of the performance or nonperformance of professional services for the County under this Contract. This insurance shall remain in force for the life of the Contractor's obligations under this Contract and shall have a limit of liability of not less than $1,000,000 per claim.
If any such policy is written on a claims-made form:
(1) The retroactive coverage date shall be no later than the effective date of this contract.
(2) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date on or before this contract effective date, the Contractor must maintain "extended reporting" coverage for a minimum of three (3) year after completion of services.

(f) **Network Security & Privacy Liability (Cyber)**
The Contractor shall secure coverage for first and third-party claims with limits not less than $1,000,000 per occurrence or claim, $1,000,000 aggregate.
If any such policy is written on a claims-made form:
(1) The retroactive coverage date shall be no later than the effective date of this contract.
(2) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date on or before this contract

effective date, the Contractor must maintain "extended reporting" coverage for a minimum of three (3) year after completion of services.

Additional requirements

(a) **Additional Insured**

The required insurance policies, with the exception of Workers Compensation and Errors & Omissions, shall name Cook County, its officials, employees, and agents as additional insureds with respect to operations performed on a primary and non-contributory basis. Any insurance or self-insurance maintained by Cook County shall be excess of the Contractor's insurance and shall not contribute with it. The full policy limits and scope of protection shall apply to Cook County as an additional insured even if they exceed the minimum insurance requirements specified herein.

All insurance companies providing coverage shall be licensed or approved by the Department of Insurance, State of Illinois, and shall have a financial rating no lower than (A-) VII as listed in A.M. Best's Key Rating Guide, current edition, or interim report. Companies with ratings lower than (A-) VII will be acceptable only upon consent of the Cook County Department of Risk Management. The insurance limits required herein may be satisfied by a combination of primary, umbrella and/or excess liability insurance policies.

(b) **Insurance Notices**

The Contractor shall provide the Office of the Chief Procurement Officer with thirty (30) days advance written notice in the event any required insurance will be cancelled, materially reduced or non-renewed unless such cancellation or non-renewal does not result in equal or greater coverage. The Contractor shall secure replacement coverage to comply with the stated insurance requirements and provide new certificates of insurance to the Office of the Chief Procurement Officer.

Prior to the date on which the Contractor commences performance of its part of the work, the Contractor shall furnish to the Office of the Chief Procurement Officer certificates of insurance maintained by Contractor. The receipt of any certificate of insurance does not constitute Contract by the County that the insurance requirements have been fully met or that the insurance policies indicated on the certificate of insurance are in compliance with insurance required above.

In no event shall any failure of the County to receive certificates of insurance required hereof or to demand receipt of such Certificates of Insurance be construed as a waiver of the Contractor's obligations to obtain insurance pursuant to these insurance requirements.

(c) **Waiver of Subrogation Endorsements**

The Commercial General Liability Insurance and Commercial Automobile

Liability Insurance policies must contain a Waiver of Subrogation Endorsement in favor of Cook County.

g) Indemnification and Limitation of Liability

The Contractor covenants and agrees to indemnify and save harmless the County and its commissioners, officials, employees, agents and representatives, and their respective heirs, successors and assigns, from and against any and all costs, expenses, attorney's fees, losses, damages and liabilities incurred or suffered directly or indirectly from or attributable to any claims arising out of or incident to the performance or nonperformance of the Contract by the Contractor, or the willful acts or omissions of the officers, agents, employees, consultants, subconsultants, licensees or invitees of the Contractor. The Contractor expressly understands and agrees that any Performance Bond or insurance protection required of the Contractor, or otherwise provided by the Contractor, shall in no way limit the responsibility to indemnify the County as hereinabove provided.

The total aggregate liability of Contractor (and its respective partners, principals, directors, employees, affiliates, subsidiaries, contractors, subcontractors, agents, representatives, successors, and assigns) relating to this Agreement (inclusive of its obligations to indemnify the County) will in no event exceed an amount equal to two times (2x) the fees paid to Contractor by the County under the Statement of Work giving rise to such liability. In no event shall Contractor (or its partners, principals, directors, employees, affiliates, subsidiaries, contractors, subcontractors, agents, representatives, successors and assigns) be liable to the County for punitive damages, unless such punitive damages result from Contractor's gross negligence or willful misconduct.

h) Confidentiality and Ownership of Documents

Contractor acknowledges and agrees that information regarding this Contract is confidential and shall not be disclosed, directly, indirectly or by implication, or be used by Contractor in any way, whether during the term of this Contract or at any time thereafter, except solely as required in the course of Contractor's performance hereunder. Contractor shall comply with the applicable privacy laws and regulations affecting County and will not disclose any of County's records, materials, or other data to any third party, unless required by applicable law, rule, regulation, or professional standard. Contractor shall not have the right to compile and distribute statistical analyses and reports utilizing data derived from information or data obtained from County without the prior written approval of County. In the event such approval is given, any such reports published and distributed by Contractor shall be furnished to County without charge.

All documents, data, studies, reports, work product or product created as a result of the performance of the Contract (the "Documents") shall be included in the Deliverables and shall be the property of the County of Cook. Notwithstanding the foregoing, "Documents" shall not include Contractor's audit workpapers, which shall at all times remain the sole property of Contractor. Following approved authorization from County, Contractor may

provide audit workpapers to subsequent external auditors. Further, this provision is not intended to impact the ownership rights of Contractor's administrative records, pre-existing intellectual property or any intellectual property developed outside of the scope of the Services. It shall be a breach of this Contract for the Contractor to reproduce or use any documents, data, studies, reports, work product or product obtained from the County of Cook or any Documents created hereby, whether such reproduction or use is for Contractor's own purposes or for those of any third party. During the performance of the Contract Contractor shall be responsible of any loss or damage to the Documents while they are in Contractor's possession, and any such loss or damage shall be restored at the expense of the Contractor. Upon reasonable written notice, and to the extent permissible under applicable professional standards, the County and its designees shall be afforded full access to the Documents and the work at all times.

i) Patents, Copyrights and Licenses

If applicable, Contractor shall furnish the Chief Procurement Officer with all licenses required for the County to utilize any software, including firmware or middleware, provided by Contractor as part of the Deliverables. Such licenses shall be clearly marked with a reference to the number of this County Contract. Contractor shall also furnish a copy of such licenses to the Chief Procurement Officer. Unless otherwise stated in these Contract documents, such licenses shall be perpetual and shall not limit the number of persons who may utilize the software on behalf of the County.

Contractor agrees to hold harmless and indemnify the County, its officers, agents, employees and affiliates from and defend, as permitted by Illinois law, at its own expense (including reasonable attorneys', accountants' and consultants' fees), any suit or proceeding brought against County based upon a claim that the ownership and/or use of equipment, hardware and software or any part thereof provided to the County or utilized in performing Contractor's services constitutes an infringement of any patent, copyright or license or any other property right.

In the event the use of any equipment, hardware or software or any part thereof is enjoined, Contractor with all reasonable speed and due diligence shall provide or otherwise secure for County, at the Contractor's election, one of the following: the right to continue use of the equipment, hardware or software; an equivalent system having the Specifications as provided in this Contract; or Contractor shall modify the system or its component parts so that they become non-infringing while performing in a substantially similar manner to the original system, meeting the requirements of this Contract.

j) Examination of Records and Audits

The Contractor agrees that the Cook County Auditor or any of its duly authorized representatives shall, until expiration of seven (7) years after the final payment under the Contract, have access and the right to examine any books, documents, papers, canceled checks, bank statements, purveyor's and other invoices, and records of the Contractor related

to the Contractor's time, billing, and expense reimbursement records under this Contract, or to Contractor's compliance with any term, condition or provision thereof. The Contractor shall be responsible for establishing and maintaining records sufficient to document the costs associated with performance under the terms of this Contract.

The Contractor further agrees that it shall include in all of its subcontracts hereunder a provision to the effect that the Subcontractor agrees that the Cook County Auditor or any of its duly authorized representatives shall, until expiration of seven (7) years after final payment under the subcontract, have access and the right to examine any books, documents, papers, canceled checks, bank statements, purveyor's and other invoices and records of such Subcontractor involving transactions relating to the subcontract, or to such Subcontractor compliance with any term, condition or provision thereunder or under the Contract.

In the event the Contractor receives payment under the Contract, reimbursement for which is later disallowed by the County, the Contractor shall promptly refund the disallowed amount to the County on request, or at the County's option, the County may credit the amount disallowed from the next payment due or to become due to the Contractor under any contract with the County.

To the extent this Contract pertains to Deliverables which may be reimbursable under the Medicaid or Medicare Programs, Contractor shall retain and make available upon request, for a period of four (4) years after furnishing services pursuant to this Agreement, the contract, books, documents and records which are necessary to certify the nature and extent of the costs of such services if requested by the Secretary of Health and Human Services or the Comptroller General of the United States or any of their duly authorized representatives.

If Contractor carries out any of its duties under the Agreement through a subcontract with a related organization involving a value of cost of $10,000.00 or more over a 12 month period, Contractor will cause such subcontract to contain a clause to the effect that, until the expiration of four years after the furnishing of any service pursuant to said subcontract, the related organization will make available upon request of the Secretary of Health and Human Services or the Comptroller General of the United States or any of their duly authorized representatives, copies of said subcontract and any books, documents, records and other data of said related organization that are necessary to certify the nature and extent of such costs. This paragraph relating to the retention and production of documents is included because of possible application of Section 1861(v)(1)(I) of the Social Security Act to this Agreement; if this Section should be found to be inapplicable, then this paragraph shall be deemed inoperative and without force and effect.

k) Subcontracting or Assignment of Contract or Contract Funds

Once awarded, this Contract shall not be subcontracted or assigned, in whole or in part, without the advance written approval of the Chief Procurement Officer, which approval shall be granted or withheld at the sole discretion of the Chief Procurement Officer. In no case, however, shall such approval relieve the Contractor from its obligations or change the terms

of the Contract. The Contractor shall not transfer or assign any Contract funds or any interest therein due or to become due without the advance written approval of the Chief Procurement Officer. The unauthorized subcontracting or assignment of the Contract, in whole or in part, or the unauthorized transfer or assignment of any Contract funds, either in whole or in part, or any interest therein, which shall be due or are to become due the Contractor shall have no effect on the County and are null and void.

Prior to the commencement of the Contract, the Contractor shall identify in writing to the Chief Procurement Officer the names of any and all Subcontractors it intends to use in the performance of the Contract by completing the Identification of Subcontractor/Supplier/ Subconsultant Form ("ISF"). The Chief Procurement Officer shall have the right to disapprove any Subcontractor. All Subcontractors shall be subject to the terms of this Contract. Contractor shall incorporate into all subcontracts all of the provisions of the Contract which affect such subcontract. Copies of subcontracts shall be provided to the Chief Procurement Officer upon request.

The Contractor must disclose the name and business address of each Subcontractor, attorney, lobbyist, accountant, consultant and any other person or entity whom the Contractor has retained or expects to retain in connection with the Matter, as well as the nature of the relationship, and the total amount of the fees paid or estimated to be paid. The Contractor is not required to disclose employees who are paid or estimated to be paid. The Contractor is not required to disclose employees who are paid solely through the Contractor's regular payroll. "Lobbyist" means any person or entity who undertakes to influence any legislation or administrative action on behalf of any person or entity other than: (1) a not-for-profit entity, on an unpaid basis, or (2), the lobbyist themself.

"Lobbyist" also means any person or entity any part of whose duties as an employee of another includes undertaking to influence any legislative or administrative action. If the Contractor is uncertain whether a disclosure is required under this Section, the Contractor must either ask the County, whether disclosure is required or make the disclosure.

The County reserves the right to prohibit any person from entering any County facility for any reason. All Consultants and Subcontractors of the Contractor shall be accountable to the Chief Procurement Officer or his designee while on any County property and shall abide by all rules and regulations imposed by the County.

l)

ARTICLE 4) TERM OF PERFORMANCE

a) Term of Performance

This Agreement takes effect when approved by the Cook County Board and its term shall begin on November 17, 2026 ("**Effective Date**") and continue until November 16, 2029 or until this Agreement is terminated in accordance with its terms, whichever occurs first.

b) Timeliness of Performance

i) Contractor must provide the Services and Deliverables within the term and within the time limits required under this Agreement, pursuant to the provisions of Section 4.a and Exhibit 1. Further, Contractor acknowledges that TIME IS OF THE ESSENCE and that the failure of Contractor to comply with the time limits described in this Section 4.b may result in economic or other losses to the County.

ii) Neither Contractor nor Contractor's agents, employees nor Subcontractors are entitled to any damages from the County, nor is any party entitled to be reimbursed by the County, for damages, charges or other losses or expenses incurred by Contractor by reason of delays or hindrances in the performance of the Services, whether or not caused by the County.

c) Agreement Extension Option

The Chief Procurement Officer may at any time before this Agreement expires elect to renew this Agreement for two (2) additional one-year periods under the same terms and conditions as this original Agreement, except as provided otherwise in this Agreement, by notice in writing to Contractor. After notification by the Chief Procurement Officer, this Agreement must be modified to reflect the time extension in accordance with the provisions of Section 10.c.

ARTICLE 5) COMPENSATION

a) Basis of Payment

The County will pay Contractor according to the Schedule of Compensation in the attached Exhibit 2 for the successful completion of services.

b) Method of Payment

All invoices submitted by the Contractor shall be in accordance with the cost provisions contained in the Agreement and shall contain a detailed description of the Deliverables, including the quantity of the Deliverables, for which payment is requested. All invoices for services shall include itemized entries indicating the date or time period in which the services were provided, the amount of time spent performing the services, and a detailed description of the services provided during the period of the invoice. All Contracts for services that are procured as Sole Source must also contain a provision requiring the Contractor to submit itemized records indicating the dates that services were provided, a detailed description of the work performed on each such date, and the amount of time spent performing work on each such date. All invoices shall reflect the amounts invoiced by and the amounts paid to the Contractor as of the date of the invoice. Invoices for new charges shall not include "past due" amounts, if any, which amounts must be set forth on a separate invoice. Contractor shall not be entitled to invoice the County for any late fees or other penalties.

In accordance with Section 34-177 of the Cook County Procurement Code, the County shall have a right to set off and subtract from any invoice(s) or Contract price, a sum equal to any fines and penalties, including interest, for any tax or fee delinquency and any debt or obligation owed by the Contractor to the County.

The Contractor acknowledges its duty to ensure the accuracy of all invoices submitted to the County for payment. By submitting the invoices, the Contractor certifies that all itemized entries set forth in the invoices are true and correct. The Contractor acknowledges that by submitting the invoices, it certifies that it has delivered the Deliverables, i.e., the goods, supplies, services or equipment set forth in the Agreement to the Using Agency, or that it has properly performed the services set forth in the Agreement. The invoice must also reflect the dates and amount of time expended in the provision of services under the Agreement. The Contractor acknowledges that any inaccurate statements or negligent or intentional misrepresentations in the invoices shall result in the County exercising all remedies available to it in law and equity including, but not limited to, a delay in payment or non-payment to the Contractor, and reporting the matter to the Cook County Office of the Independent Inspector General.

When a Contractor receives any payment from the County for any supplies, equipment, goods, or services, it has provided to the County pursuant to its Agreement, the Contractor must make payment to its Subcontractors within 15 days after receipt of payment from the County, provided that such Subcontractor has satisfactorily provided the supplies, equipment, goods or services in accordance with the Contract and provided the Contractor with all of the documents and information required of the Contractor. The Contractor may delay or postpone payment to a Subcontractor when the Subcontractor's supplies, equipment, goods, or services do not comply with the requirements of the Contract, the Contractor is acting in good faith, and not in retaliation for a Subcontractor exercising legal or contractual rights.

c) Funding

The source of funds for payments under this Agreement is identified in Exhibit 2, Schedule of Compensation. Payments under this Agreement must not exceed the dollar amount shown in Exhibit 2 without a written amendment in accordance with Section 10.c.

d) Non-Appropriation

If no funds or insufficient funds are appropriated and budgeted in any fiscal period of the County for payments to be made under this Agreement, then the County will notify Contractor in writing of that occurrence, and this Agreement will terminate on the earlier of the last day of the fiscal period for which sufficient appropriation was made or whenever the funds appropriated for payment under this Agreement are exhausted. Payments for Services completed to the date of notification will be made to Contractor. No payments will be made or due to Contractor and under this Agreement beyond those amounts appropriated and budgeted by the County to fund payments under this Agreement.

e) Taxes

Federal Excise Tax does not apply to materials purchased by the County by virtue of Exemption Certificate No. 36-75-0038K. Illinois Retailers' Occupation Tax, Use Tax and Municipal Retailers' Occupation Tax do not apply to deliverables, materials or services purchased by the County by virtue of statute. The price or prices quoted herein shall include any and all other federal and/or state, direct and/or indirect taxes which apply to this Contract. The County's State of Illinois Sales Tax Exemption Identification No. is E-9998-2013-07.

f) Reserved

g) Contractor Credits

To the extent the Contractor gives credits toward future purchases of goods or services, financial incentives, discounts, value points or other benefits based on the purchase of the materials or services provided for under this Contract, such credits belong to the County and not any specific Using Agency. Contractor shall reflect any such credits on its invoices and in the amounts it invoices the County.

ARTICLE 6) DISPUTES

Any dispute arising under the Contract between the County and Contractor shall be decided by the Chief Procurement Officer. The complaining party shall submit a written statement detailing the dispute and specifying the specific relevant Contract provision(s) to the Chief Procurement Officer. Upon request of the Chief Procurement Officer, the party complained against shall respond to the complaint in writing within five days of such request. The Chief Procurement Officer will reduce her decision to writing and mail or otherwise furnish a copy thereof to the Contractor. The decision of the Chief Procurement Officer will be final and binding. Dispute resolution as provided herein shall be a condition precedent to any other action at law or in equity. However, unless a notice is issued by the Chief Procurement Officer indicating that additional time is required to review a dispute, the parties may exercise their contractual remedies, if any, if no decision is made within sixty (60) days following notification to the Chief Procurement Officer of a dispute. No inference shall be drawn from the absence of a decision by the Chief Procurement Officer.

Notwithstanding a dispute, Contractor shall, to the extent permissible under applicable law, rule, regulation, or professional standard, continue to discharge all its obligations, duties and responsibilities set forth in the Contract during any dispute resolution proceeding unless otherwise agreed to by the County in writing.

Notwithstanding anything to the contrary contained herein, in no way is a party precluded from seeking resolution of a claim in a court of competent jurisdiction.

ARTICLE 7) COOPERATION WITH INSPECTOR GENERAL AND COMPLIANCE WITH ALL LAWS

The Contractor, Subcontractor, licensees, grantees or persons or businesses who have a County contract, grant, license, or certification of eligibility for County contracts shall abide by all of the applicable provisions of the Office of the Independent Inspector General Ordinance (Section 2-281 et. seq. of the Cook County Code of Ordinances). Failure to cooperate as required may result in monetary and/or other penalties.

The Contractor shall observe and comply with the laws, ordinances, regulations and codes of the Federal, State, County and other local government agencies which may in any manner affect the performance of the Contract including, but not limited to, those County Ordinances set forth in the Certifications attached hereto and incorporated herein. Assurance of compliance with this requirement by the Contractor's employees, agents or Subcontractor shall be the responsibility of the Contractor.

The Contractor shall secure and pay for all federal, state and local licenses, permits and fees required hereunder.

ARTICLE 8) SPECIAL CONDITIONS

a) Warranties and Representations

In connection with signing and carrying out this Agreement, Contractor:

i) warrants that Contractor is appropriately licensed under Illinois law to perform the Services required under this Agreement and will perform no Services for which a professional license is required by law and for which Contractor is not appropriately licensed;

ii) warrants it is financially solvent; it and each of its employees, agents and Subcontractors of any tier are competent to perform the Services required under this Agreement; and Contractor is legally authorized to execute and perform or cause to be performed this Agreement under the terms and conditions stated in this Agreement;

iii) warrants that it will not knowingly use the services of any ineligible consultant or Subcontractor for any purpose in the performance of its Services under this Agreement;

iv) warrants that Contractor and its Subcontractors are not in default at the time this Agreement is signed, and has not been considered by the Chief Procurement Officer to have, within 5 years immediately preceding the date of this Agreement, been found to be in default on any contract awarded by the County;

v) represents that it has carefully examined and analyzed the provisions and requirements of this Agreement; it understands the nature of the Services required; from its own analysis it has satisfied itself as to the nature of all things needed for

the performance of this Agreement; this Agreement is feasible of performance in accordance with all of its provisions and requirements, and Contractor warrants it can and will perform, or cause to be performed, the Services in strict accordance with the provisions and requirements of this Agreement;

vi) represents that Contractor and, to the best of its knowledge, its Subcontractors are not in violation of the provisions of the Illinois Criminal Code, 720 ILCS 5/33E as amended; and

vii) acknowledges that any certification, affidavit or acknowledgment made under oath in connection with this Agreement is made under penalty of perjury and, if false, is also cause for termination under Sections 9.a and 9.c.

b) Ethics

i) In addition to the foregoing warranties and representations, Contractor warrants:

(1) no officer, agent or employee of the County is employed by Contractor or has a financial interest directly or indirectly in this Agreement or the compensation to be paid under this Agreement except as may be permitted in writing by the Board of Ethics.

(2) no payment, gratuity or offer of employment will be made in connection with this Agreement by or on behalf of any Subcontractors to the prime Contractor or higher tier Subcontractors or anyone associated with them, as an inducement for the award of a subcontract or order.

c) Joint and Several Liability

If Contractor, or its successors or assigns, if any, is comprised of more than one individual or other legal entity (or a combination of them), then under this Agreement, each and without limitation every obligation or undertaking in this Agreement to be fulfilled or performed by Contractor is the joint and several obligation or undertaking of each such individual or other legal entity.

d) Business Documents

At the written request of the County, Contractor must provide copies of its latest articles of incorporation.

e) Conflicts of Interest

i) No member of the governing body of the County or other unit of government and no other officer, employee or agent of the County or other unit of government who exercises any functions or responsibilities in connection with the Services to which this Agreement pertains is permitted to have any personal interest, direct or indirect,

in this Agreement. No member of or delegate to the Congress of the United States or the Illinois General Assembly and no Commissioner of the Cook County Board or County employee is allowed to be admitted to any share or part of this Agreement or to any financial benefit to arise from it.

ii) Contractor covenants that it, and to the best of its knowledge, its Subcontractors if any (collectively, "**Consulting Parties**"), presently have no direct or indirect interest and will not acquire any interest, direct or indirect, in any project or contract that would conflict in any manner or degree with the performance of its Services under this Agreement.

iii) Upon the request of the County, Consultant must disclose to the County the names of Contractor's past
clients and the names of any clients with whom Contractor has an ongoing relationship. Contractor shall disclose only the client names relevant to the County's request. Contractor is not permitted to perform any Services for the County on applications or other documents submitted to the County by any of Contractor's past or present clients. If Contractor becomes aware of a conflict, it must immediately stop work on the assignment causing the conflict and notify the County.

iv) Without limiting the foregoing, if the Consulting Parties assist the County in determining the advisability or feasibility of a project or in recommending, researching, preparing, drafting or issuing a request for proposals or bid specifications for a project, the Consulting Parties must not participate, directly or indirectly, as a prime, Subcontractor or joint venturer in that project or in the preparation of a proposal or bid for that project during the term of this Agreement or afterwards. The Consulting Parties may, however, assist the County in reviewing the proposals or bids for the project if none of the Consulting Parties have a relationship with the persons or entities that submitted the proposals or bids for that project.

v) The Contractor further covenants that, in the performance of this Agreement, no person having any conflicting interest will be assigned to perform any Services or have access to any confidential information, as defined in Section 3.h of this Agreement. If the County, by the Chief Procurement Officer in his reasonable judgment, determines that any of Contractor's Services for others conflict with the Services Contractor is to render for the County under this Agreement, Contractor must terminate such other services immediately upon request of the County.

vi) Furthermore, if any federal funds are to be used to compensate or reimburse Contractor under this Agreement, Contractor represents that it is and will remain in compliance with federal restrictions on lobbying set forth in Section 319 of the Department of the Interior and Related Agencies Appropriations Act for Fiscal year 1990, 31 U.S.C. § 1352, and related rules and regulations set forth at 54 Fed. Reg. 52,309 ff. (1989), as amended. If federal funds are to be used, Contractor must

execute a Certification Regarding Lobbying, which will be attached as an exhibit and incorporated by reference as if fully set forth here.

f) Non-Liability of Public Officials

Contractor and any assignee or Subcontractor of Contractor must not charge any official, employee or agent of the County personally with any liability or expenses of defense or hold any official, employee or agent of the County personally liable to them under any term or provision of this Agreement or because of the County's execution, attempted execution or any breach of this Agreement.

ARTICLE 9) EVENTS OF DEFAULT, REMEDIES, TERMINATION, SUSPENSION AND RIGHT TO OFFSET

a) Events of Default Defined

The following constitute events of default:

i) Any material misrepresentation, whether negligent or willful and whether in the inducement or in the performance, made by Contractor to the County.

ii) Contractor's material failure to perform any of its obligations under this Agreement including the following:

(a) Failure due to a reason or circumstances within Contractor's reasonable control to perform the Services with sufficient personnel and equipment or with sufficient material to ensure the performance of the Services;

(b) Failure to perform the Services in a manner reasonably satisfactory to the Chief Procurement Officer or inability to perform the Services satisfactorily as a result of insolvency, filing for bankruptcy or assignment for the benefit of creditors;

(c) Failure to promptly re-perform within a reasonable time Services that were rejected as erroneous or unsatisfactory;

(d) Discontinuance of the Services for reasons within Contractor's reasonable control; and

(e) Failure to comply with any other material term of this Agreement, including the provisions concerning insurance and nondiscrimination.

iii) Any change in ownership or control of Contractor of more than 10% without the prompt, written notification of the Chief Procurement Officer. For purposes of this subsection, “prompt” means within 31 days of such change in ownership or control.

iv) Contractor's default under any other agreement it may presently have or may enter into with the County during the life of this Agreement. Contractor acknowledges and agrees that in the event of a default under this Agreement the County may also declare a default under any such other Agreements.

v) Failure to comply with Article 7 in the performance of the Agreement.

vi) Contractor's repeated or continued violations of County ordinances unrelated to performance under the Agreement that in the opinion of the Chief Procurement Officer indicate a willful or reckless disregard for County laws and regulations.

b) Remedies

The occurrence of any event of default permits the County, at the County's sole option, to declare Contractor in default. The Chief Procurement Officer may in his sole discretion give Contractor an opportunity to cure the default within a certain period of time, which period of time must not exceed 30 days, unless extended by the Chief Procurement Officer. Whether to declare Contractor in default is within the sole discretion of the Chief Procurement Officer and neither that decision nor the factual basis for it is subject to review or challenge under the Disputes provision of this Agreement.

The Chief Procurement Officer will give Contractor written notice of the default, either in the form of a cure notice ("**Cure Notice**"), or, if no opportunity to cure will be granted, a default notice ("**Default Notice**"). If the Chief Procurement Officer gives a Default Notice, he will also indicate any present intent he may have to terminate this Agreement, and the decision to terminate (but not the decision not to terminate) is final and effective upon giving the notice. The Chief Procurement Officer may give a Default Notice if Contractor fails to affect a cure within the cure period given in a Cure Notice. When a Default Notice with intent to terminate is given as provided in this Section 9.b and Article 11, Contractor must discontinue any Services, unless otherwise directed in the notice, and deliver all materials accumulated in the performance of this Agreement, whether completed or in the process, to the County. After giving a Default Notice, the County may invoke any or all of the following remedies:

i) The right to take over and complete the Services, or any part of them, at Contractor's expense, either directly or through others, and bill Consultant for the cost of the Services, and Consultant must pay the difference between the total amount of this bill and the amount the County would have paid Consultant under the terms and conditions of this Agreement for the Services that were assumed by the County as agent for the Consultant under this Section 9.b;

ii) The right to terminate this Agreement as to any or all of the Services yet to be performed effective at a time specified by the County;

iii) The right to seek specific performance, an injunction or any other appropriate equitable remedy;

iv) The right to seek money damages;

v) The right to withhold all or any part of Contractor's compensation under this Agreement;

vi) The right to consider Contractor non-responsible in future contracts to be awarded by the County.

If the Chief Procurement Officer considers it to be in the County's best interests, he may elect not to declare default or to terminate this Agreement. The parties acknowledge that this provision is solely for the benefit of the County and that if the County permits Contractor to continue to provide the Services despite one or more events of default, Contractor is in no way relieved of any of its responsibilities, duties or obligations under this Agreement, nor does the County waive or relinquish any of its rights.

The remedies under the terms of this Agreement are not intended to be exclusive of any other remedies provided, but each and every such remedy is cumulative and is in addition to any other remedies, existing now or later, at law, in equity or by statute. No delay or omission to exercise any right or power accruing upon any event of default impairs any such right or power, nor is it a waiver of any event of default nor acquiescence in it, and every such right and power may be exercised from time to time and as often as the County considers expedient.

c) Early Termination

In addition to termination under Sections 9.a and 9.b of this Agreement, the County may terminate this Agreement, or all or any portion of the Services to be performed under it, at any time by a notice in writing from the County to Contractor. The County will give notice to Contractor in accordance with the provisions of Article 11. The effective date of termination will be the date the notice is received by Contractor or the date stated in the notice, whichever is later. If the County elects to terminate this Agreement in full, all Services to be provided under it must cease and all materials that may have been accumulated in performing this Agreement, whether completed or in the process, must be delivered to the County effective 10 days after the date the notice is considered received as provided under Article 11 of this Agreement (if no date is given) or upon the effective date stated in the notice.

After the notice is received, Contractor must restrict its activities, and those of its Subcontractors, to winding down any reports, analyses, or other activities previously begun. No costs incurred after the effective date of the termination are allowed. Payment for any Services actually and satisfactorily performed before the effective date of the termination is on the same basis as set forth in Article 5, but if any compensation is described or provided for on the basis of a period longer than 10 days, then the

compensation must be prorated accordingly. No amount of compensation, however, is permitted for anticipated profits on unperformed Services. The County and Contractor must attempt to agree on the amount of compensation to be paid to Contractor, but if not agreed on, the dispute must be settled in accordance with Article 6 of this Agreement. The payment so made to Contractor is in full settlement for all Services satisfactorily performed under this Agreement.

Contractor must include in its contracts with Subcontractors an early termination provision in form and substance equivalent to this early termination provision to prevent claims against the County arising from termination of subcontracts after the early termination. Contractor will not be entitled to make any early termination claims against the County resulting from any Subcontractor's claims against Contractor or the County to the extent inconsistent with this provision.

If the County's election to terminate this Agreement for default under Sections 9.a and 9.b is determined in a court of competent jurisdiction to have been wrongful, then in that case the termination is to be considered to be an early termination under this Section 9.c.

d) Suspension

The County may at any time request that Contractor suspend its Services, or any part of them, by giving 15 days prior written notice to Contractor or upon informal oral, or even no notice, in the event of emergency. No costs incurred after the effective date of such suspension are allowed. Contractor must promptly resume its performance of the Services under the same terms and conditions as stated in this Agreement upon written notice by the Chief Procurement Officer and such equitable extension of time as may be mutually agreed upon by the Chief Procurement Officer and Contractor when necessary for continuation or completion of Services. Any additional costs or expenses actually incurred by Contractor as a result of recommencing the Services must be treated in accordance with the compensation provisions under Article 5 of this Agreement.

No suspension of this Agreement is permitted in the aggregate to exceed a period of 45 days within any one year of this Agreement. If the total number of days of suspension exceeds 45 days, Contractor by written notice may treat the suspension as an early termination of this Agreement under Section 9.c.

e) Right to Offset

In connection with performance under this Agreement, the County may offset any excess costs incurred:

i) if the County terminates this Agreement for default or any other reason resulting from Contractor's performance or non-performance;

ii) if the County exercises any of its remedies under Section 9.b of this Agreement; or

iii) if the County has any credits due or has made any overpayments under this Agreement.

The County may offset these excess costs by use of any payment due for Services completed before the County terminated this Agreement or before the County exercised any remedies. If the amount offset is insufficient to cover those excess costs, Contractor is liable for and must promptly remit to the County the balance upon written demand for it. This right to offset is in addition to and not a limitation of any other remedies available to the County.

f) Delays

Contractor agrees that no charges or claims for damages shall be made by Contractor for any delays or hindrances from any cause whatsoever during the progress of any portion of this Contract, unless such delay or hindrance is due to an act or omission of the County.

g) Prepaid Fees

In the event this Contract is terminated by either party, for cause or otherwise, and the County has prepaid for any Deliverables, Contractor shall refund to the County, on a prorated basis to the effective date of termination, all amounts prepaid for Deliverables not actually provided as of the effective date of the termination. The refund shall be made within fourteen (14) days of the effective date of termination.

ARTICLE 10) GENERAL CONDITIONS

a) Entire Agreement

i) **General**

This Agreement, and the exhibits attached to it and incorporated in it, constitute the entire agreement between the parties and no other warranties, inducements, considerations, promises or interpretations are implied or impressed upon this Agreement that are not expressly addressed in this Agreement.

ii) **No Collateral Agreements**

Contractor acknowledges that, except only for those representations, statements or promises expressly contained in this Agreement and any exhibits attached to it and incorporated by reference in it, no representation, statement or promise, oral or in writing, of any kind whatsoever, by the County, its officials, agents or employees, has induced Contractor to enter into this Agreement or has been relied upon by Contractor, including any with reference to:

(a) the meaning, correctness, suitability or completeness of any provisions or

requirements of this Agreement;

(b) the nature of the Services to be performed;

(c) the nature, quantity, quality or volume of any materials, equipment, labor and other facilities needed for the performance of this Agreement;

(d) the general conditions which may in any way affect this Agreement or its performance;

(e) the compensation provisions of this Agreement; or

(f) any other matters, whether similar to or different from those referred to in (a) through (e) immediately above, affecting or having any connection with this Agreement, its negotiation, any discussions of its performance or those employed or connected or concerned with it.

iii) **No Omissions**

Contractor acknowledges that Contractor was given an opportunity to review all documents forming this Agreement before signing this Agreement in order that it might request inclusion in this Agreement of any statement, representation, promise or provision that it desired or on that it wished to place reliance. Contractor did so review those documents, and either every such statement, representation, promise or provision has been included in this Agreement or else, if omitted, Contractor relinquishes the benefit of any such omitted statement, representation, promise or provision and is willing to perform this Agreement in its entirety without claiming reliance on it or making any other claim on account of its omission.

b) Counterparts

This Agreement is comprised of several identical counterparts, each to be fully signed by the parties and each to be considered an original having identical legal effect.

c) Contract Amendments

The parties may during the term of the Contract make amendments to the Contract but only as provided in this section. Such amendments shall only be made by mutual agreement in writing.

In the case of Contracts not approved by the Board, the Chief Procurement Officer may amend a contract provided that the total cost of all such amendments does not increase the total amount of the Contract beyond $200,000. Such action may only be made with the advance written approval of the Chief Procurement Officer. If the amendment increases the total award amount beyond $200,000, then Board approval will be required.

No Using Agency or employee thereof has authority to make any amendments to this Contract. Any amendments to this Contract made without the express written approval of

the Chief Procurement Officer is void and unenforceable.

Contractor is hereby notified that, except for amendments which are made in accordance with this Section10.c. Contract Amendments, no Using Agency or employee thereof has authority to make any amendment to this Contract.

d) Governing Law and Jurisdiction

This Contract shall be governed by and construed under the laws of the State of Illinois. The Contractor irrevocably agrees that, subject to the County's sole and absolute election to the contrary, any action or proceeding in any way, manner or respect arising out of the Contract, or arising from any dispute or controversy arising in connection with or related to the Contract, shall be litigated only in courts within the Circuit Court of or federal courts located within Cook County, State of Illinois, and the Contractor consents and submits to the jurisdiction thereof. In accordance with these provisions, Contractor waives any right it may have to transfer or change the venue of any litigation brought against it by the County pursuant to this Contract.

e) Severability

If any provision of this Agreement is held or considered to be or is in fact invalid, illegal, inoperative or unenforceable as applied in any particular case in any jurisdiction or in all cases because it conflicts with any other provision or provisions of this Agreement or of any constitution, statute, ordinance, rule of law or public policy, or for any other reason, those circumstances do not have the effect of rendering the provision in question invalid, illegal, inoperative or unenforceable in any other case or circumstances, or of rendering any other provision or provisions in this Agreement invalid, illegal, inoperative or unenforceable to any extent whatsoever. The invalidity, illegality, inoperativeness or unenforceability of any one or more phrases, sentences, clauses or sections in this Agreement does not affect the remaining portions of this Agreement or any part of it.

f) Assigns

All of the terms and conditions of this Agreement are binding upon and inure to the benefit of the parties and their respective legal representatives, successors and assigns.

g) Cooperation

Contractor must at all times cooperate fully with the County and act in the County's best interests. If this Agreement is terminated for any reason, or if it is to expire on its own terms, Contractor must make reasonable efforts to assure an orderly transition to another provider of the Services, if any, orderly demobilization of its own operations in connection with the Services, uninterrupted provision of Services during any transition period and must otherwise comply with the reasonable requests and requirements of the Using Agency in connection with the termination or expiration.

h) Waiver

Nothing in this Agreement authorizes the waiver of a requirement or condition contrary to law or ordinance or that would result in or promote the violation of any federal, state or local law or ordinance.

Whenever under this Agreement the County by a proper authority waives Contractor's performance in any respect or waives a requirement or condition to either the County's or Contractor's performance, the waiver so granted, whether express or implied, only applies to the particular instance and is not a waiver forever or for subsequent instances of the performance, requirement or condition. No such waiver is a modification of this Agreement regardless of the number of times the County may have waived the performance, requirement or condition. Such waivers must be provided to Contractor in writing.

i) Independent Contractor

This Agreement is not intended to and will not constitute, create, give rise to, or otherwise recognize a joint venture, partnership, corporation or other formal business association or organization of any kind between Contractor and the County. The rights and the obligations of the parties are only those expressly set forth in this Agreement. Contractor must perform under this Agreement as an independent Contractor and not as a representative, employee, agent, or partner of the County.

This Agreement is between the County and an independent Contractor and, if Contractor is an individual, nothing provided for under this Agreement constitutes or implies an employer-employee relationship such that:

i) The County will not be liable under or by reason of this Agreement for the payment of any compensation award or damages in connection with the Contractor performing the Services required under this Agreement.

ii) Contractor is not entitled to membership in the County Pension Fund, Group Medical Insurance Program, Group Dental Program, Group Vision Care, Group Life Insurance Program, Deferred Income Program, vacation, sick leave, extended sick leave, or any other benefits ordinarily provided to individuals employed and paid through the regular payrolls of the County.

iv) The County is not required to deduct or withhold any taxes, FICA or other deductions from any compensation provided to the Contractor.

j) Governmental Joint Purchasing Agreement

Pursuant to Section 4 of the Illinois Governmental Joint Purchasing Act (30 ILCS 525) and the Joint Purchase Agreement approved by the Cook County Board of Commissioners (April 9, 1965), other units of government may purchase goods or services under this contract.

In the event that other agencies participate in a joint procurement, the County reserves the right to renegotiate the price to accommodate the larger volume.

k) Comparable Government Procurement

As permitted by the County of Cook, other government entities, if authorized by law, may wish to purchase the goods, supplies, services or equipment under the same terms and conditions contained in this Contract (i.e., comparable government procurement). Each entity wishing to reference this Contract must have prior authorization from the County of Cook and the Contractor. If such participation is authorized, all purchase orders will be issued directly from and shipped directly to the entity requiring the goods, supplies, equipment or services supplies/services. The County shall not be held responsible for any orders placed, deliveries made or payment for the goods, supplies, equipment or services supplies/services ordered by these entities. Each entity reserves the right to determine the amount of goods, supplies, equipment or services it wishes to purchase under this Contract.

l) Force Majeure

Neither Contractor nor County shall be liable for failing to fulfill any obligation under this Contract if such failure is caused by an event beyond such party's reasonable control and which is not caused by such party's fault or negligence. Such events shall be limited to acts of God, acts of war, fires, lightning, floods, epidemics, or riots.

m) Federal Clauses

Intentionally omitted. The Contract is non-federally funded.

ARTICLE 11) NOTICES

All notices required pursuant to this Contract shall be in writing and addressed to the parties at their respective addresses set forth below. All such notices shall be deemed duly given if hand delivered or if deposited in the United States mail, postage prepaid, registered or certified, return receipt requested. Notice as provided herein does not waive service of summons or process.

If to the County: Office of the Comptroller
161 N. Clark St., Suite 1900
Chicago, Illinois 60601
Attention: Department Director

and

Cook County Chief Procurement Officer
161 N. Clark Street, Suite 2300
Chicago, Illinois 60601
(Include County Contract Number on all notices)

If to Contractor: RSM US LLP
30 S. Wacker Drive, Suite 3300
Chicago, IL 60606
Attention: Dan Sethness, Partner

and

RSM US LLP – General Counsel's Office
30 S. Wacker Drive Suite 3300
Chicago, IL 60606
Attention: Carmen Ortiz

Changes in these addresses must be in writing and delivered in accordance with the provisions of this Article 11. Notices delivered by mail are considered received three days after mailing in accordance with this Article 11. Notices delivered personally are considered effective upon receipt. Refusal to accept delivery has the same effect as receipt.

ARTICLE 12) AUTHORITY

Execution of this Agreement by Contractor is authorized by a resolution of its Board of Directors, if a corporation, or similar governing document, and the signature(s) of each person signing on behalf of Contractor have been made with complete and full authority to commit Contractor to all terms and conditions of this Agreement, including each and every representation, certification and warranty contained in it, including the representations, certifications and warranties collectively incorporated by reference in it.

EXHIBIT 1

Statement of Work

Scope of engagement

Each audit will be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA) and *Government Auditing Standards*, issued by the Comptroller General of the United States. We will express an opinion on the fair presentation of the County's basic financial statements and Schedule of Expenditures of Federal Awards, as well as "in relation to" opinion on the fair presentation of the combining and individual fund financial statements and schedules, and the Consolidated Year-End Financial Report (CYEFR) required by GATA. We will not be required to audit the introductory section or statistical section of the report. We will not audit the financial statements of the County Employees and Officers' Annuity and Benefit Fund (County's Pension Trust and Other Postemployment Benefit Trust Funds) and the discretely presented component units (the Emergency Telephone System and the Forest Preserve District of Cook County). Those financial statements will be audited by other auditors, and we will refer to their reports. We will serve as the group auditor and will coordinate with component auditors as required by the group audit standards.

We will also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as governed by generally accepted auditing standards.

The partners and/or managers on each audit will be available not only during the audit preparation period, but also on an as needed basis year-round to answer questions in a timely manner and provide guidance on any particular issues that may arise throughout the contract period.

Auditing standards to be followed

To meet the requirements of this request for proposal, RSM will conduct the audits in accordance with the following standards and requirements:

- Auditing standards generally accepted in the United States of America
- *Government Auditing Standards* issued by the Comptroller General of the United States
- The provisions of the Single Audit Act
- Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
- U.S. Office of Management and Budget's Compliance Supplement

Reports to be issued

RSM and our minority firm team will perform the necessary auditing and other procedures and issue the following reports:

- Reports on the fair presentation of the County's basic financial statements in conformity with accounting standards generally accepted in the United States of America (GAAS), and or *Government Auditing Standards (GAS)*, as follows:
    - Combined GAAS and GAS opinion will be issued for purposes of complying with the single audit (this report excludes supplementary information, the introductory section and the statistical section)
    - GAAS opinion will be issued for the Annual Comprehensive Financial Report (this report includes supplementary information, an introductory section and a statistical section)

- GAAS opinion will be issued for basic financial statements for purposes of inclusion in official statements or other debt issuance materials, or other purposes unrelated to the single audit (this report excludes supplementary information, the introductory section and the statistical section)

- A standalone financial audit report for Cook County Health (CCH)
- A standalone financial audit report for the Cook County Treasurer's Office Custodial Fund (CCTO)
- A standalone financial audit report for the Cook County Land Bank Authority (CCLBA)
- A standalone financial audit report for the Veterans Assistance Commission of Cook County (VACCC)
- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*
- A report on Compliance for Each Major Federal Program and a Report on Internal Control Over Compliance Required by the Uniform Guidance
- A report on the Schedule of Expenditures of Federal Awards (SEFA)
- Reports and opinions required by GATA (Agreed Upon Procedures and "in relation to" opinion on CYEFR)
- A report on the Clerk of the Circuit Court performed in accordance with auditing standards generally accepted in the Unites States of America and *Government Auditing Standards*
- A report on the Clerk of the Circuit Court Agency Fund (Custodial Fund) and an "in-relation to" report on Report J
- A management letter
- A communication letter addressed to the County board, addressing all required communications

Communicating with the governing board or audit committee

RSM will issue an engagement letter prior to the start of the audit. We also will communicate in writing to the County Audit Committee and CCH Audit and Compliance Committee (collectively Committees) certain matters related to the planned scope and timing of our audit. This communication will explain the importance of timely and pertinent communication with the Committees regarding significant matters, re-confirm our independence, provide a brief description of our planning process, discuss planning materiality and how it is incorporated into our audit process, and the overall timing of the audit.

We will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Also, we will communicate to the Committees (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations or abuse that we become aware of during the audit (unless they are clearly inconsequential).

Required communications

We will help ensure that the County is informed of each of the following, in a written communication and during our annual meetings with the County Audit Committee and CCH Audit and Compliance Committee:

- Our responsibility under generally accepted auditing standards and Uniform Guidance
- Significant accounting policies and estimates
- Management judgments and accounting estimates used
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Significant difficulties encountered in performing the audit
- Planned scope and timing of the audit
- Significant financial statement disclosures
- Independence
- Other audit findings or issues

At our post-audit meeting, we will also review any comments contained in the various letters. We will be available to meet with elected officials at their convenience, to answer questions regarding the proposal, the completed audit or management letter.

Suggestions for improvement

At the completion of our audit, we will provide all identified material weaknesses, significant deficiencies and other comments and observations for improvements. The findings and other comments will contain as warranted and appropriate:

- Specific recommendations for improvement of the accounting practices and procedures and internal accounting and administrative controls
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures
- Suggestions for operational improvements or cost efficiencies noted during the course of our audit
- Findings relative to compliance with applicable rules, regulations, and laws
- Comments regarding implementation of new GASB standards
- Other comments or recommendations that we believe may be of interest

Key milestones

The following is a timeline showing the key milestones in the engagement. Note that these dates are subject to change based on discussions with the County.

Milestones	Timing
County Annual Comprehensive Financial Report Audit (ACFR)	
Entrance conference with the County	November 9, 2026
Auditor provides detailed audit plans and list of schedules to be prepared by the County (PBC list). County/auditors will agree upon due dates for each request	November 9, 2026
Fieldwork begins—County provides majority of requested schedules, final adjusted trial balances and GASB 34 schedules as specified in the PBC list, on or before the due date	January 11, 2027

Milestones	Timing
Weekly status meetings and progress report (RSM and all component auditors to attend)	Beginning week of February 22, 2027
Comptroller provides all needed entries to Cook County Health and Hospital System (transfers, pension, OPEB, risk financing etc.)	March 18, 2027
Cook County Treasurer, Clerk of the Circuit Court and Cook County Health and Hospitals System draft financial statements and supplemental information provided to Comptroller's office	April 9, 2027
Fieldwork ends—all audit adjustments provided and exit conference held	April 20, 2027
Comptroller provides a complete and accurate draft of the ACFR to the auditors	April 22, 2027
Auditor provides Comptroller all report recommendations, revisions and suggestions for improvement	April 30, 2027
Auditor provides Comptroller a revised ACFR and draft management letter	May 5, 2027
Comptroller provides management responses to the management letter findings and a corrective action plan	May 13, 2027
Issuance of final ACFR, Basic Financial Statements and management letter	May 14, 2027
Office of the Treasurer, Cook County Land Bank Authority, and Veterans Assistance Commission of Cook County	
Entrance conferences with the management	January 11, 2027
Fieldwork begins	January 25, 2027
CCTO/CCLBA/VACCC provides draft financial statements to the auditors	February 3, 2027
Auditor provides detailed audit plans and list of schedules to be prepared by CCTO/CCLBA/VACCC (PBC list). CCTO/CCLBA/VACCC/auditors will agree upon due dates for each request	February 8, 2027
Auditor provides CCTO/CCLBA/VACCC the draft opinions and all report recommendations, revisions and suggestions for improvement	April 5, 2027
Fieldwork ends—all audit adjustments provided and exit conference held	April 12, 2027
Final financial statements are issued	April 19, 2027
Single Audit	
Entrance conferences with the Comptroller	Week of December 14, 2026
Fieldwork begins	January 25, 2027
Comptroller provides auditors a preliminary Schedule of Expenditures of Federal Awards (SEFA)	February 8, 2027
Auditors determine major programs	February 15, 2027
Weekly status meetings and progress report	Week of February 22, 2027

Milestones	Timing
Auditor provides detailed audit plans and list of schedules to be prepared by the County departments that will be tested (PBC list). County/auditors will agree upon due dates for each request	Week of February 15, 2027
Entrance conferences with various County departments	Week of February 22, 2027
Fieldwork ends	April 20, 2027
Comptroller provides a complete and accurate draft single audit report to the auditors with no change in major programs	April 22, 2027
Auditor provides Comptroller all report recommendations, revisions and suggestions for improvement	April 30, 2027
Auditors provide the draft report with the draft auditor's opinions and findings	May 5, 2027
Comptroller provides management responses to the single audit findings and a corrective action plan	May 10, 2027
Issuance of final single audit report	May 14, 2027
Clerk of the Circuit Court (CCC)	
Entrance conferences with CCC	December 17, 2026
Auditor provides detailed audit plans and list of schedules to be prepared by the CCC (PBC list). CCC/auditors will agree upon due dates for each request	December 17, 2026
Fieldwork begins—CCC provides majority of requested schedules and final adjusted trial balances as specified in the PBC list, on or before the due date	January 29, 2027
CCC provides draft financial statements to the auditors	April 5, 2027
Auditor provides CCC the draft opinions and all report recommendations, revisions and suggestions for improvement	April 12, 2027
Fieldwork ends—all audit adjustments provided and exit conference held	April 14, 2027
Final financial statements are issued	April 22, 2027
Cook County Health (CCH)	
Entrance conference with CCH	November 9, 2026
Auditor provides detailed audit plans and list of schedules to be prepared by CCH (PBC list). CCH/auditors will agree upon due dates for each request	November 9, 2026
Fieldwork begins—CCH provides majority of requested schedules, final preliminary trial balances as specified in the PBC list, on or before the due date	January 11, 2027
Weekly status meetings and progress report	Beginning week of February 22, 2027
CCH receives and posts final adjustments from the Comptroller (transfers, pension, OPEB, risk financing etc.)	March 18, 2027

Milestones	Timing
CCH provides final adjusted trial balances, and provides Comptroller entries and related support to the Auditors	April 9, 2027
CCH provides a complete and accurate draft of the Annual Financial Report to the auditors	April 20, 2027
Auditor provides CCH the draft opinions and all report recommendations, revisions and suggestions for improvement	April 22, 2027
CCH provides a complete and corrected draft to the Comptroller's Office	April 30, 2027
Fieldwork ends—all audit adjustments provided and exit conference held	May 5, 2027
Auditors provide draft management letter to CCH	May 7, 2027
CCH provides management responses to the management letter findings and a corrective action plan	May 12, 2027
Issuance of CCH financial statements and management letter	May 14, 2027
Tax Compliance Services	
Meet regularly with County personnel year-round to ensure any tax concerns or needs are understood and met.	TBD
Auditors present audit at the Audit Committee Meeting	TBD

GASB Technical Agenda and New Standards

GASB remains active in issuing new accounting standards as well as upcoming projects that may result in new standards in the future. RSM will assist county personnel in understanding and applying the requirements of new standards issued by GASB. Standards already issued that may have a significant impact on reporting include:

- GASB Statement No. 102, *Certain Risk Disclosures* (County FY 25)
- GASB Statement No. 103, *Financial Reporting Model Improvements* (County FY26)
- GASB Statement No. 104, *Disclosure of Certain Capital Assets* (County FY26)

In addition to new standards, the GASB is transparent with their technical agenda regarding topics currently under evaluation. Some of these projects include the following:

- Going Concern Uncertainties and Severe Financial Stress
- Infrastructure Assets
- Revenue and Expense Recognition
- Subsequent Events

EXHIBIT 2

Schedule of Compensation

COOK COUNTY GOVERNMENT
Office of the Chief Procurement Officer
RFP No. 2514-08110 Professional Auditing Services

Schedule of Compensation

	Fiscal Year Ending			Renewal Option Year	
Audit Component	**11/30/2026**	**11/30/2027**	**11/30/2028**	**Year 1 - 11/30/2029**	**Year 2 11/30/2030**
Annual Comprehensive Financial Report (ACFR)					
Total Number of Hours	5060	5060	5060	5060	5060
Total Amount	$946,500	$985,420	$1,025,050	$1,066,230	$1,109,720
Cook County Health (CCH)					
Total Number of Hours	2030	2030	2030	2030	2030
Total Amount	$397,932	$414,156	$430,835	$448,064	$466,391
Single Audit (Uniform Guidance)					
Total Number of Hours	2000	2000	2000	2000	2000
Total Amount	$358,300	$372,900	$387,970	$403,490	$419,720
Clerk of the Circuit Court (CCC)					
Total Number of Hours	825	825	825	825	825
Total Amount	$143,030	$148,915	$154,920	$161,125	$167,610
Cook County Treasurer's Office (CCTO)					
Total Number of Hours	500	500	500	500	500
Total Amount	$102,730	$106,900	$111,205	$115,635	$120,390
Veteran Assistance Commission (VACCC)					
Total Number of Hours	100	100	100	100	100
Total Amount	$20,546	$21,380	$22,241	$23,127	$24,078
Cook County Land Bank Authority (CCLBA)					
Total Number of Hours	193	193	193	193	193
Total Amount	$39,080	$40,668	$42,306	$43,984	$45,791
Tax Compliance Services (Compliance)					
Total Number of Hours	450	450	450	450	450
Total Amount	$217,000	$225,680	$234,690	$244,005	$253,705
TOTAL AMOUNT	**$2,225,118**	**$2,316,019**	**$2,409,217**	**$2,505,660**	**$2,607,405**
GRAND TOTAL FOR THREE (3) YEAR BASE TERM:	**$6,950,354**				

Audit for Cook County Annual Comprehensive Financial Report

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total
Partner	310	$1,050	$390	$120,900
Manager	710	$710	$260	$184,600
Supervisory Staff	2220	$440	$192	$426,240
Staff	1820	$290	$118	$214,760
Other (Specify)				
Subtotal	5060			$946,500

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total
Partner	310	$1,092	$406	$125,860
Manager	710	$738	$270	$191,700
Supervisory Staff	2220	$458	$200	$444,000
Staff	1820	$301	$123	$223,860
Other (Specify)				
Subtotal	5060			$985,420

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total
Partner	310	$1,136	$422	$130,820
Manager	710	$768	$281	$199,510
Supervisory Staff	2220	$476	$208	$461,760
Staff	1820	$314	$128	$232,960
Other (Specify)				
Subtotal	5060			$1,025,050

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total
Partner	310	$1,181	$443	$137,330
Manager	710	$799	$292	$207,320
Supervisory Staff	2220	$495	$216	$479,520
Staff	1820	$326	$133	$242,060
Other (Specify)				
Subtotal	5060			$1,066,230

Audit for Cook County Annual Comprehensive Financial Report Staffing Base Term Grand Total:	**$2,956,970**

Audit for Cook County Health (CCH)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total
Partner	110	$1,050	$390	$42,900
Manager	455	$710	$260	$118,300
Supervisory Staff	863	$440	$192	$165,696
Staff	602	$290	$118	$71,036
Other (Specify)				
Subtotal	2030			$397,932

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total
Partner	110	$1,092	$406	$44,660
Manager	455	$738	$270	$122,850
Supervisory Staff	863	$458	$200	$172,600
Staff	602	$301	$123	$74,046
Other (Specify)				
Subtotal	2030			$414,156

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total
Partner	110	$1,136	$422	$46,420
Manager	455	$768	$281	$127,855
Supervisory Staff	863	$476	$208	$179,504
Staff	602	$314	$128	$77,056
Other (Specify)				
Subtotal	2030			$430,835

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total
Partner	110	$1,181	$443	$48,730
Manager	455	$799	$292	$132,860
Supervisory Staff	863	$495	$216	$186,408
Staff	602	$326	$133	$80,066
Other (Specify)				
Subtotal	2030			$448,064

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 2 Total
Partner	110	$1,228	$462	$50,820
Manager	455	$831	$304	$138,320
Supervisory Staff	863	$515	$225	$194,175
Staff	602	$339	$138	$83,076
Other (Specify)				
Subtotal	2030			$466,391

Audit for Cook County Health (CCH) Staffing Base Term Grand Total:	**$1,242,923**

Single Audit (Uniform Guidance)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total
Partner	90	$1,050	$390	$35,100
Manager	470	$710	$260	$122,200
Supervisory Staff	420	$440	$192	$80,640
Staff	1020	$290	$118	$120,360
Other (Specify)				
Subtotal	2000			$358,300

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total
Partner	90	$1,092	$406	$36,540
Manager	470	$738	$270	$126,900
Supervisory Staff	420	$458	$200	$84,000
Staff	1020	$301	$123	$125,460
Other (Specify)				
Subtotal	2000			$372,900

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total
Partner	90	$1,136	$422	$37,980
Manager	470	$768	$281	$132,070
Supervisory Staff	420	$476	$208	$87,360
Staff	1020	$314	$128	$130,560
Other (Specify)				
Subtotal	2000			$387,970

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total
Partner	90	$1,181	$443	$39,870
Manager	470	$799	$292	$137,240
Supervisory Staff	420	$495	$216	$90,720
Staff	1020	$326	$133	$135,660
Other (Specify)				
Subtotal	2000			$403,490

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Single Audit (Uniform Guidance)Staffing Base	**$1,119,170**

Audit for Clerk of the Circuit Court (CCC)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total
Partner	40	$1,050	$390	$15,600
Manager	120	$710	$260	$31,200
Supervisory Staff	240	$440	$192	$46,080
Staff	425	$290	$118	$50,150
Other (Specify)				
Subtotal	825			$143,030

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total
Partner	40	$1,092	$406	$16,240
Manager	120	$738	$270	$32,400
Supervisory Staff	240	$458	$200	$48,000
Staff	425	$301	$123	$52,275
Other (Specify)				
Subtotal	825			$148,915

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total
Partner	40	$1,136	$422	$16,880
Manager	120	$768	$281	$33,720
Supervisory Staff	240	$476	$208	$49,920
Staff	425	$314	$128	$54,400
Other (Specify)				
Subtotal	825			$154,920

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total
Partner	40	$1,181	$443	$17,720
Manager	120	$799	$292	$35,040
Supervisory Staff	240	$495	$216	$51,840
Staff	425	$326	$133	$56,525
Other (Specify)				
Subtotal	825			$161,125

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 2 Total
Partner	40	$1,228	$462	$18,480
Manager	120	$831	$304	$36,480
Supervisory Staff	240	$515	$225	$54,000
Staff	425	$339	$138	$58,650
Other (Specify)				
Subtotal	825			$167,610

Audit for Clerk of the Circuit Court (CCC) Audit Staffing Base Term Grand Total:	$446,865

Audit for Cook County Treasurer's Office (CCTO)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 2 Total
Partner	25	$1,050	$390	$9,750	Partner	25	$1,092	$406	$10,150	Partner	25	$1,136	$422	$10,550	Partner	25	$1,181	$443	$11,075	Partner	25	$1,228	$462	$11,550
Manager	135	$710	$260	$35,100	Manager	135	$738	$270	$36,450	Manager	135	$768	$281	$37,935	Manager	135	$799	$292	$39,420	Manager	135	$831	$304	$41,040
Supervisory Staff	240	$440	$192	$46,080	Supervisory Staff	240	$458	$200	$48,000	Supervisory Staff	240	$476	$208	$49,920	Supervisory Staff	240	$495	$216	$51,840	Supervisory Staff	240	$515	$225	$54,000
Staff	100	$290	$118	$11,800	Staff	100	$301	$123	$12,300	Staff	100	$314	$128	$12,800	Staff	100	$326	$133	$13,300	Staff	100	$339	$138	$13,800
Other (Specify)					Other (Specify)					Other (Specify)					Other (Specify)					Other (Specify)				
Subtotal	500			$102,730	Subtotal	500			$106,900	Subtotal	500			$111,205	Subtotal	500			$115,635	Subtotal	500			$120,390

Audit for Cook County Treasurer's Office (CCTO) Audit Staffing Base Term Grand Total:	$320,835

Audit for Veterans Assistance Commission of Cook County (VACCC)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total
Partner	5	$1,050	$390	$1,950
Manager	27	$710	$260	$7,020
Supervisory Staff	48	$440	$192	$9,216
Staff	20	$290	$118	$2,360
Other (Specify)				
Subtotal	100			$20,546

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total
Partner	5	$1,092	$406	$2,030
Manager	27	$738	$270	$7,290
Supervisory Staff	48	$458	$200	$9,600
Staff	20	$301	$123	$2,460
Other (Specify)				
Subtotal	100			$21,380

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total
Partner	5	$1,136	$422	$2,110
Manager	27	$768	$281	$7,587
Supervisory Staff	48	$476	$208	$9,984
Staff	20	$314	$128	$2,560
Other (Specify)				
Subtotal	100			$22,241

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total
Partner	5	$1,181	$443	$2,215
Manager	27	$799	$292	$7,884
Supervisory Staff	48	$495	$216	$10,368
Staff	20	$326	$133	$2,660
Other (Specify)				
Subtotal	100			$23,127

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 2 Total
Partner	5	$1,228	$462	$2,310
Manager	27	$831	$304	$8,208
Supervisory Staff	48	$515	$225	$10,800
Staff	20	$339	$138	$2,760
Other (Specify)				
Subtotal	100			$24,078

Veterans Assistance Commission of Cook County (VACCC) Audit Staffing Base Term Grand Total:	$64,167

Audit for Cook County Land Bank Authority (CCLBA)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 2 Total
Partner	8	$1,050	$390	$3,120	Partner	8	$1,092	$406	$3,248	Partner	8	$1,136	$422	$3,376	Partner	8	$1,181	$443	$3,544	Partner	8	$1,228	$462	$3,696
Manager	50	$710	$260	$13,000	Manager	50	$738	$270	$13,500	Manager	50	$768	$281	$14,050	Manager	50	$799	$292	$14,600	Manager	50	$831	$304	$15,200
Supervisory Staff	95	$440	$192	$18,240	Supervisory Staff	95	$458	$200	$19,000	Supervisory Staff	95	$476	$208	$19,760	Supervisory Staff	95	$495	$216	$20,520	Supervisory Staff	95	$515	$225	$21,375
Staff	40	$290	$118	$4,720	Staff	40	$301	$123	$4,920	Staff	40	$314	$128	$5,120	Staff	40	$326	$133	$5,320	Staff	40	$339	$138	$5,520
Other (Specify)					Other (Specify)					Other (Specify)					Other (Specify)					Other (Specify)				
Subtotal	193			$39,080	Subtotal	193			$40,668	Subtotal	193			$42,306	Subtotal	193			$43,984	Subtotal	193			$45,791

Cook County Land Bank Authority (CCLBA)	
Audit Staffing Base Term Grand Total:	$122,054

Tax Compliance Services (TCS)

Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2026 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2027 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	FY 2028 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 1 Total	Job Title	Hours	Standard Hourly Rate	Quoted Hourly Rate	Renewal Option Year 2 Total
Partner	55	$1,200	$750	$41,250	Partner	55	$1,248	$780	$42,900	Partner	55	$1,298	$811	$44,605	Partner	55	$1,350	$843	$46,365	Partner	55	$1,404	$877	$48,235
Manager	130	$950	$675	$87,750	Manager	130	$988	$702	$91,260	Manager	130	$1,028	$730	$94,900	Manager	130	$1,069	$759	$98,670	Manager	130	$1,112	$789	$102,570
Supervisory Staff	145	$600	$400	$58,000	Supervisory Staff	145	$624	$416	$60,320	Supervisory Staff	145	$649	$433	$62,785	Supervisory Staff	145	$675	$450	$65,250	Supervisory Staff	145	$702	$468	$67,860
Staff	120	$350	$250	$30,000	Staff	120	$364	$260	$31,200	Staff	120	$379	$270	$32,400	Staff	120	$394	$281	$33,720	Staff	120	$410	$292	$35,040
Other (Specify)					Other (Specify)					Other (Specify)					Other (Specify)					Other (Specify)				
Subtotal	450			$217,000	Subtotal	450			$225,680	Subtotal	450			$234,690	Subtotal	450			$244,005	Subtotal	450			$253,705

Tax Compliance Services (TCS) Audit Staffing Base Term Grand Total:	$677,370

EXHIBIT 3

Minority and Women Owned Business Enterprise Commitment

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

161 N. Clark
Suite 2300
Chicago, Illinois 60601

MEMORANDUM

TO: Raffi Sarrafian, Chief Procurement Officer
Office of the Chief Procurement Officer

FROM: JEANETTA CARDINE
Jeanetta Cardine, Deputy Director
Compliance Center of Excellence
Center of Business Enterprise Development

Date: March 31, 2026

RE: Contract No: 2514-08110
Professional Auditing
Office of the Comptroller

Dear Mr. Sarrafian:

The following bid for the above-referenced contract has been reviewed for compliance with the Minority-and Women-owned Business Enterprises (MBE/WBE) Ordinance and have been found to be responsive to the ordinance.

Contractor: RSM US, LLP
Contract Value: $6,950,354.00
Contract Term: November 17, 2026 through November 16, 2029, with two (2), one-year renewal options
RFP – Professional Services
Contract Goal: 22% M/WBE

MBE/WBE	Status	Certifying Agency	Commitment (Direct)
Benford Brown & Associates, LLC.	MWBE (AA)	City of Chicago	1.3%
Adelfia, LLC.	MWBE (AAPI)	City of Chicago	8.7%
Prado & Renteria CPAS, Prof. Corp.	MWBE (HA)	Cook County	3.1%
Washington, Pittman & McKeever, LLC	MBE (AA)	City of Chicago	12.7%
		Total	**25.8%**

The Center of Business Enterprise Development has been advised by the requesting department that no other bidders are being recommended for the award.

JC/aj

CC: Jovan Johnson, (OCPO)
Wrunda Bates, (Comptroller)

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

MBE/WBE UTILIZATION PLAN - FORM 1

BIDDER/PROPOSER HEREBY STATES that all MBE/WBE firms included in this Plan are certified MBEs/WBEs by at least one of the entities listed in the General Conditions – Section 19.

I. **BIDDER/PROPOSER MBE/WBE STATUS:** (check the appropriate line)

☐ Bidder/Proposer is a certified MBE or WBE firm. (If so, attach copy of current Letter of Certification)

☐ Bidder/Proposer is a Joint Venture and one or more Joint Venture partners are certified MBEs or WBEs. (If so, attach copies of Letter(s) of Certification, a copy of Joint Venture Agreement clearly describing the role of the MBE/WBE firm(s) and its ownership interest in the Joint Venture and a completed Joint Venture Affidavit.

☑ Bidder/Proposer is not a certified MBE or WBE firm, nor a Joint Venture with MBE/WBE partners, but will utilize MBE and WBE firms either directly or indirectly in the performance of the Contract. (If so, complete Sections II below and the Letter(s) of Intent – Form 2).

II. ☑ **Direct Participation of MBE/WBE Firms** ☐ **Indirect Participation of MBE/WBE Firms**

NOTE: Where goals have not been achieved through direct participation, Bidder/Proposer shall include documentation outlining efforts to achieve Direct Participation at the time of Bid/Proposal submission. Indirect Participation will only be considered after all efforts to achieve Direct Participation have been exhausted. Only after written documentation of Good Faith Efforts is received will Indirect Participation be considered.

MBEs/WBEs that will perform as subcontractors/suppliers/consultants include the following:

MBE/WBE Firm: Benford Brown & Associates
Address: 8334 S. Stony Island Avenue, Chicago, IL 60617
E-mail: twatson@benfordbrown.com
Contact Person: Timothy Watson Phone: 773 731 1300
Dollar Amount Participation: $93,709
Percent Amount of Participation: 1.3 %
*Letter of Intent attached? Yes ☑ No ☐
*Current Letter of Certification attached? Yes ☑ No ☐

MBE/WBE Firm: Adelfia LLC
Address: 400 E. Randolph St., Suite 700, Chicago, IL 60661
E-mail: ssantos@adelfiacpas.com
Contact Person: Stella Santos Phone: 312 240 9500
Dollar Amount Participation: $630,184
Percent Amount of Participation: 8.7 %
*Letter of Intent attached? Yes ☑ No ☐
*Current Letter of Certification attached? Yes ☑ No ☐

Attach additional sheets as needed.

*** Letter(s) of Intent and current Letters of Certification must be submitted at the time of bid.**

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

MBE/WBE UTILIZATION PLAN - FORM 1

BIDDER/PROPOSER HEREBY STATES that all MBE/WBE firms included in this Plan are certified MBEs/WBEs by at least one of the entities listed in the General Conditions – Section 19.

I. **BIDDER/PROPOSER MBE/WBE STATUS:** (check the appropriate line)

☐ Bidder/Proposer is a certified MBE or WBE firm. (If so, attach copy of current Letter of Certification)

☐ Bidder/Proposer is a Joint Venture and one or more Joint Venture partners are certified MBEs or WBEs. (If so, attach copies of Letter(s) of Certification, a copy of Joint Venture Agreement clearly describing the role of the MBE/WBE firm(s) and its ownership interest in the Joint Venture and a completed Joint Venture Affidavit.

☑ Bidder/Proposer is not a certified MBE or WBE firm, nor a Joint Venture with MBE/WBE partners, but will utilize MBE and WBE firms either directly or indirectly in the performance of the Contract. (If so, complete Sections II below and the Letter(s) of Intent – Form 2).

II. ☑ **Direct Participation of MBE/WBE Firms** ☐ **Indirect Participation of MBE/WBE Firms**

NOTE: Where goals have not been achieved through direct participation, Bidder/Proposer shall include documentation outlining efforts to achieve Direct Participation at the time of Bid/Proposal submission. Indirect Participation will only be considered after all efforts to achieve Direct Participation have been exhausted. Only after written documentation of Good Faith Efforts is received will Indirect Participation be considered.

MBEs/WBEs that will perform as subcontractors/suppliers/consultants include the following:

MBE/WBE Firm: Prado & Renteria, CPAs
Address: 1837 S. Michigan Avenue, Chicago, IL 60616
E-mail: mprado@pradorenteria.com
Contact Person: Maria de J. Prado Phone: 312 567 1330
Dollar Amount Participation: $224,898
Percent Amount of Participation: 3.1 %
*Letter of Intent attached? Yes ☑ No ☐
*Current Letter of Certification attached? Yes ☑ No ☐

MBE/WBE Firm: Washington Pittman, & McKeever, LLC
Address: 401 N. Michigan Avenue, Suite 1200, Chicago, IL 60611
E-mail: bbaccus@wpmck.com
Contact Person: Brent Baccus Phone: 312 325 7415
Dollar Amount Participation: $915,725
Percent Amount of Participation: 12.7 %
*Letter of Intent attached? Yes ☑ No ☐
*Current Letter of Certification attached? Yes ☑ No ☐

Attach additional sheets as needed.

*** Letter(s) of Intent and current Letters of Certification must be submitted at the time of bid.**

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Benford Brown & Associates
Contact Person: Timothy S. Watson
Address: 8334 S. Stony Island Ave
City/State: Chicago, IL Zip: 60617
Phone: 773 731 1300 Fax: 773 731 1301
Email: twatson@benfordbrown.com

Certifying Agency: City of Chicago
Certification Expiration Date: 3/1/26
Ethnicity: African American
Bid/Proposal/Contract #: 2514-08110
FEIN #: 36-4124699

Participation: ☑ Direct ☐ Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

☑ No ☐ Yes – Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: *(If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)*

Audit assistance with the County and CCH audits.

Indicate the **Dollar Amount, Percentage,** and the **Terms of Payment** for the above-described Commodities/ Services:

Three year total is $93,709 (1.3%), Terms - net 30 days

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Signature (M/WBE)
Timothy S. Watson
Print Name
Benford Brown & Associates, LLC
Firm Name
November 11, 2025
Date

Subscribed and sworn before me
this 11th day of November, 2025.
Notary Public

OFFICIAL SEAL
AMBER A MARTHEL
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 11/22/2026
SEAL

Signature (*Prime Bidder/Proposer*)
Dan Sethness
Print Name
RSM US LLP
Firm Name
11-20-25
Date

Subscribed and sworn before me
this 20th day of November, 2025.
Notary Public

OFFICIAL SEAL
Kristina L Oleson
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 05/30/2027
SEAL

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Adelfia LLC
Contact Person: Stella Marie Santos
Address: 400 E. Randolph St, Suite 700
City/State: Chicago, IL Zip: 60661
Phone: 312 240 9500 Fax: _____
Email: sbsantos@adelfiacpas.com

Certifying Agency: City of Chicago
Certification Expiration Date: 5/1/2026
Ethnicity: Asian American
Bid/Proposal/Contract #: 2514-08110
FEIN #: 45-3719567

Participation: ☑ Direct ☐ Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

☑ No ☐ Yes – Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: *(If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)*

Perform audit of the clerk of the circuit court and issue the related reports.
Audit assistance with the ACFR audit.

Indicate the **Dollar Amount, Percentage**, and the **Terms of Payment** for the above-described Commodities/ Services:

Three year total is $630,184 (8.7%) Terms-net 30 days

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Signature (*M/WBE*)
Stella Marie Santos
Print Name
Adelfia LLC
Firm Name
11/10/2025
Date

Subscribed and sworn before me
this 10th day of November, 20 25.
Notary Public Jennifer S. Roan

JENNIFER S ROAN
OFFICIAL SEAL
Notary Public, State of Illinois
My Commission Expires
November 16, 2026

SEAL

Signature (*Prime Bidder/Proposer*)
Dan Sethness
Print Name
RSM US LLP
Firm Name
11-19-25
Date

Subscribed and sworn before me
this 19th day of November, 2025.
Notary Public

DANIEL A GORDON
OFFICIAL SEAL
Notary Public - State of Illinois
Commission No. 999858
My Commission Expires November 12, 2028

SEAL

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Prado & Renteria CPAs, Prof. Corp.
Certifying Agency: Cook County
Contact Person: Hilda Renteria
Certification Expiration Date: 1/5/2027
Address: 1837 S. Michigan Ave.
Ethnicity: Hispanic/ Latino
City/State: Chicago, IL Zip: 60616
Bid/Proposal/Contract #: 2514-08110
Phone: 312-788-1433 Fax: 312-567-1360
FEIN #: 36-3705616
Email: hrenteria@pradorenteria.com
Participation: ☑ Direct ☐ Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

☒ No ☐ Yes – Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: *(If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)*

audit services - assistance with ACFR

Indicate the **Dollar Amount, Percentage**, and the **Terms of Payment** for the above-described Commodities/ Services:

Three year total is $224,898 (3.1%) Terms - net 30 days

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Signature (*M/WBE*)
Hilda Renteria
Print Name
Prado & Renteria CPAs, Prof. Corp.
Firm Name
11/10/25
Date

Subscribed and sworn before me
this 10 day of November, 2025.
Notary Public _____
SEAL
JACKY WU
Official Seal
Notary Public - State of Illinois
My Commission Expires Aug 8, 2026

Signature (*Prime Bidder/Proposer*)
Dan Jethness
Print Name
RSM US LLP
Firm Name
11-19-25
Date

Subscribed and sworn before me
this 19th day of November, 2025.
Notary Public _____
SEAL
DANIEL A GORDON
OFFICIAL SEAL
Notary Public - State of Illinois
Commission No. 999858
My Commission Expires November 12, 2028

COOK COUNTY
OFFICE OF THE
Chief Procurement
Officer

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Washington, Pittman & McKeever, LLC
Certifying Agency: City of Chicago
Contact Person: Brent Baccus
Certification Expiration Date: 5/6/25-renewal pending
Address: 401 N. Michigan Avenue, Suite 1200
Ethnicity: African American
City/State: Chicago, IL Zip: 60611
Bid/Proposal/Contract #: 2514-08110
Phone: 312 325 7415 Fax: 312 325 7444
FEIN #: 36-4189747
Email: bbaccus@wpmck.com
Participation: ☑ Direct ☐ Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

☑ No ☐ Yes – Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: *(If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)*

Perform applicable procedures and issue federal single audit and cook county land bank audit(if awarded).

Indicate the **Dollar Amount, Percentage,** and the **Terms of Payment** for the above-described Commodities/ Services:

Three year total is $915,725 (12.7%) Terms - net 30 days

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Brent A. Baccus
Signature (*M/WBE*)
Brent A. Baccus
Print Name
Washingon, Pittman & McKeever, LLC
Firm Name
November 17, 2025
Date

Subscribed and swom before me
this 17 day of Nov., 2025.
Notary Public _____

OFFICIAL SEAL
LINDA ZABLE
Notary Public - Illinois
Commission No. 754856
My Commission Expires August 26, 2027
SEAL

Signature (*Prime Bidder/Proposer*)
Dan Sethness
Print Name
RSM US LLP
Firm Name
11-19-25
Date

Subscribed and sworn before me
this 19th day of November, 2025
Notary Public _____

DANIEL A GORDON
OFFICIAL SEAL
Notary Public - State of Illinois
Commission No. 999856
My Commission Expires November 12, 2028
SEAL

Certification: View

Certification List

This record is from **City of Chicago**. It is not managed by Cook County.

Vendor Information

BUSINESS NAME	**ADELFIA LLC**
SYSTEM VENDOR NUMBER	**20142941**
PRIMARY OWNER'S NAME	**Stella Santos**
COMPANY TYPE	**LLC**
ETHNIC GROUP	**Asian American**
GENDER	**Female**

Certification Information

CERTIFYING AGENCY	**City of Chicago**
CERTIFICATION TYPE	**MBE - Minority Business Enterprise**
EFFECTIVE DATE	**4/10/2025**
RENEWAL DATE	**5/1/2026**

Contact Information

MAIN COMPANY EMAIL	**jsroan@adelfiacpas.com**
MAIN PHONE	**312-240-9500**
MAIN FAX	**312-240-0295**
MAIN COMPANY WEBSITE	**http://www.adelfiacpas.com**

Addresses

PHYSICAL ADDRESS	**400 E. Randolph St., Ste. 700** **Chicago, IL 60601** [map]
MAILING ADDRESS	**400 E. Randolph St., Ste. 700** **Chicago, IL 60601** [map]

Business Capabilities

BUSINESS CERTIFIED FOR	**NAICS 541211 Auditing services (i.e., CPA services), accounts** **NAICS 541211 Certified public accountants' (CPAs) offices**
FULL DESCRIPTION OF CAPABILITIES/PRODUCTS	**NAICS 541211 Auditing services (i.e., CPA services), accounts** **NAICS 541211 Certified public accountants' (CPAs) offices**
COMMODITY CODES	**NAICS 541211** **Auditing services (i.e., CPA services), accounts** (More) **NAICS 541211** **Certified public accountants' (CPAs) offices** (More)

Owner Ethnicity and Gender

ETHNIC GROUP	**Asian American**
GENDER	**Female**
DBE ETHNIC GROUP	**Asian Pacific American**

Location

COUNTY	**Cook (IL)**

Additional Information

WARD	**42**
COMMUNITY AREA	**32 Loop**
QUALIFIED INVESTMENT AREA	**No**

Flag Certification

Certification Flags

This certification has not been flagged.

Certification List

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Certification: View

Certification List

This record is from **City of Chicago**. It is not managed by Cook County.

Vendor Information

BUSINESS NAME	**Benford Brown & Associates, LLC**
SYSTEM VENDOR NUMBER	**20060525**
PRIMARY OWNER'S NAME	**Ms. Kimi L. Ellen**
COMPANY TYPE	**LLC**
ETHNIC GROUP	**African American**
GENDER	**Female**

Certification Information

CERTIFYING AGENCY	**City of Chicago**
CERTIFICATION TYPE	**MBE - Minority Business Enterprise**
EFFECTIVE DATE	**2/11/2026**
RENEWAL DATE	**3/1/2027**

Contact Information

MAIN COMPANY EMAIL	**tmason@benfordbrown.com**
MAIN PHONE	**773-731-1300**
MAIN FAX	**773-731-1301**
MAIN COMPANY WEBSITE	**http://www.benfordbrown.com**

Addresses

PHYSICAL ADDRESS	**8334 S. Stony Island** **Chicago, IL 60617-1749 [map]**
MAILING ADDRESS	**8334 S. Stony Island Ave.** **Chicago, IL 60617-1749 [map]**

Business Capabilities

BUSINESS CERTIFIED FOR	**541211 - Certified Public Accounting Services** **541211 - Auditing Services** **541213 - Income Tax Return Preparation Services**
FULL DESCRIPTION OF CAPABILITIES/PRODUCTS	**541211 - Certified Public Accounting Services** **541211 - Auditing Services** **541213 - Income Tax Return Preparation Services**

COMMODITY CODES

NAICS 541211	**Auditing services (i.e., CPA services), accounts** (More)
NAICS 541211	**Certified public accountants' (CPAs) offices** (More)
NAICS 541213	**Tax return preparation services** (More)

Owner Ethnicity and Gender

ETHNIC GROUP	**African American**
GENDER	**Female**
DBE ETHNIC GROUP	**Black American**

Location

COUNTY	**Cook (IL)**

Additional Information

WARD	**8**
COMMUNITY AREA	**45 Avalon Park**
QUALIFIED INVESTMENT AREA	**No**

Flag Certification

Certification Flags

This certification has not been flagged.

Certification List

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Cook County MBE/WBE Non-Construction Certification Reciprocal Affidavit

Firm Name Benford Brown & Associates, LLC

Address 8334 South Stony Island Avenue City Chicago

County Cook State IL Zip 60617

Phone (773) 731-1300 Email twatson@benfordbrown.com

I Timothy S. Watson (Authorized Representative), Partner (Print Title)

of Benford Brown & Associates, LLC (Name of Firm) do hereby affirm:

1) Benford Brown & Associates, LLC (Name of Firm) is a Minority and/or Women Business Enterprise currently certified by the City of Chicago as: [x] Black- [ ] Hispanic- [ ] Asian- [x] Woman-owned business.

2) With respect to Benford Brown & Associates, LLC (Name of Firm), the personal net worth of the qualifying (51%) individual(s) does not exceed **$2,955,193.19** excluding the individual's ownership interest in the M/WBE firm and the equity of the owner's primary residence, and otherwise meets the requirements of Chapter 34, Article IV of the Cook County Procurement Code. (As per Section 34-263 of the Cook County Procurement Code, an individual's personal net worth includes only his or her own Share of assets held jointly or as community/marital property with the individual's spouse.)

3) The average annual gross receipts of $5,250,000 (Name of Firm) as derived from tax filings over the seven most recent years, does not exceed the Small Business Size Standards published by the U.S. Small Business Administration found in Title 13, Code of Federal Regulations, Part 121. (http://www.sba.gov/content/small-business-size-standards)

Upon penalty of perjury, I Timothy S. Watson (Authorized Representative) affirm that, to the best of my knowledge and belief, the information herein is true and accurate.

Signature Timothy S. Watson *Title* Partner *Date* 3/19/2026

Subscribed and sworn to before me this 19th day of March (Month) / 2026 (Year)

Amber A Marthel
(Notary's Signature)

Notary's Seal

OFFICIAL SEAL
AMBER A MARTHEL
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 11/22/26

My Commission Expires November 22, 2026

PLEASE NOTE: This affidavit is good for a period of one year from the date of sworn signature. Any changes to your firm within that year may require a new form.

Revised 03/2026

Cook County MBE/WBE Non-Construction Certification Reciprocal Affidavit

Firm Name Adelfia LLC

Address 400 E. Randolph St., Suite 700 City Chicago

County Cook State Illinois Zip 60601

Phone (312) 240-9500 or (708) 369-6401 Email sbsantos@adelfiacpas.com

I Stella Marie Santos (*Authorized Representative*), Managing Partner (*Print Title*)

of Adelfia LLC (*Name of Firm*) do hereby affirm:

1) Adelfia LLC (*Name of Firm*) is a Minority and/or Women Business Enterprise currently certified by the City of Chicago as: [ ] Black- [ ] Hispanic- [x] Asian- [x] Woman-owned business.

2) With respect to Adelfia LLC (*Name of Firm*), the personal net worth of the qualifying (51%) individual(s) does not exceed **$2,955,193.19** excluding the individual's ownership interest in the M/WBE firm and the equity of the owner's primary residence, and otherwise meets the requirements of Chapter 34, Article IV of the Cook County Procurement Code. (As per Section 34-263 of the Cook County Procurement Code, an individual's personal net worth includes only his or her own Share of assets held jointly or as community/marital property with the individual's spouse.)

3) The average annual gross receipts of Adelfia LLC (*Name of Firm*), as derived from tax filings over the seven most recent years, does not exceed the Small Business Size Standards published by the U.S. Small Business Administration found in Title 13, Code of Federal Regulations, Part 121. (http://www.sba.gov/content/small-business-size-standards)

Upon penalty of perjury, I Stella Marie Santos (*Authorized Representative*) affirm that, to the best of my knowledge and belief, the information herein is true and accurate.

Signature [signature] *Title* Managing Partner *Date* 03/17/2026

Subscribed and sworn to before me this 17th day of March (Month) / 2026 (Year)

[signature]
(Notary's Signature)

Notary's Seal

JENNIFER S ROAN
OFFICIAL SEAL
Notary Public, State of Illinois
My Commission Expires
November 16, 2026

My Commission Expires 11/16/2026

PLEASE NOTE: This affidavit is good for a period of one year from the date of sworn signature. Any changes to your firm within that year may require a new form.

Cook County MBE/WBE Non-Construction Certification Reciprocal Affidavit

Firm Name Washington, Pittman & McKeever, LLC

Address 401 N. Michigan Ave., Suite 1200 City Chicago

County Cook State Illinois Zip 60611

Phone (312 325-7415 Email bbaccus@wpmck.com

I Brent A. Baccus (Authorized Representative), Principal (Print Title)

of Washington, Pittman & McKeever, LLC (Name of Firm) do hereby affirm:

1) Washington, Pittman & McKeever, LLC (Name of Firm) is a Minority and/or Women Business Enterprise currently certified by the City of Chicago as: [x] Black- [ ] Hispanic- [ ] Asian- [ ] Woman-owned business.

2) With respect to Washington, Pittman & McKeever, LLC (Name of Firm), the personal net worth of the qualifying (51%) individual(s) does not exceed **$2,955,193.19** excluding the individual's ownership interest in the M/WBE firm and the equity of the owner's primary residence, and otherwise meets the requirements of Chapter 34, Article IV of the Cook County Procurement Code. (As per Section 34-263 of the Cook County Procurement Code, an individual's personal net worth includes only his or her own Share of assets held jointly or as community/marital property with the individual's spouse.)

3) The average annual gross receipts of Washington, Pittman & McKeever, LLC (Name of Firm), as derived from tax filings over the seven most recent years, does not exceed the Small Business Size Standards published by the U.S. Small Business Administration found in Title 13, Code of Federal Regulations, Part 121. (http://www.sba.gov/content/small-business-size-standards)

Upon penalty of perjury, I Brent A. Baccus (Authorized Representative) affirm that, to the best of my knowledge and belief, the information herein is true and accurate.

Signature Brent A. Baccus Title Principal Date March 19, 2026

Subscribed and sworn to before me this 19 day of March (Month), 2026 (Year)

(Notary's Signature)

Notary's Seal

OFFICIAL SEAL
LINDA ZABLE
Notary Public - Illinois
Commission No. 754855
My Commission Expires August 26, 2027

My Commission Expires 08/26/2027

PLEASE NOTE: This affidavit is good for a period of one year from the date of sworn signature. Any changes to your firm within that year may require a new form.

Revised 03/2026

CITY OF CHICAGO

DEPARTMENT OF PROCUREMENT SERVICES

FEB 2 8 2022

Lester H. McKeever Jr.
Washington, Pittman & McKeever, LLC
401 N. Michigan Ave., Suite 1200
Chicago, IL 60611

Dear Mr. McKeever:

We are pleased to inform you that **Washington, Pittman & McKeever, LLC** is recertified as a **Minority-Owned Business Enterprise ("MBE")** by the City of Chicago ("City"). This certification will remain effective for as long as your firm continues to meet all certification eligibility requirements and is contingent upon the firm affirming its eligibility by filing an **annual No-Change Affidavit** each year. In the past, the City has provided you with an annual letter confirming your certification; such letters will no longer be issued. Therefore, we require you to be even more diligent in filing your **annual No-Change Affidavit 60 days** before your annual anniversary date.

It is now your responsibility to check the City's certification directory and verify your certification status. As a condition of continued certification, you must **file an annual No-Change Affidavit by your anniversary date of February 15th.** Please remember, you have an affirmative duty to file your No-Change Affidavit 60 days prior to the anniversary date for timely processing. Failure to file your annual No-Change Affidavit may result in the suspension or rescission of your certification.

It is important to note that you also have an ongoing affirmative duty to notify the City of any changes in ownership or control of your firm, or any other fact affecting your firm's eligibility for certification **within 10 days** of such change. These changes may include but are not limited to a change of address, change of business structure, change in ownership or ownership structure, change of business operations, gross receipts and or personal net worth that exceed the program threshold. Failure to provide the City with timely notice of such changes may result in the suspension or rescission of your certification. In addition, you may be liable for civil penalties under Chapter 1-22, "False Claims", of the Municipal Code of Chicago.

Please note – you shall be deemed to have had your certification lapse and will be ineligible to participate as a MBE if you fail to:

- File your annual No-Change Affidavit within the required time period;
- Provide financial or other records requested pursuant to an audit within the required time period;

- Notify the City of any changes affecting your firm's certification **within 10 days** of such change; or
- File your recertification within the required time period.

Please be reminded of your contractual obligation to cooperate with the City with respect to any reviews, audits or investigation of its contracts and affirmative action programs. We strongly encourage you to assist us in maintaining the integrity of our programs by reporting instances or suspicions of fraud or abuse to the **City's Inspector General at chicagoinspectorgeneral.org, or 866-IG-TIPLINE (866-448-4754).**

Be advised that if you or your firm is found to be involved in certification, bidding and/or contractual fraud or abuse, the City will pursue decertification and debarment. In addition to any other penalty imposed by law, any person who knowingly obtains, or knowingly assists another in obtaining a contract with the City by falsely representing the individual or entity, or the individual or entity assisted is guilty of a misdemeanor, punishable by incarceration in the county jail for a period not to exceed six months, or a fine of not less than $5,000 and not more than $10,000 or both.

Your firm's name will be listed in the City's Directory of Minority and Women-Owned Business Enterprises in the specialty area(s) of:

NAICS Code(s):

541211 – Certified Public Accountants' (CPAs) Offices

Your firm's participation on City contracts will be credited only toward **MBE** goals in your area(s) specialty. While your participation on City contracts is not limited to your area of specialty, credit toward goals will be given only for work that is self-performed and providing a commercially useful function that is done in the approved specialty category.

Thank you for your interest in the City's Minority, Women-Owned Business Enterprise, Veteran-Owned Business Enterprise and Business Enterprise Owned or Operated by People with Disabilities (MBE/WBE/VBE/BEPD) Program.

Sincerely,

Aileen Velazquez
Chief Procurement Officer

AV/kr

Certification: View

Certification List

This record is from **City of Chicago**. It is not managed by Cook County.

Vendor Information

BUSINESS NAME	**Washington Pittman & McKeever, LLC**
SYSTEM VENDOR NUMBER	**20069629**
PRIMARY OWNER'S NAME	**Mr. Lester McKeever, Jr.**
COMPANY TYPE	**LLC**
ETHNIC GROUP	**African American**
GENDER	**Male**

Certification Information

CERTIFYING AGENCY	**City of Chicago**
CERTIFICATION TYPE	**MBE - Minority Business Enterprise**
EFFECTIVE DATE	**5/6/2024**
RENEWAL DATE	**6/6/2025**

Contact Information

MAIN COMPANY EMAIL	**bbaccus@wpmck.com**
MAIN PHONE	**312-786-0330**
MAIN COMPANY WEBSITE	**http://www.wpmck.com**

Addresses

PHYSICAL ADDRESS	**401 N. Michigan Ave.** **Suite 1200** **Chicago, IL 60611** [map]
MAILING ADDRESS	**401 N. Michigan Ave.** **Suite 1200** **Chicago, IL 60611** [map]

Business Capabilities

BUSINESS CERTIFIED FOR	**NAICS 541211 Certified public accountants' (CPAs) offices**
FULL DESCRIPTION OF CAPABILITIES/PRODUCTS	**NAICS 541211 Certified public accountants' (CPAs) offices**
COMMODITY CODES	**NAICS 541211** **Certified public accountants' (CPAs) offices** (More)

Owner Ethnicity and Gender

ETHNIC GROUP	**African American**
GENDER	**Male**
DBE ETHNIC GROUP	**Black American**

Location

COUNTY	**Cook (IL)**

Additional Information

WARD	**4**
COMMUNITY AREA	**32 Loop**
QUALIFIED INVESTMENT AREA	**No**

Flag Certification

Certification Flags

This certification has not been flagged.

Certification List

This profile was generated on 3/31/2026

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I. POLICY AND GOALS

A. It is the policy of the County of Cook to prevent discrimination in the award of or participation in County Contracts and to eliminate arbitrary barriers for participation in such Contracts by local businesses certified as a Minority Business Enterprise (MBE) and Women-owned Business Enterprise (WBE) as both prime and sub-contractors. In furtherance of this policy, the Cook County Board of Commissioners has adopted a Minority- and Women-owned Business Enterprise Ordinance (the "Ordinance") which establishes annual goals for MBE and WBE participation as outlined below:

Contract Type	Goals	
	MBE	**WBE**
Goods and Services	25%	10%
Construction	24%	10%
Professional Services	35% Overall	

B. **The County shall set contract-specific goals, based on the availability of MBEs and WBEs that are certified to provide commodities or services specified in this solicitation document. The MBE/WBE participation goals for this Agreement is twenty-two percent 22%.** A Bid, Quotation, or Proposal shall be rejected if the County determines that it fails to comply with this General Condition in any way, including but not limited to: (i) failing to state an enforceable commitment to achieve for this contract the identified MBE/WBE Contract goals; or (ii) failing to include a Petition for Reduction/Waiver, which states that the goals for MBE/WBE participation are not attainable despite the Bidder or Proposer Good Faith Efforts, and explains why. If a Bid, Quotation, or Proposal is rejected, then a new Bid, Quotation, or Proposal may be solicited if the public interest is served thereby.

C. To the extent that a Bid, Quotation, or Proposal includes a Petition for Reduction/Waiver that is approved by the Office of Business Enterprise Development, the Contract specific MBE and WBE participation goals may be achieved by the proposed Bidder or Proposer's status as an MBE or WBE; by the Bidder or Proposer's enforceable joint-venture agreement with one or more MBEs and/or WBEs; by the Bidder or Proposer entering into one or more enforceable subcontracting agreements with one or more MBE and WBE; by the Bidder or Proposer establishing and carrying out an enforceable mentor/protégé agreement with one or more MBE and WBE; by the Bidder or Proposer actively engaging the Indirect Participation of one or more MBE and WBE in other aspects of its business; or by any combination of the foregoing, so long as the Utilization Plan evidences a commitment to meet the MBE and WBE Contract goals set forth in (B) above, as approved by the Office of Business Enterprise Development.

D. A single Person, as defined in the Procurement Code, may not be utilized as both an MBE and a WBE on the same Contract, whether as a Contractor, Subcontractor or supplier.

E. Unless specifically waived in the Bid or Proposal Documents, this Exhibit; the Ordinance; and the policies and procedures promulgated thereunder shall govern. If there is a conflict

between this Exhibit and the Ordinance or the policies and procedures, the Ordinance shall control.

F. A Contractor's failure to carry out its commitment regarding MBE and WBE participation in the course of the Contract's performance may constitute a material breach of the Contract. If such breach is not appropriately cured, it may result in withholding of payments under the Contract, contractual penalties, disqualification and any other remedy provided for in Division 4 of the Procurement Code at law or in equity.

II. REQUIRED BID OR PROPOSAL SUBMITTALS

A Bidder or Proposer shall document its commitment to meeting the Contract specific MBE and WBE participation goals by submitting a Utilization Plan with the Bid or Proposal. The Utilization Plan shall include (1) one or more Letter(s) of Intent from the relevant MBE and WBE firms; and (2) current Letters of Certification as an MBE or WBE. Alternatively, the Bidder or Proposer shall submit (1) a written Petition for Reduction/Waiver with the Bid, Quotation or Proposal, which documents its preceding Good Faith Efforts and an explanation of its inability to meet the goals for MBE and WBE participation. The Utilization Plan shall be submitted at the time that the bid or proposal is due. **Failure to include a Utilization Plan will render the submission not Responsive and shall be cause for the CPO to reject the Bid or Proposal.**

A. MBE/WBE Utilization Plan

Each Bid or Proposal shall include a complete Utilization Plan, as set forth on Form 1 of the M/WBE Compliance Forms. The Utilization Plan shall include the name(s), mailing address, email address, and telephone number of the principal contact person of the relevant MBE and WBE firms. If the Bidder or Proposer submits a Bid or Proposal, and any of their subcontractors, subconsultants, suppliers or consultants, are certified MBE or WBE firms, they shall be identified as an MBE or WBE within the Utilization Plan.

1. Letter(s) of Intent

Except as set forth below, a Bid or Proposal shall include, as part of the Utilization Plan, one or more Letter(s) of Intent, as set forth on Form 2 of the M/WBE Compliance Forms, executed by each MBE and WBE and the Bidder or Proposer. The Letter(s) of Intent will be used to confirm that each MBE and WBE shall perform work as a Subcontractor, supplier, joint venture, or consultant on the Contract. Each Letter of Intent shall indicate whether and the degree to which the MBE or WBE will provide goods or services directly or indirectly during the term of the Contract. The box for direct participation shall be marked if the proposed MBE or WBE will provide goods or services directly related to the scope of the Contract. The box for Indirect participation shall be marked if the proposed MBE or WBE will not be directly involved in the Contract but will be utilized by the Bidder or Proposer for other services not related to the Contract. Indirect Participation shall not be counted toward the participation goal. Each Letter of Intent shall accurately detail the work to be performed by the relevant MBE or WBE firm, the agreed dollar amount, the percentage of work, and the terms of payment.

Failure to include Letter(s) of Intent will render the submission not Responsive and shall be cause for the CPO to reject the Bid or Proposal.

All Bids and Proposals must conform to the commitments made in the corresponding Letter(s) of Intent, as may be amended through change orders.

The Business Enterprise Development Director may at any time request supplemental information regarding Letter(s) of Intent, and such information shall be furnished if the corresponding Bid or Proposal is to be deemed responsive.

2. Letter(s) of Certification

Only current Letter(s) of Certification from one of the following entities may be accepted as proof of certification for MBE/WBE status, provided that Cook County's requirements for certification are met:

- County of Cook
- City of Chicago

Persons that are currently certified by the City of Chicago in any area other than Construction/Public Works shall also complete and submit a MBE/WBE Reciprocal Certification Affidavit along with a current letter of certification from the City of Chicago. This Affidavit form can be downloaded from www.cookcountyil.gov/contractcompliance.

The Business Enterprise Development Director may reject the certification of any MBE or WBE on the ground that it does not meet the requirements of the Ordinance, or the policies and rules promulgated thereunder.

3. Joint Venture Affidavit

In the event a Bid or Proposal achieves MBE and/or WBE participation through a Joint Venture, the Bid or Proposal shall include the required Joint Venture Affidavit, which can be downloaded from www.cookcountyil.gov/contractcompliance. The Joint Venture Affidavit shall be submitted with the Bid or Proposal, along with current Letter(s) of Certification.

B. Petition for Reduction/Waiver

In the event a Bid or Proposal does not meet the Contract specific goals for MBE and WBE participation, the Bid or Proposal shall include a Petition for Reduction/Waiver, as set forth on Form 3. The Petition for Reduction/Waiver shall be supported by sufficient evidence and documentation to demonstrate the Bidder or Proposer's Good Faith Efforts in attempting to achieve the applicable MBE and WBE goals, and its inability to do so despite its Good Faith Efforts.

Failure to include Petition for Reduction/Waiver will render the submission not Responsive and shall be cause for the CPO to reject the Bid or Proposal.

III. REDUCTION/WAIVER OF MBE/WBE GOALS

A. Granting or Denying a Reduction/Waiver Request.

1. The adequacy of the Good Faith Efforts to utilize MBE and WBE firms in a Bid or Proposal will be evaluated by the CCD under such conditions as are set forth in the Ordinance, the policies and rules promulgated thereunder, and in the "Petition for Reduction/Waiver of MBE/WBE Participation Goals" – Form 3 of the M/WBE Compliance Forms.

2. With respect to a Petition for Reduction/Waiver, the sufficiency or insufficiency of a Bidder or Proposer's Good Faith Efforts shall be evaluated by the CCD as of the date upon which the corresponding Bid or Proposal was due.

3. The Business Enterprise Development Director or his or her duly authorized Waiver Committee may grant or deny the Petition for Reduction/Waiver based upon factors including but not limited to: (a) whether sufficient qualified MBE and WBE firms are unavailable despite good faith efforts on the part of the Bidder or Proposer; (b) the degree to which specifications and the reasonable and necessary requirements for performing the Contract make it impossible or economically infeasible to divide the Contract into sufficiently small tasks or quantities so as to enable the Bidder or Proposer to utilize MBE and WBE firms in accordance with the applicable goals; (c) the degree to which the prices or prices required by any potential MBE or WBE are more that 10% above competitive levels; and (d) such other factors as are determined relevant by the Business Enterprise Development Director or the duly authorized Waiver Committee.

4. If the Business Enterprise Development Director or the duly authorized Waiver Committee determines that the Bidder or Proposer has not demonstrated sufficient Good Faith Efforts to meet the applicable MBE and WBE goals, the Business Enterprise Development Director or the duly authorized Waiver Committee may deny a Petition for Reduction/Waiver, declare the Bid or Proposal non-responsive, and recommend rejection of the Bid, Quotation, or Proposal.

IV. CHANGES IN CONTRACTOR'S UTILIZATION PLAN

A. A Contractor, during its performance of the Contract, may not change the original MBE or WBE commitments specified in the relevant Utilization Plan, including but not limited to, terminating a MBE or WBE Contract, reducing the scope of the work to be performed by a MBE/WBE, or decreasing the price to a MBE/WBE, except as otherwise provided by the Ordinance and according to the policies and procedures promulgated thereunder.

B. Where a Person listed under the Contract was previously considered to be a MBE or WBE but is later found not to be, or work is found not to be creditable toward the MBE or WBE goals as stated in the Utilization Plan, the Contractor shall seek to discharge the disqualified enterprise, upon proper written notification to the Business Enterprise Development Director, and make every effort to identify and engage a qualified MBE or WBE as its replacement. Failure to obtain an MBE or WBE replacement within 30 business days of the Business Enterprise Development Director's written approval of the removal of a purported MBE or WBE may result in the termination of the Contract or the imposition of such remedy authorized by the Ordinance, unless a written Petition for Reduction/Waiver is granted allowing the Contractor to award the work to a Person that is not certified as an MBE or WBE.

V. NON-COMPLIANCE

If the BED determines that the Contractor has failed to comply with its contractual commitments or any portion of the Ordinance, the policies and procedures promulgated thereunder, or this Exhibit, the Business Enterprise Development Director shall notify the Contractor of such determination and may take any and all appropriate actions as set forth in the Ordinance or the policies and procedures promulgated thereunder which includes but is not limited to disqualification, penalties, withholding of payments or other remedies in law or equity.

VI. REPORTING/RECORD-KEEPING REQUIREMENTS

The Contractor shall comply with the reporting and record-keeping requirements in the manner and time established by the Ordinance, the policies and procedure promulgated thereunder, and the Business Enterprise Development Director. Failure to comply with such reporting and record-keeping requirements may result in a declaration of Contract default. Upon award of a Contract, a Contractor shall acquire and utilize all Cook County reporting and record-keeping forms and methods which are made available by the Office of Business Enterprise Development. MBE and WBE firms shall be required to verify payments made by and received from the prime Contractor.

VII. EQUAL EMPLOYMENT OPPORTUNITY

Compliance with MBE and WBE requirements will not diminish or supplant other legal Equal Employment Opportunity and Civil Rights requirements that relate to Contractor and Subcontractor obligations.

Any questions regarding this section should be directed to:
Business Enterprise Development Director
Cook County
161 N. Clark Street, Suite 2300
Chicago, Illinois 60601
(312) 603-5502

EXHIBIT 4

Evidence of Insurance

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/18/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh USA LLC 155 N. Wacker, Suite 1200 Chicago, IL 60606 CN102198251-Stnd-GAWUC-25-26	**CONTACT NAME:** Marsh | Business & Client Services **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:** Chicago.CertRequest@marsh.com
INSURED RSM US LLP 4650 E 53rd St Davenport, IA 52807	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** National Fire Insurance of Hartford — 20478 **INSURER B :** Transportation Insurance Company — 20494 **INSURER C :** The Continental Insurance Company — 35289 **INSURER D :** Sentry Insurance Company — 24988 **INSURER E :** Columbia Casualty Company — 31127 **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** CHI-011131416-00 **REVISION NUMBER:** 0

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X **COMMERCIAL GENERAL LIABILITY** [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:	X	X	8035500582	11/30/2025	11/30/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 15,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
B	**AUTOMOBILE LIABILITY** X ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS X HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY	X	X	8035503837	11/30/2025	11/30/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ 25,000 $ 50,000 $
C	X **UMBRELLA LIAB** [X] OCCUR **EXCESS LIAB** [ ] CLAIMS-MADE DED [X] RETENTION $ 0	X	X	8035530150	11/30/2025	11/30/2026	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000
D D	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	X	A0234584001 (AOS) A0234584002 (HI,ND,OH,WI,WY)	11/30/2025 11/30/2025	11/30/2026 11/30/2026	X PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
E	CYBER (Subject to SIRs for various perils covered.)			596402096	11/30/2025	11/30/2026	LIMIT	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Cook County, its officials, employees, and agents are added as an additional insureds with respect to operations performed on a primary and non-contributory basis.

CERTIFICATE HOLDER

Cook County Government
118 N. Clark Street
Suite, 2300
Chicago, IL 60602

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE of Marsh USA LLC

Marsh USA LLC

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CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
06/30/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
Aon Risk Services Northeast, Inc. One Liberty Plaza, 165 Broadway, Suite 3201 New York, N.Y. 10006	PHONE (A/C. No. Ext): 312-381-1000	FAX (A/C. No) 312-381-7007
	E-MAIL ADDRESS:	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
RSM US LLP 4650 E 53rd St Davenport, IA 52807	INSURER A: Swiss Re Corporate Solutions Capacity Insurance Corporation	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	
							MED EXP (Any one person)	
							PERSONAL & ADV INJURY	
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	
	☐ POLICY ☐ PROJECT ☐ LOC						PRODUCTS - COMP/OP AGG	
	☐ OTHER:							
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	
	☐ ANY AUTO						BODILY INJURY (Per person)	
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	
	☐ DED ☐ RETENTION							
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						☐ PER STATUTE ☐ OTHER	
	ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N	N / A					E.L. EACH ACCIDENT	
	(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE-EA EMPLOYEE	
							E.L. DISEASE-POLICY LIMIT	
A	Miscellaneous Professional Liability Insurance			5482.3	01-Jul-25	01-Jul-26	Not less than US $2,000,000 any one claim and in the aggregate.	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

County of Cook
Office of the Chief Procurement Officer
118 N. Clark Street, Room 1018
Chicago, IL 60602

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Aon Risk Services Northeast, Inc.

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EXHIBIT 5

Board Authorization

Legislation Details (With Text)

File #:	26-1032	**Version:** 1	**Name:**	RSM US, LLP
Type:	Contract		**Status:**	Approved
File created:	3/16/2026		**In control:**	Finance Committee
On agenda:	4/16/2026		**Final action:**	5/14/2026
Title:	PROPOSED CONTRACT			

Department(s): Office of the Comptroller

Vendor: RSM US, LLP

Request: Authorization for the Chief Procurement Officer to enter into and execute

Good(s) or Service(s): Professional Auditing Services

Contract Value: $6,950,354.00

Contract period: 11/17/2026 - 11/16/2029, with two (2) one-year renewals.

Contract Utilization: The Vendor has met the Minority-and Women-Owned Business Enterprise Ordinance Via: Direct Participation.

Potential Fiscal Year Budget Impact: FY 2027 $2,225,118.00, FY 2028 $2,316,019.00, FY 2029 $2,409,217.00.

Accounts: 11000.1490.14270.520830

Contract Number(s): 2514-08110

Summary: The Cook County User Agencies request authorization for the Chief Procurement Officer to enter into a contract for Countywide Professional Auditing Services with RSM US, LLP. This contract will allow the vendor to conduct the annual audit on behalf of Cook County User Agencies.

This contract is awarded through Request for Proposal (RFP) procedures in accordance with the Cook County Procurement Code. RSM US, LLP was selected based on established evaluation criteria.

Sponsors:

Indexes: SYRIL THOMAS, County Comptroller

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
5/14/2026	1	Board of Commissioners	approve	Pass
5/13/2026	1	Finance Committee		
4/16/2026	1	Board of Commissioners	refer	Pass

PROPOSED CONTRACT

Department(s): Office of the Comptroller

powered by Legistar™

Vendor: RSM US, LLP

Request: Authorization for the Chief Procurement Officer to enter into and execute

Good(s) or Service(s): Professional Auditing Services

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Contract Utilization: The Vendor has met the Minority-and Women-Owned Business Enterprise Ordinance Via: Direct Participation.

Potential Fiscal Year Budget Impact: FY 2027 $2,225,118.00, FY 2028 $2,316,019.00, FY 2029 $2,409,217.00.

Accounts: 11000.1490.14270.520830

Contract Number(s): 2514-08110

Summary: The Cook County User Agencies request authorization for the Chief Procurement Officer to enter into a contract for Countywide Professional Auditing Services with RSM US, LLP. This contract will allow the vendor to conduct the annual audit on behalf of Cook County User Agencies.

This contract is awarded through Request for Proposal (RFP) procedures in accordance with the Cook County Procurement Code. RSM US, LLP was selected based on established evaluation criteria.

powered by Legistar™

EXHIBIT 6

Identification of Subcontractors/Supplier/Subconsultant Form

Contract #: 2514-08110

OCPO ONLY:
☐ Disqualification
☐ Check Complete

Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract**. In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 2514-08110	Date: 11/19/25
Total Bid or Proposal Amount: ~~$X,XXX,XXX~~ $6,950,354.00	Contract Title: Professional Auditing
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Adelfia LLC
Authorized Contact for Contractor: Dan Sethness	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Stella Marie Santos
Email Address (Contractor): Dan.Sethness@rsmus.com	Email Address (Subcontractor): sbsantos@adelfiacpas.com
Company Address (Contractor): 30 S. Wacker Drive Suite 3300	Company Address (Subcontractor): 400 E. Randolph St, Suite 700
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60661
Telephone and Fax (Contractor): 312 634 3400	Telephone and Fax (Subcontractor): 312 240 9500
Estimated Start and Completion Dates (Contractor): 11/1/2026 - 7/31/2029	Estimated Start and Completion Dates (Subcontractor): 11/1/2026 - 7/31/2029

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

Description of Services or Supplies	**Total Price of Subcontract for Services or Supplies**
Perform and issue Clerk of the Circuit Court audits. Audit assistance with the County.	$630,184

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

RSM US LLP
Contractor

Dan Sethness
Name

Partner
Title

Prime Contractor Signature

11-19-25
Date

Contract #: 2514-08110

OCPO ONLY:
☐ Disqualification
☐ Check Complete

Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract**. In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 2514-08110	Date: 11-19-25
Total Bid or Proposal Amount: ~~$7,228,544~~ XXXXX $6,950,354.00	Contract Title: Professional Auditing
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Benford Brown & Associates, LLC
Authorized Contact for Contractor: Dan Sethness	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Timothy S. Watson
Email Address (Contractor): Dan.Sethness@rsmus.com	Email Address (Subcontractor): twatson@benfordbrown.com
Company Address (Contractor): 30 S. Wacker Drive Suite 3300	Company Address (Subcontractor): 8334 S. Stony Island Ave.
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60617
Telephone and Fax (Contractor): 312 634 3400	Telephone and Fax (Subcontractor): 773 731 1300
Estimated Start and Completion Dates (Contractor): 11/1/2026 - 7/31/2029	Estimated Start and Completion Dates (Subcontractor): 11/1/2026 - 7/31/2029

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

Description of Services or Supplies	**Total Price of Subcontract for Services or Supplies**
Audit assistance with the ACFR & CCH audits.	$93,709

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

RSM US LLP
Contractor

Dan Sethness
Name

Partner
Title

Prime Contractor Signature

11-19-25
Date

Contract #: 2514-08110

OCPO ONLY:
☐ Disqualification
☐ Check Complete

Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract**. In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 2514-08110	Date: 11-17-25
Total Bid or Proposal Amount: ~~$7X28X5XX~~ $6,950,354.00	Contract Title: Professional Auditing
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Prado & Renteria, CPAs
Authorized Contact for Contractor: Dan Sethness	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Maria de J Prado
Email Address (Contractor): Dan.Sethness@rsmus.com	Email Address (Subcontractor): mprado@pradorenteria.com
Company Address (Contractor): 30 S. Wacker Drive Suite 3300	Company Address (Subcontractor): 1837 S. Michigan Avenue
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60616
Telephone and Fax (Contractor): 312 634 3400	Telephone and Fax (Subcontractor): 312 567 1330
Estimated Start and Completion Dates (Contractor): 11/1/2026 - 7/31/2029	Estimated Start and Completion Dates (Subcontractor): 11/1/2026 - 7/31/2029

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

Description of Services or Supplies	**Total Price of Subcontract for Services or Supplies**
Audit assistance with the ACFR.	$224,898

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

RSM US LLP
Contractor

Dan Sethness
Name

Partner
Title

Prime Contractor Signature

11-19-25
Date

Contract #: 2514-08110

OCPO ONLY:
☐ Disqualification
☐ Check Complete

Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract**. In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 2514-08110	Date: 11-19-25
Total Bid or Proposal Amount: ~~$7,228,547~~ $6,950,354.00	Contract Title: Professional Auditing
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Washington, Pittman, & McKeever, LLC
Authorized Contact for Contractor: Dan Sethness	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Brent Baccus
Email Address (Contractor): Dan.Sethness@rsmus.com	Email Address (Subcontractor): bbaccus@wpmck.com
Company Address (Contractor): 30 S. Wacker Drive Suite 3300	Company Address (Subcontractor): 401 N. Michigan Avenue, Suite 1200
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60661
Telephone and Fax (Contractor): 312 634 3400	Telephone and Fax (Subcontractor): 312 542 1552
Estimated Start and Completion Dates (Contractor): 11/1/2026 - 7/31/2029	Estimated Start and Completion Dates (Subcontractor): 11/1/2026 - 7/31/2029

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

Description of Services or Supplies	**Total Price of Subcontract for Services or Supplies**
Perform and issue single audit. Perform and issue CCLBA audit (if awarded).	$915,725

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

RSM US LLP
Contractor

Dan Sethness
Name

Partner
Title

Prime Contractor Signature

11-19-25
Date

EXHIBIT 7

Certification for Consulting or Auditing Services

COOK COUNTY
OFFICE OF THE CHIEF PROCUREMENT OFFICER
CERTIFICATION FOR CONSULTING OR AUDITING SERVICES

This Certification is made and required pursuant to Section 34-193 of the Procurement Code, and must be completed by any Contractor providing Consulting or Auditing Services for Cook County or Elected Officials. For purposes of this Certification, the following definitions shall apply:

"Auditing" means the formal examination of accounting records or financial statements for compliance with financial accounting standards applicable to governmental entities, which functions are generally exclusively performed or supervised by Persons licensed and authorized to do business as public accounts in the State. Auditing shall also include any independent reports and management recommendations derived or resulting from the performance of auditing services and which reports and recommendations are included within the scope of the Contract for Auditing Services.

"Consulting" means the rendering of analysis and advice requiring specialized expertise in a particular subject area or field. Such expertise may have been gained by education or experience in the area or field. Consulting expressly excludes auditing services.

"Elected Official" means the President and Commissioners of the Cook County Board, Assessor, Board of Review, Chief Judge, Clerk of the Circuit Court, County Clerk, Recorder of Deeds, Sheriff, State's Attorney, Treasurer and any other elected official included in the Cook County Appropriations Ordinance.

"County" shall mean the offices which are administered by the President of the County Board.

Please print or type responses clearly and legibly. Add additional pages if needed, being careful to identify each portion of the form to which each additional page refers to.

SECTION 1: CONTRACTOR'S INFORMATION

COMPANY NAME: RSM US LLP

ADDRESS: 30 South Wacker Drive, Suite 300, Chicago, IL 60606

TELEPHONE: 847-413-2022

CONTACT NAME: Dan Sethness

CONTACT EMAIL: dan.sethness@rsmus.com

SECTION 2: AFFILIATE INFORMATION

If the Contractor has any "Affiliates" please provide the names, addresses and telephone numbers of each Affiliate below. For purposes of this Certification "Affiliates" shall mean any Person that directly or indirectly through one or more intermediaries Controls, is Controlled by, or is under Control with the Person specified. "Control" shall mean a Person that has the power to directly or indirectly affect the management or the policies of the other through ownership of voting securities or voting rights, by contract or otherwise. "Person" means any individual, corporation, partnership, Joint Venture, trust, association, Limited Liability Company, sole proprietorship or other legal entity.

AFFILIATE 1:

AFFILIATE 2:

AFFILIATE 3:

SECTION 3: CONTRACT INFORMATION

a. This Certification relates to the following Contract: 2514-08110

b. The Contractor is providing the following type of Services: ☑ Auditing or ☐ Consulting

c. The Contractor is providing the Services under the Contract for the following Cook County Business Unit or Elected Official:

Bureau of Finance

d. Is the Contractor or its Affiliates, if any, providing Consulting or Auditing Services, either directly, or as a subcontractor to the County or Elected Official under any other Contracts? ☐ Yes or ☑ No

If yes, please state the other Contract Number(s) and the Nature of Services.

_____

THE CONTRACTOR ACKNOWLEDGES, UNDERSTANDS AND AGREES AS FOLLOWS:

a. It has read Section 34-193 (a)-(b) of the Procurement Code, which provides as follows:

The County will not enter into any Contract for Auditing Services, nor shall it consent to a subcontract for such Auditing Services, with any Person, if such Person, or any Affiliate of such Person, has a Contract or subcontract for consulting services for or with the County. Additionally, the County will not enter into any Contract for Consulting Services, nor shall it consent to a subcontract for such Consulting Services, with any Person, if such Person, or any Affiliate of such Person, has a Contract or subcontract for Auditing Services for or with the County. For purposes of this provision, "County" shall refer only to offices which are administered by the President of the County Board and shall not refer to offices which are administered by Elected Officials.

The County shall not enter into any Contract for Consulting Services on behalf of any Elected Official, nor shall it consent to a subcontract for such Consulting Services on behalf of an Elected Official with any Person, if such Person, or any Affiliate of such Person, has a Contract or subcontract to provide Auditing Services for the Elected Official.

b. The Contractor's Services under the Contract shall not violate Section 34-193 of the Procurement Code.

c. The information provided herein is a material inducement to the CPO's execution of the Contract, and the CPO may rely on the information provided herein. The Contractor warrants that the information contained herein is true and correct. If the CPO determines that any information provided herein is false, incomplete, or incorrect, the CPO may terminate the Contract.

Signature

Dan Sethness

Name (Type or Print)

Partner

Title

11-17-25

Date

EXHIBIT 8

Economic Disclosure Statement

COOK COUNTY
ECONOMIC DISCLOSURE STATEMENT
AND EXECUTION DOCUMENT
INDEX

Section	Description	Pages
1	Instructions for Completion of EDS	EDS i - ii
2	Certifications	EDS 1– 2
3	Economic and Other Disclosures, Affidavit of Child Support Obligations, Disclosure of Ownership Interest and Familial Relationship Disclosure Form	EDS 3 – 12
4	Cook County Affidavit for Wage Theft Ordinance	EDS 13-14
5	Contract and EDS Execution Page	EDS 15
6	Cook County Signature Page	EDS 16

SECTION 1
INSTRUCTIONS FOR COMPLETION OF
ECONOMIC DISCLOSURE STATEMENT AND EXECUTION DOCUMENT

This Economic Disclosure Statement and Execution Document ("EDS") is to be completed and executed by every Bidder on a County contract, every Proposer responding to a Request for Proposals, and every Respondent responding to a Request for Qualifications, and others as required by the Chief Procurement Officer. The execution of the EDS shall serve as the execution of a contract awarded by the County. The Chief Procurement Officer reserves the right to request that the Bidder or Proposer, or Respondent provide an updated EDS on an annual basis.

Definitions. Terms used in this EDS and not otherwise defined herein shall have the meanings given to such terms in the Instructions to Bidders, General Conditions, Request for Proposals, Request for Qualifications, as applicable.

Affiliate means a person that directly or indirectly through one or more intermediaries, Controls is Controlled by, or is under common Control with the Person specified.

Applicant means a person who executes this EDS.

Bidder means any person who submits a Bid.

Code means the Code of Ordinances, Cook County, Illinois available on municode.com.

Contract shall include any written document to make Procurements by or on behalf of Cook County.

Contractor or *Contracting Party* means a person that enters into a Contract with the County.

Control means the unfettered authority to directly or indirectly manage governance, administration, work, and all other aspects of a business.

EDS means this complete Economic Disclosure Statement and Execution Document, including all sections listed in the Index and any attachments.

Joint Venture means an association of two or more Persons proposing to perform a for-profit business enterprise. Joint Ventures must have an agreement in writing specifying the terms and conditions of the relationship between the partners and their relationship and respective responsibility for the Contract

Lobby or lobbying means to, for compensation, attempt to influence a County official or County employee with respect to any County matter.

Lobbyist means any person who lobbies.

Person or *Persons* means any individual, corporation, partnership, Joint Venture, trust, association, Limited Liability Company, sole proprietorship or other legal entity.

Prohibited Acts means any of the actions or occurrences which form the basis for disqualification under the Code, or under the Certifications hereinafter set forth.

Proposal means a response to an RFP.

Proposer means a person submitting a Proposal.

Response means response to an RFQ.

Respondent means a person responding to an RFQ.

RFP means a Request for Proposals issued pursuant to this Procurement Code.

RFQ means a Request for Qualifications issued to obtain the qualifications of interested parties.

INSTRUCTIONS FOR COMPLETION OF ECONOMIC DISCLOSURE STATEMENT AND EXECUTION DOCUMENT

Section 1: Instructions. Section 1 sets forth the instructions for completing and executing this EDS.

Section 2: Certifications. Section 2 sets forth certifications that are required for contracting parties under the Code and other applicable laws. Execution of this EDS constitutes a warranty that all the statements and certifications contained, and all the facts stated, in the Certifications are true, correct and complete as of the date of execution.

Section 3: Economic and Other Disclosures Statement. Section 3 is the County's required Economic and Other Disclosures Statement form. Execution of this EDS constitutes a warranty that all the information provided in the EDS is true, correct and complete as of the date of execution, and binds the Applicant to the warranties, representations, agreements and acknowledgements contained therein.

Required Updates. The Applicant is required to keep all information provided in this EDS current and accurate. In the event of any change in the information provided, including but not limited to any change which would render inaccurate or incomplete any certification or statement made in this EDS, the Applicant shall supplement this EDS up to the time the County takes action, by filing an amended EDS or such other documentation as is required.

Additional Information. The County's Governmental Ethics and Campaign Financing Ordinances impose certain duties and obligations on persons or entities seeking County contracts, work, business, or transactions, and the Applicant is expected to comply fully with these ordinances. For further information please contact the Director of Ethics at (312) 603-4304 (69 W. Washington St. Suite 3040, Chicago, IL 60602) or visit the web-site at cookcountyil.gov/ethics-board-of.

Authorized Signers of Contract and EDS Execution Page. If the Applicant is a corporation, the President and Secretary must execute the EDS. In the event that this EDS is executed by someone other than the President, attach hereto a certified copy of that section of the Corporate By-Laws or other authorization by the Corporation, satisfactory to the County that permits the person to execute EDS for said corporation. If the corporation is not registered in the State of Illinois, a copy of the Certificate of Good Standing from the state of incorporation must be submitted with this Signature Page.

If the Applicant is a partnership or joint venture, all partners or joint venturers must execute the EDS, unless one partner or joint venture has been authorized to sign for the partnership or joint venture, in which case, the partnership agreement, resolution or evidence of such authority satisfactory to the Office of the Chief Procurement Officer must be submitted with this Signature Page.

If the Applicant is a member-managed LLC all members must execute the EDS, unless otherwise provided in the operating agreement, resolution or other corporate documents. If the Applicant is a manager-managed LLC, the manager(s) must execute the EDS. The Applicant must attach either a certified copy of the operating agreement, resolution or other authorization, satisfactory to the County, demonstrating such person has the authority to execute the EDS on behalf of the LLC. If the LLC is not registered in the State of Illinois, a copy of a current Certificate of Good Standing from the state of incorporation must be submitted with this Signature Page.

If the Applicant is a Sole Proprietorship, the sole proprietor must execute the EDS.

A "Partnership" "Joint Venture" or "Sole Proprietorship" operating under an Assumed Name must be registered with the Illinois county in which it is located, as provided in 805 ILCS 405 (2012), and documentation evidencing registration must be submitted with the EDS.

Effective October 1, 2016 all foreign corporations and LLCs must be registered with the Illinois Secretary of State's Office unless a statutory exemption applies to the applicant. Applicants who are exempt from registering must provide a written statement explaining why they are exempt from registering as a foreign entity with the Illinois Secretary of State's Office.

SECTION 2

CERTIFICATIONS

THE FOLLOWING CERTIFICATIONS ARE MADE PURSUANT TO STATE LAW AND THE CODE. THE APPLICANT IS CAUTIONED TO CAREFULLY READ THESE CERTIFICATIONS PRIOR TO SIGNING THE SIGNATURE PAGE. SIGNING THE SIGNATURE PAGE SHALL CONSTITUTE A WARRANTY BY THE APPLICANT THAT ALL THE STATEMENTS, CERTIFICATIONS AND INFORMATION SET FORTH WITHIN THESE CERTIFICATIONS ARE TRUE, COMPLETE AND CORRECT AS OF THE DATE THE SIGNATURE PAGE IS SIGNED. THE APPLICANT IS NOTIFIED THAT IF THE COUNTY LEARNS THAT ANY OF THE FOLLOWING CERTIFICATIONS WERE FALSELY MADE, THAT ANY CONTRACT ENTERED INTO WITH THE APPLICANT SHALL BE SUBJECT TO TERMINATION.

A. PERSONS AND ENTITIES SUBJECT TO DISQUALIFICATION

No person or business entity shall be awarded a contract or sub-contract, for a period of five (5) years from the date of conviction or entry of a plea or admission of guilt, civil or criminal, if that person or business entity:

1) Has been convicted of an act committed, within the State of Illinois, of bribery or attempting to bribe an officer or employee of a unit of state, federal or local government or school district in the State of Illinois in that officer's or employee's official capacity;

2) Has been convicted by federal, state or local government of an act of bid-rigging or attempting to rig bids as defined in the Sherman Anti-Trust Act and Clayton Act. Act. 15 U.S.C. Section 1 *et seq.;*

3) Has been convicted of bid-rigging or attempting to rig bids under the laws of federal, state or local government;

4) Has been convicted of an act committed, within the State**,** of price-fixing or attempting to fix prices as defined by the Sherman Anti-Trust Act and the Clayton Act. 15 U.S.C. Section 1, *et seq.;*

5) Has been convicted of price-fixing or attempting to fix prices under the laws the State;

6) Has been convicted of defrauding or attempting to defraud any unit of state or local government or school district within the State of Illinois;

7) Has made an admission of guilt of such conduct as set forth in subsections (1) through (6) above which admission is a matter of record, whether or not such person or business entity was subject to prosecution for the offense or offenses admitted to; or

8) Has entered a plea of *nolo contendere* to charge of bribery, price-fixing, bid-rigging, or fraud, as set forth in sub-paragraphs (1) through (6) above.

In the case of bribery or attempting to bribe, a business entity may not be awarded a contract if an official, agent or employee of such business entity committed the Prohibited Act on behalf of the business entity and pursuant to the direction or authorization of an officer, director or other responsible official of the business entity, and such Prohibited Act occurred within three years prior to the award of the contract. In addition, a business entity shall be disqualified if an owner, partner or shareholder controlling, directly or indirectly, 20% or more of the business entity, or an officer of the business entity has performed any Prohibited Act within five years prior to the award of the Contract.

THE APPLICANT HEREBY CERTIFIES THAT**:** The Applicant has read the provisions of Section A, Persons and Entities Subject to Disqualification, that the Applicant has not committed any Prohibited Act set forth in Section A, and that award of the Contract to the Applicant would not violate the provisions of such Section or of the Code.

B. BID-RIGGING OR BID ROTATING

THE APPLICANT HEREBY CERTIFIES THAT: *In accordance with 720 ILCS 5/33 E-11, neither the Applicant nor any Affiliated Entity is barred from award of this Contract as a result of a conviction for the violation of State laws prohibiting bid-rigging or bid rotating.*

C. DRUG FREE WORKPLACE ACT

THE APPLICANT HEREBY CERTIFIES THAT**:** The Applicant will provide a drug free workplace, as required by (30 ILCS 580/3).

D. DELINQUENCY IN PAYMENT OF TAXES

THE APPLICANT HEREBY CERTIFIES THAT*: The Applicant is not an owner or a party responsible for the payment of any tax or fee administered by Cook County, such as bar award of a contract or subcontract pursuant to the Code, Chapter 34, Section 34-171.*

E. HUMAN RIGHTS ORDINANCE

No person who is a party to a contract with Cook County ("County") shall engage in unlawful discrimination or sexual harassment against any individual in the terms or conditions of employment, credit, public accommodations, housing, or provision of County facilities, services or programs (Code Chapter 42, Section 42-30 *et seq.*).

F. ILLINOIS HUMAN RIGHTS ACT

THE APPLICANT HEREBY CERTIFIES THAT: *It is in compliance with the Illinois Human Rights Act (775 ILCS 5/2-105), and agrees to abide by the requirements of the Act as part of its contractual obligations.*

G. INSPECTOR GENERAL (COOK COUNTY CODE, CHAPTER 34, SECTION 34-174 and Section 34-250)

The Applicant has not willfully failed to cooperate in an investigation by the Cook County Independent Inspector General or to report to the Independent Inspector General any and all information concerning conduct which they know to involve corruption, or other criminal activity, by another county employee or official, which concerns his or her office of employment or County related transaction.

The Applicant has reported directly and without any undue delay any suspected or known fraudulent activity in the County's Procurement process to the Office of the Cook County Inspector General.

H. CAMPAIGN CONTRIBUTIONS (COOK COUNTY CODE, CHAPTER 2, SECTION 2-585)

THE APPLICANT CERTIFIES THAT: It has read and shall comply with the Cook County's Ordinance concerning campaign contributions, which is codified at Chapter 2, Division 2, Subdivision II, Section 585, and can be read in its entirety at www.municode.com.

I. GIFT BAN, (COOK COUNTY CODE, CHAPTER 2, SECTION 2-574)

THE APPLICANT CERTIFIES THAT: It has read and shall comply with the Cook County's Ordinance concerning receiving and soliciting gifts and favors, which is codified at Chapter 2, Division 2, Subdivision II, Section 574, and can be read in its entirety at www.municode.com.

J. LIVING WAGE ORDINANCE PREFERENCE (COOK COUNTY CODE, CHAPTER 34, SECTION 34-160;

Unless expressly waived by the Cook County Board of Commissioners, the Code requires that a living wage must be paid to individuals employed by a Contractor which has a County Contract and by all subcontractors of such Contractor under a County Contract, throughout the duration of such County Contract. The amount of such living wage is annually by the Chief Financial Officer of the County, and shall be posted on the Chief Procurement Officer's website.

The term "Contract" as used in Section 4, I, of this EDS, specifically excludes contracts with the following:

1) Not-For Profit Organizations (defined as a corporation having tax exempt status under Section 501(C)(3) of the United State Internal Revenue Code and recognized under the Illinois State not-for -profit law);

2) Community Development Block Grants;

3) Cook County Works Department;

4) Sheriff's Work Alternative Program; and

5) Department of Correction inmates.

SECTION 3

REQUIRED DISCLOSURES

1. DISCLOSURE OF LOBBYIST CONTACTS

List all persons that have made lobbying contacts on your behalf with respect to this contract:

Name Address

None

2. LOCAL BUSINESS PREFERENCE STATEMENT (CODE, CHAPTER 34, SECTION 34-230)

Local business means a Person, including a foreign corporation authorized to transact business in Illinois, having a bona fide establishment located within the County at which it is transacting business on the date when a Bid is submitted to the County, and which employs the majority of its regular, full-time work force within the County. A Joint Venture shall constitute a Local Business if one or more Persons that qualify as a "Local Business" hold interests totaling over 50 percent in the Joint Venture, even if the Joint Venture does not, at the time of the Bid submittal, have such a bona fide establishment within the County.

a) Is Applicant a "Local Business" as defined above?

Yes: ☐ No: ☑

b) If yes, list business addresses within Cook County:

c) Does Applicant employ the majority of its regular full-time workforce within Cook County?

Yes: ☐ No: ☑

3. THE CHILD SUPPORT ENFORCEMENT ORDINANCE (CODE, CHAPTER 34, SECTION 34-172)

Every Applicant for a County Privilege shall be in full compliance with any child support order before such Applicant is entitled to receive or renew a County Privilege. When delinquent child support exists, the County shall not issue or renew any County Privilege, and may revoke any County Privilege.

All Applicants are required to review the Cook County Affidavit of Child Support Obligations attached to this EDS (EDS-5) and complete the Affidavit, based on the instructions in the Affidavit.

4. REAL ESTATE OWNERSHIP DISCLOSURES.

The Applicant must indicate by checking the appropriate provision below and providing all required information that either:

a) The following is a complete list of all real estate owned by the Applicant in Cook County:

PERMANENT INDEX NUMBER(S): _____

_____

_____

(ATTACH SHEET IF NECESSARY TO LIST ADDITIONAL INDEX NUMBERS)

OR:

b) ☑ The Applicant owns no real estate in Cook County.

5. EXCEPTIONS TO CERTIFICATIONS OR DISCLOSURES.

If the Applicant is unable to certify to any of the Certifications or any other statements contained in this EDS and not explained elsewhere in this EDS, the Applicant must explain below:

If the letters, "NA", the word "None" or "No Response" appears above, or if the space is left blank, it will be conclusively presumed that the Applicant certified to all Certifications and other statements contained in this EDS.

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT

The Cook County Code of Ordinances (§2-610 *et seq.*) requires that any Applicant for any County Action must disclose information concerning ownership interests in the Applicant. This Disclosure of Ownership Interest Statement must be completed with all information current as of the date this Statement is signed. Furthermore, this Statement must be kept current, by filing an amended Statement, until such time as the County Board or County Agency shall take action on the application. The information contained in this Statement will be maintained in a database and made available for public viewing. **County reserves the right to request additional information to verify veracity of information contained in this statement.**

If you are asked to list names, but there are no applicable names to list, you must state NONE. An incomplete Statement will be returned and any action regarding this contract will be delayed. A failure to fully comply with the ordinance may result in the action taken by the County Board or County Agency being voided.

"*Applicant*" means any Entity or person making an application to the County for any County Action.

"County Action" means any action by a County Agency, a County Department, or the County Board regarding an ordinance or ordinance amendment, a County Board approval, or other County agency approval, with respect to contracts, leases, or sale or purchase of real estate.

"Person" "Entity" or *"Legal Entity"* means a sole proprietorship, corporation, partnership, association, business trust, estate, two or more persons having a joint or common interest, trustee of a land trust, other commercial or legal entity or any beneficiary or beneficiaries thereof.

This Disclosure of Ownership Interest Statement must be submitted by :

1. An Applicant for County Action and

2. A Person that holds stock or a beneficial interest in the Applicant and is listed on the Applicant's Statement (a "Holder") must file a Statement and complete #1 only under **Ownership Interest Declaration**.

Please print or type responses clearly and legibly. Add additional pages if needed, being careful to identify each portion of the form to which each additional page refers.

This Statement is being made by the [✔] Applicant or [ ] Stock/Beneficial Interest Holder

This Statement is an: [✔] Original Statement or [ ] Amended Statement

Identifying Information:

Name RSM US LLP

D/B/A: _____ FEIN # Only: 42-0714325

Street Address: 30 S. Wacker Drive, Suite 3300

City: Chicago State: Illinois Zip Code: 60606

Phone No.: 312-634-3400 Fax Number: 312-634-3410 Email: dan.sethness@rsmus.com

Cook County Business Registration Number: _____
(Sole Proprietor, Joint Venture Partnership)

Corporate File Number (if applicable): _____

Form of Legal Entity:

[ ] Sole Proprietor [✔] Partnership [ ] Corporation [ ] Trustee of Land Trust

[ ] Business Trust [ ] Estate [ ] Association [ ] Joint Venture

[ ] Other (describe) _____

Ownership Interest Declaration:

1. List the name(s), address, and percent ownership of each Person having a legal or beneficial interest (including ownership) of more than five percent (5%) in the Applicant/Holder.

Name	Address	Percentage Interest in Applicant/Holder
No individual has more than 5%		

2. If the interest of any Person listed in (1) above is held as an agent or agents, or a nominee or nominees, list the name and address of the principal on whose behalf the interest is held.

Name of Agent/Nominee	Name of Principal	Principal's Address
N/A		

3. Is the Applicant constructively controlled by another person or Legal Entity? [☐] Yes [☑] No

If yes, state the name, address and percentage of beneficial interest of such person, and the relationship under which such control is being or may be exercised.

Name	Address	Percentage of Beneficial Interest	Relationship

Corporate Officers, Members and Partners Information:

For all corporations, list the names, addresses, and terms for all corporate officers. For all limited liability companies, list the names, addresses for all members. For all partnerships and joint ventures, list the names, addresses, for each partner or joint venture.

Name	Address	Title (specify title of Office, or whether manager or partner/joint venture)	Term of Office
See attached partner list			

Declaration (check the applicable box):

☑ I state under oath that the Applicant has withheld no disclosure as to ownership interest in the Applicant nor reserved any information, data or plan as to the intended use or purpose for which the Applicant seeks County Board or other County Agency action.

☐ I state under oath that the Holder has withheld no disclosure as to ownership interest nor reserved any information required to be disclosed.

Owner's List
2025

Level	First Name	Last Name	Title
Owner	Jon	Abee	Spec Finance AS Partner
Owner	Brian	Ackerman	Real Estate AS Partner
Owner	Matt	Adamowicz	BA Sage Intacct Principal
Owner	Joe	Adams	Partner Mgmt/Adm
Owner	David	Adams	Retail AS Partner
Owner	Jon	Adinolfi	Partner, Tax
Owner	Brian	Adkinson	TAS Partner - Financial Due Diligence
Owner	Alex	Akhaminov	Partner, Tax
Owner	Olga	Alemany	Principal, Consulting
Owner	Jason	Alexander	RC PRC Commercial Principal
Owner	Jusna	Ali	Public Funds AS Partner
Regular	George	Allen	Risk Consulting Managing Directo Financial Svcs
Owner	Thomas	Allen	Partner, Tax
Owner	Michael	Allen	PCR Equity Partner
Owner	Alan	Alzfan	Investment Funds AS Partner
Regular	Tresha	Ambrosy	Digital Solutions Managing Director
Owner	Tom	Amerongen	Business Applications Partner
Owner	Kelly	Anderson	Business Services AS Partner
Owner	Chad	Anderson	Ind Goods Mid America AS Ptnr
Owner	Chris	Anderson	Partner, Tax
Owner	Brad	Anderson	Partner, Tax
Regular	Chelsey	Anderson	Managing Director, Tax
Owner	Joel	Anderson	Partner, Consulting
Owner	Jeff	Anderson	Partner, Tax
Owner	Charles	Anderson	TMT AS Partner
Owner	Kelly	Andiorio	Partner, Tax
Owner	William	Andreoni	Financial Consulting Partner - Fund Services+
Owner	Nate	Andrew	RC TRC IT SOX Cons Partner
Owner	David	Andrews	Nonprofit & Edu AS Partner
Owner	John	Annakin	Principal, Consulting
Owner	Will	Ansah	RC PRC FS Partner
Regular	Mark	Antalik	Risk Consulting Managing Director - Cyber Compliance
Regular	Dave	Antonson	Managing Director, Audit
Owner	Giacomo	Apadula	Management Consulting Principal
Owner	Michael	Apmann	RC PRC Risk Tech GRC Principal
Owner	Dean	Apostolopoulos	Fin Institutions AS Partner
Owner	John	Archer	Partner, Tax
SOW	José Gregorio	Argomedo	Outside Services Managing Director
Regular	Jenn	Arias	Managing Director, Tax
Owner	Steven	Arluna	Partner, Tax
Owner	Rico	Armand	Principal, Tax
Owner	Maria	Arneson	CQRM CS Principal
Owner	Omer	Arshed	Consulting Partner
Owner	Carl	Ashqar	TAS Partner - Financial Due Diligence
Owner	Ved	Aswani	Partner, Tax
Owner	Alan	Atwell	Partner-Acc Ctr for Innovation
Regular	Tom	Ault	Managing Director, Consulting

Level	First Name	Last Name	Title
Owner	Nick	Avakian	Principal, Tax
Owner	Lutof	Awdeh	Principal, Tax
Owner	Aryan	Azarani	Partner, Tax
Owner	Dennis	Bachman	Business Services AS Partner
Owner	Beatrice	Baciu	MCI Infra Productivity Principal
Owner	Gavin	Backos	Management Consulting Principal
Owner	Ivette	Baena	Regulatory Risk & Compliance Partner
Owner	Michael	Bahnick	PE Funds Partner
Owner	Mimoza	Baholli	Partner, Tax
Owner	Dan	Baiardo	Partner, Tax
Owner	Christie	Bakker	RPPO Partner
Owner	Prasad	Balakrishnan	US Offshore Deliv Cntr Princpl
Owner	Patricia	Baldowski	RPPO Partner
Owner	Michael	Bancroft	Partner, Tax
Owner	Sudipta	Banerjee	Catamaran Solution Architect Lead, Principal
Owner	Chris	Banse	Retail AS Partner
Owner	James	Barash	Partner, Tax
Owner	Scott	Barcroft	TAS Partner - Value Creation
Owner	Laura	Barker	Partner, Tax
Owner	Charles	Barley Jr	RC SPRC CC Ind Sec Cont Princ
Owner	Nathan	Barnes	Partner, Audit
Regular	Carolyn	Barr	TAS Managing Director - Quality Risk Management
Regular	Lisa	Barringer	Managing Director, Tax
Owner	Ed	Bartak	Partner, Tax
Owner	Patrick	Bartlett	Ind Goods Atlantic AS Partner
Regular	Michael	Barton	Managing Director, Tax
Owner	Michael	Bartucca	Partner, Tax
Owner	Mike	Bass	Partner, Tax
Owner	Scott	Bassett	State & Local Govt AS Partner
Regular	Brinda	Batavia	USI Talent Leader
Regular	Joel	Baxley	Financial Consulting Managing Director - RE Valuation
Owner	Nate	Beachum	Partner, Tax
Owner	Mike	Beacom	Real Estate AS Partner
Owner	Ty	Beasley	Chief Talent Officer
Owner	Alan	Beaton	RC TRC SOC Partner
Owner	Ronald	Beck	Infrastructure Architecture Principal
Owner	Marla	Becker	AQRM Partner
Owner	Brian	Becker	Managing Partner
Owner	Trae	Bedsole	Cons & Gov Con AS Partner
Owner	Doug	Beelendorf	RPPO Partner
Owner	Cynthia	Behnen Gillison	RC RR AML FS Reg Comp Partner
Regular	Mike	Behnke	Managing Director, Audit
Owner	Josie	Behrend	Partner, Tax
Owner	John	Behringer	RC PRC FS Partner
Owner	Daniel	Beil	BA Oracle NetSuite Partner
Owner	Jason	Belbot	Principal, Tax
Owner	Denise	Bendele	PCR Partner

Level	First Name	Last Name	Title
Owner	Joe	Benfatti	RC SPRC CC PCI Partner
Owner	John	Benner	TMT AS Partner
Owner	Dave	Benson	RC TRC SOC Partner
Owner	Joshua	Benton	Management Consulting Principal
Owner	Benjamin	Berger	Partner, Tax
Regular	Cory	Berget	Managing Director, Audit
Owner	Joseph	Bergthold	Partner, Tax
Owner	Maggie	Berkeley	RC PRC Commercial Principal
Owner	Brian	Berning	Partner, Tax
Owner	Peter	Berns	Con Goods Mid America AS Ptnr
Owner	Kunal	Bhatt	TAS Partner - Financial Due Diligence
Owner	Lindsay	Biernacki	Partner, Tax
Owner	William	Bijesse	Principal, Tax
Owner	Sam	Binnun	CT - RRC Principal
Owner	John	Bird	Partner, Tax
Owner	Steve	Biskie	RC ERAS Automation Principal
Regular	Yulia	Bjekic	Managing Director, Tax
Owner	Chris	Blackburn	Audit Stndrds & Method Partner
Owner	Brian	Blacklaw	Partner, Tax
Owner	Kendra	Blacksher	Partner, Audit
Owner	Addison	Blackwell	Management Consulting Partner
Owner	Claire	Blanton	Enterprise Independence Leader
Owner	Scott	Blaze	Partner, Tax
Owner	Thomas	Blaze	Partner, Tax
Owner	Joe	Blice	Ind Goods Mtn West AS Partner
Owner	Ryan	Block	Principal, Consulting
Owner	Harry	Blum	Regional Managing Equity Ptnr
Owner	Ravi	Bodla	Principal, Consulting
Owner	Chris	Boettger	Enterprise Risk Operations Leader
Owner	David	Bohn	Financial Consulting Partner - Finance as a Service
Owner	Marc	Borel	TMT AS Partner
Owner	Michelle	Borman	Principal, Tax
Owner	Adam	Borrelli	Public Funds AS Partner
Owner	Andy	Bosman	National Marketing Leader
Owner	Ryan	Bosworth	TAS Partner - Financial Due Diligence
Owner	Anthony	Boucher	Partner, Tax
Owner	Logan	Bowles	Real Estate AS Partner
Owner	Landon	Boykin	Partner, Tax
Regular	Elise	Braase	Enterprise Communications Ldr
Owner	John	Brackett	Chief Risk Officer
Owner	Chris	Bradford	Partner, Tax
Owner	Alex	Bradford	Partner, Audit
Owner	Heather	Bradshaw	Partner, Tax
Owner	Matt	Bradvica	National Tax Partner
Owner	Kevin	Brady	Partner, Audit
Owner	Peter	Brady	National Consulting Principal
Owner	Brandon	Braganza	Management Consulting Partner

Level	First Name	Last Name	Title
Regular	Terry	Brandt	Data and Analytics Managing Director
Owner	Ryan	Branon	TAS Partner - Quality Risk Management
Regular	David	Brassor	Technology Advisory Managing Director
Owner	Bo	Brault	Nonprofit & Edu AS Partner
Owner	Carlos	Bravo	Fin Institutions AS Partner
Owner	Patrick	Brennan	Financial Consulting Partner - Growth
Regular	Kevin	Brennan	Managing Director, Audit
Owner	Todd	Briggs	Capital Mkts & RIA Partner
Owner	Joy	Brigis	Partner, Audit
Owner	Girard	Brisbois	Principal, Tax
Owner	Charles	Britt	Partner, Tax
Owner	Brad	Broberg	RPPO Partner
Owner	Lisa	Brock	PE Funds Partner
Regular	Karissa	Brock	Managing Director, Audit
Owner	Mark	Broders	Partner, Tax
Owner	Travis	Brovold	Sales Principal
Owner	Kyle	Brown	Partner, Tax
Owner	Jonathan	Brown	Management Consulting Principal
Regular	Aaron	Brown	Managing Director, Professional Services+
Owner	Monica	Brownlee	Retail AS Partner
Owner	Jennifer	Brunell	Partner, Tax
Owner	Joe	Brusuelas	Chief Economist
Owner	Jackie	Bryant	Financial Consulting Partner - Finance as a Service
Regular	Holly	Buckingham	IT Business Operations Managing Director
Owner	Greg	Budnik	PE Funds Partner
Owner	Ginger	Buechler	Acctng Standards Group Partner
Owner	Veronica	Bulman	Real Estate AS Partner
Owner	Dustin	Bunness	Life Sciences AS Partner
Owner	Rick	Bunney	Managed IT Services Principal
Owner	Terri	Burdine	Partner, Tax
Owner	Jon	Burger	RPPO Partner
Owner	Tim	Burgess	Partner, Tax
Owner	Jamie	Burgess	RC TRC IT SOX Cons Partner
Owner	Robert	Burke III	TMT AS Partner
Owner	Chuck	Burkhalter	Partner, Tax
Owner	Scott	Burlison	Partner, Consulting
Owner	Greg	Burnick	Principal, Tax
Owner	Tom	Burtner	BA Dynamics GP Partner
Owner	Anne	Bushman	Partner, Tax
Owner	Jennifer	Busse	Management Consulting Principal
Owner	Kerensa	Butler	Con Goods Atlantic AS Partner
Owner	Jim	Byman	Ind Goods Atlantic AS Partner
Owner	Octavio	Cabral	Industrial Goods AS Eq Partner
Owner	Jack	Cadden	RPPO Partner
Owner	Patricio	Cadena	Principal, Consulting
Owner	Alissa	Cadigan	TMT AS Partner
Owner	Peter	Cadigan	Con Goods Atlantic AS Partner

Level	First Name	Last Name	Title
Owner	Jon	Caforio	Management Consulting Principal
Owner	Paul	Cain	Partner, Tax
Owner	Rob	Calafell	Principal, Tax
Owner	Paul	Calamita	Management Consulting Partner
Owner	Ryan	Caldwell	Health Care AS Partner
Owner	Jeff	Callin	Partner, Audit
Owner	Ramon	Camacho	Principal, Tax
Owner	Garrett	Cannizzo	Ind Goods Atlantic AS Partner
Owner	Neal	Cao	TAS Principal - IT Due Diligence
Owner	Andy	Capistrant	Partner, Tax
Owner	Al	Cappelloni	Partner, Tax
Owner	Troy	Cardinal	IT Principal
Owner	Matt	Carlson	Partner, Tax
Owner	Lindsay	Carpen	Business Applications Partner
Owner	Kevin	Carpenter	TAS Principal - Cyber Due Diligence
Owner	Chuck	Carr	TMT AS Partner
Owner	Eric	Carroll	Capital Mkts & RIA Partner
Owner	Zachary	Carroll	Spec Finance AS Partner
Owner	Marco	Carvalho	Business Applications Principal
Owner	Joseph	Cascio	Acctng Standards Group Partner
Owner	George	Casey	DDS DA Adv Analytics Princ
Owner	Dave	Cash	Life Sciences AS Partner
Owner	James	Cashin	Management Consulting Partner
Owner	Rob	Casillo	Retail AS Partner
Owner	Adam	Castic	Partner, Tax
Owner	Wes	Castillo	Financial Consulting Partner- Growth
Owner	Jose	Castillo	Partner, Tax
Owner	Dara	Castle	Cons & Gov Con AS Partner
Owner	Barbara	Casulli	Marketing Principal
Owner	Anthony	Catalano	RC SPRC Cyber Strategy Princpl
Owner	Joe	Cataldo	Ind Goods Atlantic AS Partner
Owner	Christopher	Cavallo	Partner, Tax
Owner	John	Cavanaugh	Principal, Tax
Owner	Lauren	Cavanaugh	RRC Principal
Owner	Andre	Chabanel	Ind Goods Atlantic AS Partner
Owner	Vanessa	Chan	Partner, Tax
Owner	Simon	Chan	Business Applications Principal
Owner	Sanga	Chandel	Management Consulting Principal
Owner	Neil	Chander	Partner, Tax
Owner	Bharat	Chandu	Partner, Consulting
Owner	Casey	Chapman	Management Consulting Principal
Owner	Michael	Charette	Partner, Tax
Owner	Jenifer	Chase	Exempt Organization Partner
Owner	Susie	Cheeney	IT Principal
Owner	Ed	Chestolowski	Partner, Tax
Owner	Kennedy	Chinyamutangira	Partner, Audit
Owner	Paul	Christofanelli	Business Services AS Partner

Level	First Name	Last Name	Title
Owner	Tom	Chrzanowski	Principal, Tax
Owner	Gireesh	Chugh	Public Funds AS Partner
Owner	Mari	Chumley	Partner, Tax
Owner	Warren	Chung	Partner, Tax
Owner	Christina	Churchill	National Consulting Principal
Regular	Jill	Circ	Managing Director, Tax
Owner	Christa	Clark	Partner, Tax
Owner	Joseph	Clark	CT - RRC Principal
Regular	Jay	Clark	NetSuite Managing Director
Owner	Tom	Clark	Assurance Digital Leader
Regular	Bill	Clarkin	Financial Institution Industry Managing Director
Owner	Brian	Cline	TAS Partner - Financial Due Diligence
Regular	Kirk	Cloniger	Managing Director, Independence AS
Owner	Shannel	Clubb	RC PRC FS Principal
Owner	Craig	Coffaro	TAS Principal - IT Due Diligence
Owner	Matt	Coffland	Life Sciences AS Partner
Owner	Andrew	Cohen	Partner, Tax
Owner	Daniela	Cohen	Partner, Tax
Owner	Monique	Cole	RPPO Principal
Owner	Valerie	Colimon	State & Local Govt AS Partner
Owner	Danny	Collins	RC TRC IT SOX Cons Partner
Owner	Heather	Collins	Partner, Tax
Owner	Leann	Collins	Partner, Tax
Owner	Korey	Collins	Partner, Tax
Owner	Brad	Collins	Principal, Tax
Regular	Louise	Collins	Financial Consulting Managing Director - Public Company Solutions
Owner	Andy	Colson	Partner, Tax
Owner	Cassie	Conley	Partner, Tax
Owner	Patrick	Conroy	TAS Partner - Financial Due Diligence
Owner	Ian	Constable	Real Estate AS Equity Partner
Owner	Thomas	Conza	Ind Goods Atlantic AS Partner
Owner	Julie	Cook	Partner, Tax
Owner	Danielle	Cooke	Managed Application Services (MAS) Principal
Owner	Richard	Cooper	Principal, Tax
Owner	Mike	Coppa	Health Care AS Partner
Owner	Ryan	Corcoran	Partner, Tax
Owner	Michael	Cordell	Principal, Consulting
Owner	Perry	Coren	Partner, Tax
Owner	Steve	Corns	Con Goods Atlantic AS Partner
Owner	John	Corroto	Business Applications Partner
Owner	Karen	Costa	Partner, Tax
Owner	Kristin	Costa	Partner, Tax
Owner	Jesse	Costigan	Partner, Tax
Owner	Mike	Cote	Partner, Tax
Owner	Michael	Couch	RPPO Partner
Owner	Spencer	Coulter	Business Applications Principal

Level	First Name	Last Name	Title
Owner	Mike	Courtney	CQRM CS Principal
Owner	Gregory	Cowhey	FC FinInv & Dispute Principal
Owner	Lance	Cox	TMT AS Partner
Owner	Mark	Cox	TAS Partner - Financial Due Diligence
Owner	JuliAn	Coy	Business Applications Principal
Regular	Louis	Crasto	Financial Consulting Managing Director - Fund Services+
Owner	LeeAnne	Creevy	CT - RRC Principal
Owner	Chuck	Critchley	PCR Equity Partner
Owner	Brenda	Croft	Partner, Tax
Owner	Jim	Cronauer	Partner, Tax
Owner	Joy	Cruz	DDS DA BI Bus Int Principal
Owner	Chris	Czorny	Partner, Audit
Owner	Shawn	Dahl	RC PRC Commercial Principal
Regular	Kathy	Daily	Managing Director, Audit
Owner	Tracy	Dasgupta	TAS Partner - Financial Due Diligence
Owner	Jim	Davenport	Principal, Tax
Owner	Rich	Davisson	RPPO Partner
Owner	John	Davitt	Partner, Tax
Owner	Harold	Dawson	Partner Mgmt/Adm
Owner	Brendan	Day	RC PRC Commercial Principal
Owner	Sergio	de la Fe	Enterprise Digital Leader
Owner	Matthew	Dean	Ind Goods Mtn West AS Partner
Owner	Anthony	DeCandido	PE Funds Partner
Owner	Ed	Decker	Partner, Tax
Owner	Chad	DeHart	Retail AS Partner
Owner	Phyllis	Deiso	Con Goods Atlantic AS Partner
Owner	Tom	Del Core	Public Funds AS Partner
Owner	Catherine	Del Re	Partner, Tax
Regular	Daniel	Dellavalle	Managing Director, Audit
Owner	Craig	Dellorso	Principal, Consulting
Owner	AJ	DeLuca	Retail AS Partner
Owner	Lauren	Demas	Principal, Tax
Regular	Ed	Dennehy	Managing Director, TQRM
Regular	Stevie	Dennis	Managing Director, Audit Standards & Methods
Regular	Eric	Denny	Managing Director, Tax
Regular	Kevin	Depew	Deputy Chief Economist & Eminence Leader
Owner	Keith	DePhillips	Managed Cloud & Infrastructure Advisory Principal
Owner	Seth	Derevensky	Business Applications Principal
Owner	Jeremy	DeSpain	BA Oracle NetSuite Principal
Regular	Kellianne	Devine	TAS Managing Director - Financial Due Diligence
Owner	Greg	DeVino	Partner, Tax
Owner	Jeremy	Devries	Business Applications Principal
Owner	Rob	Dew	Partner, Tax
Owner	Craig	DeWulf	Ind Goods Mid America AS Ptnr
Owner	Laura	Dietzel	Real Estate AS Partner
Regular	Olivia	DiLorenzo	TAS Managing Director - Financial Due Diligence

Level	First Name	Last Name	Title
Owner	Thomas	Dimino	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Mike	Dingwall	Ind Goods Atlantic AS Partner
Owner	Brian	DiPaola	Con Goods Atlantic AS Partner
Owner	Michele	DiVito	Partner, Audit
Owner	David	Dobranic	Ind Goods Atlantic AS Partner
Owner	Ty	Doggett	Partner, Tax
Owner	Jerry	Dolak	BA ServiceNow Principal
Owner	Rae-Lee	Doll	Partner, Audit
Owner	Matt	Dollard	Management Consulting Principal
Owner	Aaron	Donaldson	Managed Cloud & Infrastructure Advisory Principal
Owner	Hank	Donatell	Fin Institutions AS Partner
Owner	Anthony	Donoghue	Partner, Audit
Owner	Curtis	Dorfman	Public Funds AS Equity Partner
Owner	George	Douvris	Partner, Tax
Owner	Stacy	Dow	Financial Consulting Partner - Finance as a Service
Owner	Ron	Draganowski	DDS DA BI Bus Int Principal
Owner	Chris	Dragon	Managed Application Services (MAS) Principal
Owner	Steve	Draxler	Health Care AS Partner
Owner	David	Droessler	Partner, Tax
Owner	Lenore	Drollinger	Con Goods Mtn West AS Partner
Owner	Dominic	Dubois	Business Services AS Partner
Owner	Megan	Dumm	Partner, Consulting
Regular	Tanya	Dunbar	Managing Director, Audit
Owner	Randy	Dunlap	Partner, Tax
Owner	Diana	Dunlop	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Robert	Dunn	Ind Goods Mtn West AS Partner
Owner	Allen	Dunn	Partner, Tax
Owner	Nicole	Durkin	Audit Incident Resp Partner
Owner	Ian	Dyslin	Business Applications Principal
Owner	Bob	Eash	Spec Finance AS Partner
Regular	Jill	Eastman	National Marketing Managing Director
Owner	Andrew	Ebneter	Principal, Tax
Owner	Cameron	Edgar	AQRM Partner
Regular	Sherri	Edwards	Financial Consulting Managing Director- Accounting & Finance Optimization
Owner	Holly	Edwards	Ind Goods Atlantic AS Partner
Owner	Steven	Edwards	Retail AS Partner
Owner	Allison	Egbert	Ind Goods Atlantic AS Partner
Owner	Allison	Eidinger	Partner, Audit
Owner	Ahmad	Ejaz	Life Sciences AS Partner
Owner	Rebekuh	Eley	Partner, Tax
Regular	Lynn	Ellenberg	Managing Director, Tax
Owner	Heather	Elliott	Principal, Consulting
Owner	Terri	Ellis	Contract Services Equity Prtnr
Owner	Andrew	Ely	National Consulting Principal

Level	First Name	Last Name	Title
Owner	Tom	Emerson	Partner, Tax
Owner	Letitia	Eng	Life Sciences AS Partner
Owner	Jeffrey	Erlingheuser	Partner, Tax
Owner	Dan	Ermel	Tax Quality & Risk Leader
Regular	Carrie	Esler	Managing Director, Audit
Owner	Dwayne	Eto	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Ed	Evans	Real Estate AS Partner
Owner	John	Evans	TMT AS Partner
Owner	Tom	Evegan	Management Consulting Principal
Regular	Clara	Ewing	Risk Consulting Managing Director - Public Sector
Owner	Michael	Fanelli	TAS Partner - Financial Due Diligence
Owner	Drew	Faries	Managed Cloud & Infrastructure Advisory Principal
Owner	Tom	Farrell	Ind Goods Mid America AS Ptnr
Owner	Jason	Fennessy	TAS Principal - Financial Due Diligence
Owner	Josh	Ferguson	BA Oracle NetSuite Principal
Regular	Terry	Ferguson	TAS Managing Director - Financial Due Diligence
Regular	Julio	Fernandez	Managing Director, Tax
Owner	Tom	Ferreira	Chief Global Strategy Officer
Regular	Brian	Ficquette	Managing Director, Tax
Owner	Jay	Figgins	Partner, Consulting
Owner	Craig	Finley	Management Consulting Principal
Owner	Corey	Fishel	Fin Institutions AS Partner
Owner	Jill	FitzGerald	Partner, Tax
Owner	Kevin	Flannery	Partner, Consulting
Owner	Shawn	Fleura	Retail AS Partner
Owner	Kaitlin	Folinus	Life Sciences AS Partner
Owner	Clara	Fong	Life Sciences AS Partner
Owner	Mike	Foraste	Ind Goods Atlantic AS Partner
Owner	Mark	Forde	Partner, Tax
Owner	Remi	Forgeas	Con Goods Atlantic AS Partner
Owner	Marlon	Fortineaux	Partner, Tax
Regular	Ericka	Foster	Deputy General Counsel Managing Director
Owner	Michael	Fox	Health Care AS Partner
Regular	Anita	Fox	Program & Project Management Managing Director
Owner	Damon	Frank	Managed IT Services Principal
Owner	David	Frankel	Partner, Tax
Owner	Ross	Franken	Partner, Tax
Owner	Matt	Franko	RC SPRC Cyber Strategy Princpl
Owner	Rob	Frattasio	RC PRC Commercial Partner
Owner	Yudit	Freda	Partner, Tax
Regular	Justin	Freeman	Risk Consulting Managing Director - Financial Services
Owner	Chuck	Freeman	Partner, Tax
Owner	Brett	Friedman	State & Local Govt AS Partner
Owner	Nate	Friedman	Principal, Tax
Owner	Brea	Fritsche	Deputy Chief Talent Officer
Regular	Kristina	Fronczek	Managing Director, Audit

Level	First Name	Last Name	Title
Owner	Brian	Furman	Partner, Tax
Owner	Neil	Furmanski	Partner, Tax
Regular	Jeff	Fussell	Business Development Managing Director
Owner	Richard	Gabaldon	Partner, Tax
Owner	Daniel	Gabriel	RC SPRC CT Secure Enable Princ
Owner	Phil	Gaeta	Principal, Tax
Owner	Bill	Gaetz	Financial Consulting Partner - Public Company Solutions
Owner	Dan	Gaffey	TMT AS Partner
Regular	Michael	Gaiso	Managing Director, Accounting Standards
Owner	Jane	Galarce	Principal, Office of the CEO Operations Leader
Owner	Karen	Galivan	Partner, Tax
Owner	Timothy	Gallagher	Partner, Tax
Owner	Vincent	Gallegra	Con Goods Atlantic AS Partner
Owner	Phyllis	Gannon	Partner, Tax
Owner	Bryan	Gansen	Ind Goods Mid America AS Ptnr
Owner	Gene	Garcia	Principal, Tax
Owner	Leslie	Garcia	Cons & Gov Con AS Partner
Owner	Paul	Gardner	Partner, Tax
Regular	Mike	Garofalo	Managing Director, Audit
Owner	Matthew	Garvey	Health Care AS Partner
Owner	Stephen	Gaudet	Partner, Consulting
Owner	Chris	Gauss	Partner, Tax
Owner	Thomas	Gavlin	Real Estate AS Partner
Owner	Mark	Gay	Partner, Tax
Owner	Logan	Gearheart	Partner, Tax
Regular	Melissa	Gee	Managing Director, Audit
Owner	Michael	Gemellaro	Partner, Tax
Owner	John	George	State & Local Govt AS Partner
Owner	Lauren	Gerdes	Partner, Audit
Owner	Matt	Gerkens	Cons & Gov Con AS Partner
Owner	Michael	Gerlach	Alliance Partner
Owner	Scott	German	Managed IT Services Principal
Owner	Tauseef	Ghazi	RC SPRC Cyber Strategy Princpl
Owner	Taimur	Ghazi	RC TRC IT ICFR Principal
Owner	Art	Giacosa	Principal, Tax
Owner	Stephanie	Giammarco	FC FinInv & Dispute Partner
Owner	Michael	Giannettino	Partner, Tax
Owner	Carl	Giardino	Principal, Tax
Regular	Brian	Gibson	Managing Director, Tax
Owner	Christin	Giebelhaus	Industrial Goods AS Eq Partner
Owner	Matt	Gill	RC TRC SOC Partner
Owner	Tabish	Gill	RC PRC Global FS Partner
Owner	Mike	Gillis	Business Applications Principal
Owner	Noah	Ginsburg	Partner, Tax
Owner	Michael	Giuliano	TAS Partner - Financial Due Diligence
Owner	Bob	Glazik	Ind Goods Mid America AS Ptnr

Level	First Name	Last Name	Title
Owner	Bob	Glynn	Capital Mkts & RIA Partner
Owner	Brad	Gnade	Con Goods Mid America AS Ptnr
Owner	Christopher	Goguen	BA Oracle NetSuite Principal
Owner	Joe	Goldberg	Management Consulting Partner
Owner	Ira	Goldberg	Consulting Principal
Owner	Matthew	Goldstein	Partner, Audit
Owner	Crystal	Golob Lindholm	Partner, Tax
Owner	Adam	Gonsiewski	Partner, Tax
Owner	Danielle	Gonzalez	Partner, Tax
Owner	Debbie	Gordon	Principal, Tax
Regular	Fred	Gordon	Managing Director, Tax
Owner	Mitchell	Gore	Managed Cloud & Infrastructure Advisory Principal
Owner	Bill	Gorman	Partner Mgmt/Adm
Owner	Chris	Gorman	Principal, Tax
Regular	Stefan	Gottschalk	Managing Director, Tax
Owner	Julia	Gowe	Partner, Tax
Owner	Michael	Graber	Partner, Tax
Owner	Richard	Graff Jr.	Partner, Tax
Owner	Michael	Graft	Con Goods Mid America AS Ptnr
Owner	Rod	Grandfield	BA NetSuite Global Principal
Regular	Tammy	Greber	Managing Director, Tax
Owner	Katie	Greehan	RC PRC Commercial Partner
Owner	Thomas	Green	Real Estate AS Partner
Owner	Stephanie	Greenwald	Partner, Consulting
Owner	Jeremy	Greenwood	Business Applications Principal
Owner	Michael	Greer	Partner, Tax
Owner	Mike	Gregorski	Financial Consulting Partner - Technical Accounting Consulting
Owner	Pete	Greig	Partner, Audit
Owner	Jeff	Grell	Business Applications Principal
Regular	Steve	Grem	Workforce Solutions Managing Director
Regular	John	Greve	Business Applications Director
Owner	David	Griffin	Partner, Tax
Owner	Abigail	Griffin-Ryder	Partner, Tax
Owner	Michael	Griggs	Cons & Gov Con AS Partner
Owner	Luke	Grindahl	Developer Principal
Owner	Guy	Gross	Business Services AS Partner
Owner	Michael	Grossman	Fin Institutions AS Partner
Owner	Michael	Grossman	TAS Principal - Financial Due Diligence
Owner	Nick	Gruidl	Partner, Tax
Owner	Lalo	Guerrero	Partner, Tax
Owner	Paul	Guirovich	National Tax Partner
Owner	Michael	Guo	Ind Goods Mtn West AS Partner
Owner	Justin	Gurney	Principal, Tax
Owner	Laura	Guzman	Partner, Tax
Owner	David	Haan	Partner, Tax
Owner	Phillip	Haase	Business Applications Principal

Level	First Name	Last Name	Title
Owner	Vasie	Hager	Partner, Tax
Owner	Ryan	Haggerty	RC PRC Commercial Principal
Owner	Nicholas	Hahn	RC PRC FS Partner
Owner	Scott	Haigler	Partner, Tax
Owner	Mike	Halkitis	Ind Goods Mid America AS Ptnr
Owner	Adam	Hallemeyer	Audit Stndrds & Method Partner
Owner	Ryan	Halpin	TMT AS Partner
Regular	Josie	Hammond	Managing Director, Prof Practice Industry
Owner	Steve	Hamner	Partner, Tax
Owner	Warwick	Hampson	Partner, Audit
Regular	Mark	Hanley	Managing Director, Tax
Owner	Jarin	Hansen	Ind Goods Mtn West AS Partner
Regular	Wade	Hansen	Managed Application Services (MAS) Managing Director
Owner	Jodi	Happe	Financial Consulting Partner- Growth
Owner	John	Harder	National Consulting Partner
Owner	Melissa	Harp	RC TRC IT SOX Cons Principal
Owner	Anil	Harris	Partner, Audit
Owner	Danielle	Harrison	Partner, Tax
Owner	Elizabeth	Hart	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Brett	Hartema	Fin Institutions AS Partner
Owner	Jessica	Hartman	Con Goods Atlantic AS Partner
Owner	Brian	Hartman	Partner, Tax
Owner	Matt	Harvey	Con Goods Mid America AS Ptnr
Owner	Mark	Harvey	Partner, Tax
Owner	Hussain	Hasan	Digital & Consulting Risk Leader
Owner	John	Hauser	Corporate PE Port Cos Ptnr
Regular	Becky	Havlicek	Talent Business Advisor Managing Director
Owner	Aaron	Hawthorne	Principal, Tax
Owner	Dan	Head	DDS PS HC Tech Solns Principal
Owner	Kathy	Healey	Spec Finance AS Partner
Owner	Patrick	Healey	TAS Partner - Financial Due Diligence
Owner	Scott	Helberg	Partner, Tax
Owner	Cary	Heller	Partner, Tax
Owner	Kevin	Helmich	TAS Partner - Financial Due Diligence
Owner	Matt	Hemelt	Nonprofit & Edu AS Partner
Owner	Greg	Hemstad	Financial Consulting Partner - Finance as a Service
Owner	Dominic	Henriques	RC PRC Global FS Partner
Owner	Kari	Henry	RPPO Partner
Owner	Jeremy	Henson	Partner, Tax
Regular	Nicholas	Henson	Managing Director, Tax
Owner	Dave	Heppen	CT - RRC Principal
Owner	Scott	Hermanson	MCI Infra Network Principal
Owner	Carlos	Hernandez	Health Care AS Partner
Owner	Aureon	Herron-Hinds	Principal, Tax
Owner	Brad	Hershberger	Partner, Tax
Regular	V	Herwadkar	TAS Managing Director - Financial Due Diligence

Level	First Name	Last Name	Title
Regular	Nicholas	Hess	Managing Director, Audit
Owner	Steven	Heyendal	TMT AS Partner
Owner	David	Hickethier	Management Consulting Principal
Owner	Greg	Hicks	RPPO Partner
Owner	Jacky	Higgins	Public Funds AS Partner
Owner	Lindsay	Hill	FC Val Svcs BV PC InvVal Princ
Owner	Bjorn	Hill	Managed Cloud & Infrastructure Advisory Principal
Owner	Jeff	Hill	Partner, Tax
Owner	David	Hill	Life Sciences AS Partner
Owner	Brian	Hill	Partner, Tax
Owner	David	Hilton	Principal, Consulting
Owner	Brian	Hintzsche	Partner, Tax
Owner	Ryan	Hirsch	Gaming AS Partner
Owner	Heidi	Hobkirk	Prof Practice Industry Partner
Owner	Kyle	Hoekstra	Partner, Tax
Owner	Anna	Hofmeister	Financial Consulting Partner - Finance as a Service
Owner	Zachary	Holbrook	Partner, Tax
Owner	Troy	Holland	Assurance Operations Partner
Regular	Brandon	Hollis	Managing Director, Audit
Owner	Martin	Holmberg	Ind Goods Mid America AS Ptnr
Owner	Brian	Homan	Business Applications Principal
Owner	Mariya	Honcharova	Partner, Tax
Owner	Geoff	Hopkins	MCI Infra Architecture Princ
Owner	Michelle	Horaney	Prof Practice Industry Partner
Owner	Bob	Horstman	Partner, Tax
Owner	Julie	Houle	Public Funds AS Partner
Owner	Joseph	Housel	Real Estate AS Partner
Owner	Cory	Howe	Partner, Audit
Owner	Darryl	Howery	Business Applications Principal
Owner	Brian	Hren	Ind Goods Mid America AS Ptnr
Owner	Mel	Hudson	TMT AS Partner
Owner	Caitlin	Hughes	Financial Consulting Partner - Finance as a Service
Regular	Kristen	Hughes	Managing Director, Audit
Regular	Joanna	Hull	Managing Director, Audit
Owner	John	Humphries	CT - RRC Principal
Regular	Amy	Hunold-Van Gundy	Talent Development & Mgmt Ldr
Owner	Autumn	Hurley	RC SPRC CTR Cyber Test Princ
Owner	Ryan	Hurley	Prof Practice Industry Partner
Owner	Matthew	Hutchens	Partner, Tax
Owner	Alden	Hutchison	RC SPRC CTR Cyber Test Principal
Owner	Christian	Hutter	Business Applications Principal
Owner	John	Huyette	RC TRC IT SOX Cons Principal
Owner	Aimee	Iannotti	Partner, Tax
Owner	John	Ihne	Partner, Tax
Regular	Sean	Indick	Financial Consulting Managing Director - Innovation
Owner	Ahuva	Indig	Partner, Tax
Owner	Steve	Ingram	TMT AS Partner

Level	First Name	Last Name	Title
Owner	Kesh	Iyer	FC Val Svcs Bus Val Principal
Owner	Bill	Jachym	Partner, Tax
Owner	Dana	Jackson	Partner, Tax
Owner	Tom	Jackson	IT Principal
Owner	Danny	Jackson	Management Admin Principal
Owner	Bob	Jacobson	RC PRC Commercial Principal
Regular	Sara	Jacobson	Managing Director, Audit
Owner	Ricky	Jain	TAS Partner - Financial Due Diligence
Owner	Amol	Jain	Principal, Tax
Owner	Mark	Jakovcic	Real Estate AS Equity Partner
Regular	Les	Jankiewicz	NetSuite Managing Director
Owner	Tansy	Jefferies	Principal, Tax
Regular	Adam	Jeffress	Managing Director, Independence
Owner	Doug	Jenen	Partner, Tax
Owner	Andy	Jenkins	TAS Partner - Financial Due Diligence
Owner	Gary	Jenkins	Partner, Tax
Owner	Ken	Jenkins	Partner, Tax
Owner	Amar	Jethwa	Independence Partner
Owner	Marino	Jeyarajah	Partner, Tax
Owner	Frank	Ji	Partner, Tax
Owner	Dean	Joaquin	Partner, Tax
Owner	Jason	Johns	Partner, Tax
Owner	Randy	Johnson	Fin Institutions AS Partner
Owner	Beth	Johnson	Managed Cloud & Infrastructure Advisory Principal
Owner	Sarah	Johnson	Partner, Tax
Owner	Michael	Johnson	Partner, Tax
Owner	Kathryn	Johnson	PE Funds Partner
Owner	Lynne	Johnson	Partner, Tax
Owner	Jim	Johnson	Retail AS Partner
Owner	Cory	Johnson	Partner, Tax
Regular	Josh	Johnston	First Choice Advisor Cntr Ldr
Regular	Veronica	Johnston	Managing Director, Independence Ops
Owner	Brandon	Jones	Partner, Tax
Owner	Teag	Jones	Partner, Tax
Owner	Lauren	Jones	Principal, Tax
Owner	John	Jones	RC PRC Commercial Principal
Owner	Paul	Jones	Ind Goods Atlantic AS Partner
Owner	Chris	Jones	Business Applications Principal
Owner	Brendan	Joosten	TMT AS Partner
Owner	Shaji	Joseph	Principal, Consulting
Owner	Michael	Joseph	Partner, Tax
Regular	Angie	Joyce	TAS Managing Director-Quality Risk Mgmt
Owner	Michele	Juliana	BA NFP Rel Mgmt Principal
Owner	Corey	Junk	Principal, Tax
Owner	Joanna	Just	Real Estate AS Partner
Owner	Jit	Kabra	National Consulting Principal
Owner	Joe	Kaczmarek	Spec Finance AS Partner

Level	First Name	Last Name	Title
Owner	Jim	Kadavy	Management Admin Principal
Owner	John	Kaiser	Con Goods Mid America AS Ptnr
Owner	Lori	Kalic	Health Care AS Partner
Owner	Steve	Kampa	Contract Services Partner
Regular	Steve	Kane	Risk Consulting Managing Director - Managed Security
Owner	Bob	Kanzler	Business Applications Principal
Owner	Victor	Kao	RC TRC IT SOX Cons Partner
Regular	Sebouh	Karakashian	Risk Consulting Managing Director - Cyber Compl
Owner	James	Karnick	Partner, Tax
Owner	Amy	Kasden	Principal, Tax
Owner	Robyn	Katelanos	Partner, Audit
Owner	Shari	Kathe	Ind Goods Mid America AS Ptnr
Owner	Jen	Katz	RPPO Partner
Owner	Jeff	Katz	Financial Consulting Principal-Strategic Finance & FP&A
Owner	Gabrielle	Kaufman	Partner, Tax
Owner	Danielle	Kaufman	Partner, Tax
Owner	David	Kautter	National Tax Partner
Owner	Sean	Keating	Partner, Tax
Owner	Kristin	Keating	Life Sciences AS Partner
Owner	Evan	Keller	Management Consulting Principal
Owner	Jason	Kellogg	Public Funds AS Partner
Owner	Ray	Kelly	Partner, Tax
Owner	Steve	Kemler	BA Oracle NetSuite Principal
Owner	Eli	Kemmerer	TAS Partner - Financial Due Diligence
Owner	Korey	Keninger	Con Goods Mid America AS Ptnr
Owner	Kristi	Kennedy	National Tax Partner
Owner	Matt	Kenney	BA Oracle NetSuite Principal
Owner	Ron	Kent	Spec Finance AS Partner
Owner	Richard	Kes	Health Care AS Partner
Owner	Alec	Kestel	Partner, Tax
Regular	Sharon	Kestenbaum	Managing Director, Tax
Owner	Travis	Kester	Partner, Tax
Owner	Chris	Kettering	Partner, Consulting
Owner	Joshua	Kettler	RC PRC Commercial Principal
Owner	Lawrence	Keyler	Partner, Tax
Owner	Harshad	Khurjekar	TAS Principal - Financial Due Diligence
Regular	Natasha	Kidd	Managing Director, Tax
Owner	Gregg	Kiehl	Partner, Tax
Owner	Paul	Kiel	Contract Services Partner
Owner	Paul	Kiley	RC TRC IT SOX Cons Partner
Owner	April	King	Audit Stndrds & Method Partner
Owner	Joe	Kinslow	TAS Partner - Quality Risk Management
Owner	Brian	Kirkell	Principal, Tax
Owner	Kelly	Kirkman	State & Local Govt AS Partner
Owner	Michael	Kirsh	Partner, Tax
Owner	Jerry	Kissell	Partner, Tax
Owner	Pat	Kitchen	Health Care AS Partner

Level	First Name	Last Name	Title
Owner	Brian	Kittredge	TMT AS Partner
Owner	Jamie	Klenieski	Audit Quality & Risk Leader
Owner	Daniel	Klimas	Partner, Tax
Owner	Jim	Klimkowski	DDS DA BI Bus Int Principal
Owner	Rhonda	Klosler	Equity Partner Mgmt/Admin
Owner	James	Knight	TAS Partner - Financial Due Diligence
Owner	Chris	Knipp	Principal, Tax
Owner	Alfred	Ko	Risk Consulting Partner – Quality & Methodology
Owner	Tim	Koch	Ind Goods Atlantic AS Partner
Owner	George	Kohlhofer	Managed Cloud & Infrastructure Advisory Principal
Regular	Ed	Kolesar	Managing Director, TQRM
Owner	Steven	Koltun	Con Goods Mid America AS Ptnr
Owner	Sudhir	Kondisetty	RC TRC IT SOX Cons Principal
Owner	Kevin	Kopanon	Sales Principal
Owner	Brad	Koranda	FC FinInv & Dispute Partner
Owner	Mike	Korzonkiewicz	Financial Consulting Partner - Public Company Solutions
Owner	Stan	Kot	Partner, Tax
Owner	Hitesh	Kothari	PE Funds Partner
Owner	Will	Kothmann	Ind Goods Mtn West AS Partner
Owner	Chris	Kotos	Partner, Audit
Owner	Alex	Kotsopoulos	Management Consulting Partner
Regular	Allison	Kowalchik	Enterprise Support Services Managing Director
Owner	Bill	Kracunas	Management Consulting Principal
Owner	Mark	Kral	Partner, Tax
Owner	Jason	Krein	Partner, Tax
Owner	Jim	Krezek	Ind Goods Mid America AS Ptnr
Owner	Douglas	Kroetsch	State & Local Govt AS Eq Ptnr
Owner	Richard	Kropp	Partner, Tax
Owner	Zak	Krueger	Business Applications Principal
Owner	Liz	Krugliak	Partner, Audit
Owner	Ross	Krusell	National Consulting Principal
Owner	Jamie	Kuang	Partner, Tax
Owner	Sharat	Kumar	Managed IT Services Principal
Owner	Brittany	Kumm	Partner, Tax
Owner	Jen	Kuntz	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Chris	Kutac	Partner, Tax
Owner	Anna	Kyer	Health Care AS Partner
Owner	Danny	Ladouceur	Partner, Tax
Owner	Justin	LaMar	Partner, Tax
Owner	Katie	Lamkin	Talent Enterprise Initv Leader
Owner	Jerry	Landau	Partner, Tax
Owner	Patrick	Landry	TAS Partner - Financial Due Diligence
Owner	Katie	Landy	RC PRC Commercial Principal
Regular	James	Langdon	Deputy General Counsel Managing Director
Owner	John	Lanza	Partner, Tax
Owner	Stefan	Lanziner	Business Applications Principal

Level	First Name	Last Name	Title
Owner	Carol	Lapidus	Con Goods Atlantic AS Partner
Owner	Nick	Larabee	Ind Goods Mid America AS Ptnr
Owner	Ken	Le	RC TRC Internal Audit Princpl
Owner	Frank	Le Bihan	Management Admin Principal
Owner	Larry	LeBlanc	Partner, Tax
Owner	Susan M	Lee	Partner, Tax
Owner	Linda	Lee	Partner, Tax
Owner	Brian	Lehnerer	TAS Partner - Financial Due Diligence
Owner	Emily	Leick	RC PRC Commercial Principal
Owner	Val	Leitzen	Partner, Tax
Owner	Tara	Leja	Financial Consulting Partner-Finance as a Service
Owner	Ryan	LeMond	Ind Goods Mtn West AS Partner
Regular	Joe	Lemp	Managing Director, Audit
Owner	Tom	Lenz	Partner, Tax
Regular	Stephen	Leonard	Managing Director, Audit
Owner	Yianni	Lessis	Partner, Tax
Owner	Dan	Levenson	RC TRC SOC Partner
Regular	Jay	Levine	Financial Consulting Managing Director - Public Company Solutions
Regular	Orit	Levy Dor	Managing Director Digital Solutions – Audit
Owner	Joe	Lewis	Partner, Audit
Owner	Virginia	Li	Partner, Tax
Owner	Joanna	Li	Partner, Tax
Owner	Karen	Liang	Partner, Tax
Owner	Rick	Lich	TMT AS Partner
Owner	Jamie	Lidel	Real Estate AS Partner
Owner	Alex	Lindamood	Partner, Tax
Owner	Martina	Linders	Partner, Tax
Owner	Don	Lipari	Partner Mgmt/Adm
Owner	John	Lisi	Partner, Tax
Owner	David	Llorens	RC SPRC CTR Cyber Test Princ
Owner	Marc	Logan	TAS Value Creation Partner
Owner	Adam	Lohr	Life Sciences AS Partner
Owner	Brandon	Long	Financial Consulting Partner - Technical Accounting Consulting
Regular	Mark	Long	Managing Director, Audit
Regular	Trevor	Long	Managing Director, Audit
Regular	Shelly	Longhorn	CATT Specialty Apps Managing Director
Owner	Pat	Lonsdale	Con Goods Mtn West AS Partner
Owner	Russell	Loose	Partner, Tax
Owner	Will	Lopez	Financial Consulting Partner - Public Company Solutions
Owner	Sara	Lord	Chief Auditor
Regular	Alexandra	Lorie	Risk Consulting Managing Director - Financial Svcs
Owner	Jay	Loudermilk	FC Val Svcs Bus Val Partner
Owner	Nick	Louros	Partner, Tax
Owner	Matt	Lubbers	Partner, Tax
Owner	Frank	Lucas	Partner, Tax

Level	First Name	Last Name	Title
Regular	Edwin	Lucas	Managing Director, Audit
Regular	Tracy	Luckett	Managing Director, Tax
Owner	Michelle	Luett	Ind Goods Mid America AS Ptnr
Owner	Grand	Lui	Industrial Goods AS Eq Partner
Owner	David	Luker	Partner, Consulting
Owner	John	Luksis	Partner, Tax
Owner	Mike	Lundberg	Prof Practice Industry Partner
Owner	Jason	Lunte	Partner, Tax
Regular	Adam	Lurie	Managed Cloud & Infrastructure Advisory Mng Dir
Owner	Jeff	Lutzak	PCR Equity Partner
Owner	Dave	Luzi	Partner, Tax
Owner	Daniel	MacColl	RC TRC IT SOX Cons Partner
Owner	Christi	Mack	Operations Leader
Owner	Scott	Mackey	Public Funds AS Partner
Owner	Stan	Macora	TAS Partner - Financial Due Diligence
Owner	Bill	MacQueen	Partner, Tax
Owner	Mark	Magel	Principal, Consulting
Owner	Joe	Mahoney	Business Services AS Partner
Owner	John	Majer	Partner, Tax
Regular	Bob	Malinowski	Financial Consulting Managing Director - Technical Accounting Consulting
Owner	David	Mamane	FC Actuarial Srv Eq Partner
Owner	Joseph	Man	State & Local Govt AS Eq Ptnr
Owner	Nick	Manternach	Ind Goods Mid America AS Ptnr
Owner	Eric	Manus	Partner, Tax
Owner	Milton	Marcotte	National Consulting Partner
Owner	Jeff	Mardis	Real Estate AS Partner
Owner	Raffi	Margossian	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Thomas	Marinacci	Multi Gen Families Partner
Owner	Jeff	Marker	Business Applications Principal
Regular	Eric	Maroyan	Risk Consulting Managing Director - Life Sciences
Owner	Jessica	Maroz	Principal, Tax
Owner	Suzanne	Marra	FC Val Svcs Bus Val Partner
Owner	Brian	Marrano	Partner, Tax
Owner	Steven	Marsden	Fin Institutions AS Partner
Owner	Brian	Marshall	Acctng Standards Group Partner
Owner	Adam	Marshall	RC PRC Commercial Partner
Owner	Audra	Marshall	Principal, Tax
Owner	Morris	Marshburn	Spec Finance AS Partner
Owner	Jerry	Martin	National Tax Partner
Owner	Becky	Martin	Business Applications Principal
Owner	Chris	Martin	Financial Consulting Principal - Public Co Solutions
Owner	Tom	Martin	TAS Partner - Quality Risk Management
Owner	James	Martin III	Managed IT Services Principal
Owner	Susan	Martinelli	Fin Institutions AS Partner
Owner	Ayana	Martinez	Principal, Tax

Level	First Name	Last Name	Title
Regular	Carmen	Martinez	Managing Director, Consulting
Owner	Phil	Martino	DDS PS HC Tech Solns Principal
Owner	Paul	Marvel	Business Services AS Partner
Owner	Hilary	Marx	RC PRC FS Principal
Owner	Sam	Mascareno	Enterprise Markets Leader
Owner	Craig	Mason	Partner, Tax
Owner	Tricia	Matson	CT - RRC Principal
Owner	Ryan	Matthys	Ind Goods Atlantic AS Partner
Owner	Jeremy	Maturi	Partner, Consulting
Owner	Brandon	Maves	Cons & Gov Con AS Partner
Owner	Joseph	Mazza	Assurance Operations Partner
Owner	Michael	Mazzarella	Partner, Tax
Owner	R Bruce	McAuliffe	Partner, Tax
Owner	Joe	McCarragher	Partner, Tax
Owner	Patrick	McConnell	Ind Goods Mid America AS Ptnr
Owner	Jason	McConnell	Business Applications Principal
Owner	Peter	McCormick	Partner, Audit
Owner	John	McCourt	Real Estate AS Partner
Owner	Stephen	McCourt	Nonprofit & Edu AS Eq Partner
Owner	JoAnn	McCullough	Partner, Tax
Owner	Robert	McDonald	Partner, Tax
Owner	Jamie	Mcglothlin	Principal, Consulting
Regular	Andrea	McKay-Harris	Managing Director, Audit
Regular	Steve	McKean	Account Management Leader
Regular	Michelle	McKenzie	Employee Relations Leader
Owner	Sarah	McKevitt	Partner, Audit
Regular	Dave	McLaughlin	Financial Consulting Managing Director- Accounting & Finance Optimization
Owner	David	McLaughlin	Business Applications Principal
Owner	Kristin	McLaughlin	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Steve	McLaurin	Business Applications Principal
Owner	Lisa	McLemore	Principal, Tax
Owner	Kevin	McMonagle	Financial Consulting Partner - Finance as a Service
Owner	Robert	McMurry	Spec Finance AS Partner
Owner	Sean	McNama	Partner, Tax
Owner	Tim	McNeal	Retail AS Partner
Owner	Brooke	McNeil	Partner, Tax
Owner	William	Meconi	Ind Goods Atlantic AS Partner
Owner	Laura	Megahee	Partner, Tax
Owner	Heidi	Megna	BA Oracle NetSuite Principal
Owner	Adi	Mehta	Financial Consulting Partner - Finance as a Service
Owner	Kurt	Meier	BA Oracle NetSuite Principal
Owner	Graeme	Mellet	Con Goods Atlantic AS Partner
Owner	Jonas	Melton	DDS PS FA Close S2R Principal
Owner	Mike	Mendez	Health Care AS Partner
Owner	Troy	Merkel	Assurance Operations Partner

Level	First Name	Last Name	Title
Owner	Theresa	Merlino	Financial Risk Compliance Principal
Owner	JJ	Merlino	Financial Consulting Partner- Accounting & Finance Optimization
Owner	Moshe	Metzger	Partner, Tax
Owner	Matthew	Metzig	Ind Goods Mid America AS Ptnr
Regular	Rod	Meyer	Managing Director, PPO
Owner	Shaz	Mian	DDS PS CPM Principal
Regular	John	Micalizzi	Talent Business Advisor Managing Director
Regular	William	Michael	Managing Director, RRC
Owner	Eric	Michael	TAS Partner - Financial Due Diligence
Owner	Constantin	Mihaila	Principal, Consulting
Owner	Alex	Milano	Partner, Tax
Owner	Tom	Milewski	Health Care AS Partner
Regular	Rick	Miller	General Counsel
Owner	Jon	Miller	Principal, Tax
Owner	Brad	Miller	Partner, Tax
Owner	Marlin	Miller	Partner, Tax
Owner	Ana	Minter	DDS PS FA Close S2R Principal
Owner	Eliot	Mitchell	Principal, Consulting
Owner	Alexandra	Mitchell	Principal, Tax
Owner	Hadas	Mizrahi	RC PRC Commercial Principal
Owner	Jay	Moeller	Ind Goods Atlantic AS Partner
Owner	Jan	Moenck	CT - RRC Principal
Owner	Abdul	Mohamed	Principal, Consulting
Regular	Warsame	Mohamud	Digital Strategy Managing Director
Owner	Jannell	Mohn	Chief Info Security Officer
Owner	Dan	Mohrbacher	Public Funds AS Partner
Owner	Jim	Moore	Partner, Tax
Owner	Brian	Moreira	Principal, Tax
Owner	Cris	Morera	Principal, Tax
Regular	Yvonne	Morgan	Managing Director, Tax
Owner	Rhys	Morgan	Management Consulting Partner
Regular	Julie	Morris	Managing Director, Audit Standards & Methods
Owner	Michael	Morrison	Partner, Tax
Regular	Kristin	Morse	Talent Technology Leader
Owner	Laurie	Mosebrook	Management Consulting Principal
Regular	Harris	Moten	Financial Consulting Managing Director - Finance as a Service
Regular	Chris	Mueller	Workforce Solutions UKG Managing Director
Owner	Faisal	Muhammed	DDS DA DE Data Migrtn Prin
Owner	Maaike	Mulders	Partner, Tax
Owner	Patrick	Mulloy	Fin Institutions AS Partner
Owner	Pete	Mulvey	Con Goods Mid America AS Ptnr
Regular	Leo	Munoz	Financial Consulting Managing Director - Investigations & Disputes
Owner	Hank	Muratovic	Partner, Tax
Owner	Christopher	Murphy	Business Services AS Partner

Level	First Name	Last Name	Title
Owner	Jennifer	Murtha	RC PRC Public Sector Partner
Owner	Jerry	Musi	Partner, Tax
Owner	Louis	Musto	RC PRC FS Principal
Regular	Kevin	Myers	Real Estate Managing Director
Owner	Vivian	Myers	Fin Institutions AS Partner
Regular	Karyn	Mysliwiec	Risk Consulting Managing Director - Financial Services
Owner	Michael	Nader	Partner, Tax
Regular	Ashwini	Nadili	Managing Director, Assurance Transformation
Owner	Michael	Nafziger	Business Applications Principal
Owner	Ronald	Nahass	FC FinInv & Dispute Principal
Owner	Fabricio	Naranjo	FC Actuarial Services Principal
Owner	Gregory	Natalucci	Business Services AS Partner
Owner	Greg	Naviloff	FC FinInv & Dispute Partner
Owner	Thad	Neal	Business Applications Principal
Owner	Sara	Neff	Principal, Tax
Owner	Liam	Neilson	Partner, Audit
Regular	Jill	Nelson	Risk Consulting Managing Director - Healthcare
Owner	Doron	Neuman	TAS Partner - Financial Due Diligence
Owner	Philip	Newman	Private Clubs AS Partner
Owner	Henry	Ngu	RC PRC Global FS Principal
Owner	Hong	Nguyen	TAS Partner - Financial Due Diligence
Owner	Martin	Nichols	Managed IT Services Principal
Owner	Jamie	Nickel	Ind Goods Mid America AS Ptnr
Owner	Michael	Nicolo	Partner, Audit
Owner	John	Nicolopoulos	Retail AS Partner
Owner	Henry	Niden	Ind Goods Atlantic AS Partner
Owner	Jen	Noble	Independence AS Partner
Owner	Ravi	Nonavenakere	PE Funds Partner
Owner	James	Norfleet	Fin Institutions AS Partner
Owner	Bill	Norris	Partner, Consulting
Regular	Darin	Nunemaker	Managing Director, Audit
Owner	Joe	Nutini	Partner, Tax
Owner	Laurie	O'Brien	Investment Funds AS Partner
Owner	William	O'Brien	Nonprofit & Edu AS Partner
Owner	Doug	O'Connor	Ind Goods Mid America AS Ptnr
Regular	Frank	Odlum	Managing Director, CQRM
Regular	Brian	Ogle	Managing Director, Audit
Owner	Ken	O'Hare	Partner, Tax
Owner	Atul	Ojha	Consulting Partner
Regular	Cara	Oldham	Talent Business Advisor Managing Director
Owner	Tom	O'Leary	Partner, Tax
Regular	Debbie	O'Neill	Talent Coaching Leader
Owner	Jimmy	Onizuka	Partner, Tax
Owner	Doug	Opheim	Partner Mgmt/Adm
Owner	Manny	Ordonez	Partner, Tax
Owner	Brad	Ostendorf	Partner, Tax
Regular	Jim	O'Toole	Managing Director, Tax

Level	First Name	Last Name	Title
Owner	Bhavin	Oza	Partner, Tax
Regular	Deb	Page	Digital Solutions Managing Director
Owner	Steve	Parish	Principal, Tax
Owner	Jessica	Parker	Fin Institutions AS Partner
Regular	RoAnna	Pascher	Managing Director, Accounting Standards
Owner	Linda	Passaglia	Con Goods Mid America AS Ptnr
Owner	Nick	Passini	Partner, Tax
Owner	Bhrijesh	Patel	PE Funds Partner
Owner	Scott	Pearce	Ind Goods Atlantic AS Partner
Owner	Dan	Peltz	TAS Partner - Financial Due Diligence
Regular	Madonna	Pendley	Financial Reporting&Partner Matters Managing Dir
Owner	Meredith	Perdoni	Partner, Tax
Owner	Trevor	Perea	Principal, Tax
Owner	Eric	Perez	CIM FCI Partner
Owner	Kimberly	Perry	Capital Mkts & RIA Partner
Regular	Cinnamon	Perryman	National Marketing Managing Director
Owner	Erin	Peterson	Life Sciences AS Partner
Owner	David	Petrill	Partner, Tax
Owner	William	Petrus	Ind Goods Atlantic AS Partner
Owner	Leon	Pfeiffer	Partner, Audit
Owner	Clara	Pham	Partner, Tax
Owner	Patrick	Phillips	Principal, Tax
Owner	Kate	Phillips	Principal, Canadian CMG Leader
Owner	Chris	Pierce	Retail AS Partner
Owner	David	Pierce	Managed IT Services Principal
Owner	Ryan	Pierson	RC TRC Internal Audit Princpl
Owner	Geoff	Pignatiello	Partner, Tax
Owner	Karen	Pinkstaff	Health Care AS Partner
Owner	Nick	Pirotte	Partner, Tax
Owner	Jason	Pizza	Partner, Consulting
Owner	Anthony	Placencio	Health Care AS Partner
Owner	Chris	Plasterer	Partner, Tax
Owner	Todd	Pleiman	Ind Goods Atlantic AS Partner
Owner	Misty	Pleiness	Partner, Consulting
Owner	Robert	Plutzer	TMT AS Partner
Owner	Matthew	Polak	RC ERAS ERP Partner
Owner	Michael	Polan	Principal, Tax
Regular	Jeff	Pollock	Managing Director, Tax
Owner	Jason	Potolicchio	Partner, Tax
Owner	Michael	Pottratz	Ind Goods Atlantic AS Partner
Owner	Kris	Poulsen	Partner, Audit
Owner	Margaret	Powell	Prof Practice Industry Partner
Owner	Craig	Powers	Partner, Tax
Owner	Scott	Powers	Partner, Consulting
Owner	Danielle	Preston	Business Services AS Partner
Owner	Kevin	Prien	Markets Advisory & Operations Teams Leader
Owner	Jackie	Prillaman	Partner, Tax

Level	First Name	Last Name	Title
Owner	Steve	Prince	Partner, Consulting
Owner	Melissa	Prophet	Nonprofit & Edu AS Partner
Owner	Jason	Proto	Principal, Consulting
Owner	Roger	Prough	Ind Goods Atlantic AS Partner
Owner	Amanda	Pucciarelli	Principal, Tax
Owner	Greg	Pudenz	Partner, Tax
Regular	Ajay	Punyapu	Data and Analytics Managing Director
Owner	Brian	Quandt	Partner, Tax
Owner	Kyle	Rabbitt	TAS Principal - Financial Due Diligence
Owner	Rachel	Rabinowitz	Life Sciences AS Partner
Owner	Joanne	Raffa	BA Sage Intacct Principal
Owner	Jimmy	Rajan	Partner, Audit
Owner	Arvind	Rao	DDS PS HC Tech Solns Principal
Owner	Patrick	Rathbun	Partner, Tax
Owner	Kristen	Rathfelder	National Consulting Principal
Owner	Andy	Read	Con Goods Mtn West AS Partner
Owner	Kevin	Reagan	TMT AS Partner
Regular	Rachel	Reed	Managing Director, Tax
Owner	Wayne	Reesman	Partner, Tax
Owner	Karen	Reffner	Real Estate AS Partner
Owner	Chris	Reiff	Partner, Tax
Owner	Rod	Reimann	North American Sales Leader Principal
Owner	Jason	Reinfried	Partner, Audit
Owner	Mike	Reiring	Managed IT Services Principal
Owner	Anthony	Reo	Capital Mkts & RIA Partner
Regular	Tim	Resch	Developer Managing Director
Regular	Sam	Reschly	Managing Director, PPO
Owner	Joyce	Reto	Retail AS Partner
Owner	Jill	Reyes	RC PRC Public Sector Partner
Owner	Jonathan	Reynolds	Business Applications Principal
Owner	Joseph	Ricchezza	Partner, Tax
Owner	Rachel	Richardson	Partner, Tax
Owner	Steve M	Riddle	Principal, Tax
Owner	Craig	Ridenour	National Tax Partner
Owner	Zach	Rieboldt	Partner, Tax
Owner	Megan	Riley	Partner, Consulting
Owner	John	Rilling	RPPO Partner
Owner	Erica	Rimmer	Financial Consulting Partner - Finance as a Service
Owner	Joe	Ring	Management Consulting Principal
Regular	Gus	Rivera	Tax Managing Director
Owner	Chas	Robbins	Financial Consulting Principal - Operations Leader
Owner	Sean	Roberts	Principal, Tax
Owner	John	Robinson	Independence AS Partner
Owner	Sue	Robison	Partner, Tax
Owner	Edward	Robles	Partner, Tax
Owner	Susan	Roeder	Audit Stndrds & Method Partner
Owner	Paul	Romano	Gaming AS Partner

Level	First Name	Last Name	Title
Owner	Michael	Romano	Financial Consulting Partner - Finance as a Service
Owner	Bobby	Rooney	TAS Partner - Financial Due Diligence
Owner	Shaweta	Roopra	Partner, AQRM
Owner	Doug	Roozeboom	Ind Goods Mid America AS Ptnr
Owner	Neely	Rose	Retail AS Partner
Owner	Jeremy	Rose	RC TRC IT SOX Cons Partner
Regular	Todd	Rosen	Managing Director, Audit
Owner	Diego	Rosenfeld	Managed Cloud & Infrastructure Advisory Principal
Owner	Jeff	Ross	Real Estate AS Partner
Owner	Ray	Ross	Con Goods Mid America AS Ptnr
Regular	Landon	Ross	Managing Director, Tax
Owner	Albe	Rossi	CQRM CS Principal
Regular	Jacques	Rossouw	Managing Director, Audit Standards & Methods
Owner	Katrina	Rote	Con Goods Atlantic AS Partner
Owner	Matthew	Rotta	PE Funds Partner
Owner	Tom	Rourick	Ind Goods Mtn West AS Partner
Owner	Dan	Routh	Partner, Tax
Owner	Kirk	Roworth	Industrial Goods AS Eq Partner
Owner	Marni	Rozen	Management Consulting Principal
Owner	Helen	Rubin	Partner, Audit
Owner	Jeremy	Rubischko	Partner, Tax
Owner	Brandon	Rucker	Assurance Operations Partner
Owner	Amy	Rudolph	TAS Partner - Financial Due Diligence
Owner	Nathaniel	Ruey	RC PRC Commercial Partner
Regular	Helena	Rukus	Managing Director, Tax
Owner	Dan	Runhaar	BA Oracle NetSuite Principal
Owner	Josh	Runion	Fin Institutions AS Partner
Owner	Stephen	Rupnarain	Partner, Tax
Owner	John	Rush	Developer Principal
Owner	Todd	Russell	Retail AS Partner
Owner	Dan	Russell	Partner, Tax
Owner	Cameron	Rustad	Partner, Audit
Owner	Steve	Rutland	DDS PS CPM Partner
Regular	Rebecca	Rydzik	Managing Director, Tax
Owner	George	Sabo	Industrial Goods Atlantic AS Partner
Regular	Amber	Salotto	Managing Director, Tax
Regular	Andrew	Samuelson	Business Applications Managing Director
Owner	Wendy	Sancewich	Ind Goods Mtn West AS Partner
Owner	Jamie	Sanders	Partner, Tax
Owner	Sam	Sanders	Partner, Tax
Owner	Richard	Sanders	PCR Equity Partner
Owner	Colin	Sanderson	PE Funds Partner
Owner	Eric	Sandler	Partner, Tax
Regular	James	Sansone	Managing Director, TQRM
Owner	Sean	Sant	Partner, Tax
Owner	Atul	Sapra	Principal, Tax
Owner	Bill	Sarb	State & Local Govt AS Partner

Level	First Name	Last Name	Title
Regular	Amber	Sarb	Managing Director, Prof Practice Industry
Owner	Denise	Sasse	Ind Goods Mid America AS Ptnr
Owner	Elisa	Savva	Nonprofit & Edu AS Partner
Owner	Matthew	Scaliti	Partner, Tax
Regular	Jo	Scanlon	Consulting Operations Managing Director
Owner	Paul	Scaturro	PE Funds Partner
Owner	Brett	Schaefer	Partner, Audit
Owner	Nick	Schaefer	Ind Goods Atlantic AS Partner
Owner	Melissa	Schaffer	Principal, Tax
Regular	Dan	Schelske	Managing Director, Audit
Owner	Rob	Schena	Ind Goods Atlantic AS Partner
Owner	Rachel	Scheve	Partner, Tax
Owner	Ben	Schlauderaff	Con Goods Mid America AS Ptnr
Owner	Ryan	Schloer	TAS Partner - Financial Due Diligence
Owner	Rob	Schmidt	Principal, Tax
Owner	Brian	Schneider	Partner, Tax
Owner	Byron	Schneidman	Partner, Tax
Owner	Steve	Schoenauer	Ind Goods Mid America AS Ptnr
Owner	Brian	Schoon	Ind Goods Mid America AS Ptnr
Owner	Ken	Schoster	Partner, Tax
Regular	Jack	Schreiber	Program & Project Management Managing Director
Owner	Katie	Schuhow	PE Funds Partner
Owner	Jay	Schulman	Innovation Principal
Owner	Ryan	Schutt	RPPO Partner
Owner	Donna	Sciarappa	Enterprise Client Experience Leader
Owner	Brett	Scola	Partner, Tax
Owner	Nate	Seacrist	Prof Practice Industry Partner
Owner	Kenneth	Seastrand	TAS Partner - Financial Due Diligence
Owner	Jennifer	Seaton	Partner, Tax
Owner	Maryellen	Sebold	FC FinInv & Dispute Partner
Owner	Paul	Seckar	Principal, Consulting
Owner	Lynn	Sedwick	Partner, Tax
Owner	Bob	Seifert	Ind Goods Mid America AS Ptnr
Owner	Kate	Seitz	Capital Mkts & RIA Partner
Owner	Vikas	Sekhri	Partner, Tax
Owner	Dean	Sengstock	Contract Services Partner
Owner	Dan	Sethness	Partner, Audit
Owner	Maria	Severino	Partner, Tax
Owner	Cheryl	Sewell	Partner, Tax
Owner	Marc	Sewell	State & Local Govt AS Partner
Owner	Hersh	Shah	TAS Principal - Financial Due Diligence
Owner	Jiten	Shah	Chief Financial Officer
Regular	Howard	Shain	Risk Consulting Managing Director - Financial Svcs
Owner	Christopher	Shaker	Retail AS Partner
Owner	Joel	Shamon	Assurance Operations Partner
Owner	Shahrooz	Shams	BA Oracle NetSuite Principal
Regular	Matt	Shapiro	Managing Director, Audit

Level	First Name	Last Name	Title
Owner	Benjamin	Shappell	TMT AS Partner
Owner	Nazif	Sharique	RC TRC IT SOX Cons Partner
Owner	Kristi	Sharp	Ind Goods Mtn West AS Partner
Owner	James	Sharpe	RC TRC SOC Partner
Owner	Tom	Shaw	Con Goods Mid America AS Ptnr
Owner	Sarah	Shaw	Partner, Tax
Owner	Gene	Shear	Con Goods Atlantic AS Partner
Owner	Matt	Sheehan	Spec Finance AS Partner
Owner	Wen	Shen	Partner, Tax
Owner	Kurt	Shenk	TMT AS Partner
Regular	Mike	Shepka	Managing Director, Audit
Owner	Rebecca	Sheridan	Partner, Tax
Owner	Eric	Sherrier	Ind Goods Mid America AS Ptnr
Regular	Joseph	Sherwood III	Financial Consulting Managing Director- Accounting & Finance Optimization
Owner	Anne	Shin	Partner, Tax
Owner	Scott	Shinners	RC TRC IT ICFR Partner
Owner	Karen	Shockey	Business Services AS Partner
Owner	Winston	Shows	Principal, Tax
Owner	Rick	Shriner	RC PRC Commercial Principal
Owner	Jason	Sibley	Public Funds AS Partner
Owner	Howie	Siegal	Capital Mkts & RIA Partner
Owner	Mitch	Siegel	Partner, Tax
Owner	Mark	Siegel	Partner, Tax
Owner	Justin	Silva	Partner, Tax
Owner	David	Silver	Partner, Tax
Regular	Michael	Silvestro	Enterprise Privacy Leader
Regular	Eric	Simonton	Talent Business Advisor Managing Director
Owner	Leslie	Sims	Nonprofit & Edu AS Partner
Owner	Cristin	Singer	Con Goods Atlantic AS Partner
Owner	Palak	Singh	Partner, Tax
Owner	Talwinder	Singh	Partner, Tax
Owner	Jim	Sink	RC RR HC Reg Comp Principal
Owner	Melissa	Sisler	Real Estate AS Partner
Owner	Kari	Sklenka-Gordon	RC ERAS ERP Principal
Owner	Troy	Skomra	Partner, Audit
Owner	Anne	Slattery	RC PRC Commercial Partner
Regular	Brandon	Slauter	Managing Director, Audit
Owner	Kirk	Sloan	Business Applications Principal
Owner	Marsha	Smalley	PCR Equity Partner
Regular	Laura	Smalling	Managing Director, Audit
Owner	Duke	Smaroff	Contract Services Partner
Owner	Jim	Smith	TMT AS Partner
Regular	Monica	Smith	NetSuite Managing Director
Owner	Kevin	Smith	State & Local Govt AS Partner
Owner	Brian	Smith	Partner, Tax
Owner	Michael	Smith	Financial Consulting Partner - Finance as a Service

Level	First Name	Last Name	Title
Owner	Graydon	Smith	BA Zuora Principal
Owner	Mike	Smith	Partner, Tax
Owner	Debby	Smith	Managed Application Services (MAS) Principal
Regular	Dee	Smith	Catamaran Lead, Managing Director
Regular	David	Smythe	Managing Director, Audit
Owner	Oliver	Snavely	Partner, Consulting
Owner	Tom	Sneeringer	Nonprofit & Edu AS Partner
Owner	Robert	Snodgrass	RC SPRC Cyber Strategy Princpl
Owner	Alina	Solodchikova	Principal, Tax
Owner	Jeff	Soucy	Ind Goods Atlantic AS Partner
Owner	Jennifer	Southworth	BA WS Ceridian Principal
Owner	Nicole	Spada	Partner, Audit
Owner	William	Spizman	TAS Partner - Financial Due Diligence
Owner	Elizabeth	Sponsel	Partner, Tax
Owner	David	Sprague	Partner, Tax
Owner	Steve	Sprenger	FC Val Svcs BV CCS Principal
Regular	Chris	Springer	Consulting Managing Director
Owner	John	Sproull	Insurance AS Partner
Owner	Jim	St Germain	Principal, Tax
Owner	Leslie	Stackpole	Partner, Tax
Owner	Ryan	Staff	Partner, Tax
Owner	Justin	Stallard	Partner, Tax
Owner	Angelo	Stanco	Partner, Tax
Owner	Grant	Stange	Partner, Audit
Owner	Joel	Steinberg	RPPO Partner
Owner	John	Stetzenbach	Ind Goods Mid America AS Ptnr
Regular	Susan C	Stewart	Managing Director, AQRM
Owner	Scott	Stewart	Ind Goods Atlantic AS Partner
Owner	Duncan	Stocks	Principal, Tax
Owner	Rob	Stoettner	Con Goods Mid America AS Ptnr
Owner	Clay	Stoker	Partner, Tax
Regular	Mark	Stortz	Controller
Owner	Mandy	Strauss	Con Goods Mtn West AS Partner
Owner	Kaatje	Street	Principal, Tax
Owner	Mark	Strimber	Principal, Tax
Owner	Richard	Stuart	Acctng Standards Group Partner
Regular	Amanda	Stuckemeyer	Managing Director, Audit
Owner	Michael	Stuckey	TAS Partner - Financial Due Diligence
Owner	Arjun	Sud	Principal, Consulting
Owner	Kim	Susko	Management Consulting Principal
Owner	Don	Susswein	Principal, Tax
Owner	Andy	Swanson	Partner, Tax
Regular	Steve	Sweat	Managing Director, Audit
Owner	Cash	Sweiven	Gaming AS Partner
Owner	Meaghan	Switzer	Retail AS Partner
Owner	Raheel	Syed	Partner, Consulting
Owner	Lori	Sykes	Partner, Tax

Level	First Name	Last Name	Title
Regular	Bryan M	Szilagyi	Business Development Managing Director
Owner	John	Szuberla	BA Sage Intacct Principal
Owner	Sam	Tabrizi	Partner, Tax
Owner	Mathew	Talcoff	Partner, Tax
Owner	John	Tam	Partner, Tax
Owner	Yaakov	Tambor	Partner, Tax
Owner	Robert	Tarallo	Partner, Audit
Owner	Murat	Tasel	Partner, Tax
Owner	Tammy	Tassitano	Private Clubs AS Partner
Owner	Craig	Tatlonghari	Partner, Tax
Owner	Stuart	Taub	Real Estate AS Partner
Owner	Daryl	Taylor	Insurance AS Partner
Owner	Dhawal	Thakker	RC SPRC Cyber Strategy Princpl
Owner	Toni	Thereault	Partner, Tax
Owner	Matt	Thomas	Capital Mkts & RIA Partner
Regular	Charleston	Thomas	Architecture/Tech Managing Director
Owner	Kathleen	Thomas-Beck	RC PRC Public Sector Partner
Owner	Chad	Thompson	Principal, Tax
Owner	Parr	Thomson	Partner, Tax
Owner	Benjamin	Tickner	Business Applications Principal
Owner	Matthew	Ticknor	Partner, Tax
Owner	Kyle	Tillman	Partner, Tax
Owner	Will	Titus	Partner, Tax
Owner	Chris	Tobin	Principal, Tax
Regular	Melissa	Toledo	Client & Market Insights Managing Director
Owner	Danny	Tomassini	Life Sciences AS Eq Partner
Owner	Arlene	Towarnicke	FC Val Svcs CFI Principal
Owner	Sean	Trepanier	TMT AS Partner
Owner	Adam	Tritabaugh	Partner, Tax
Owner	Anthony	Trotta	TAS Partner - Financial Due Diligence
Regular	Eric	Tuck	Managing Director, Tax
Owner	Beth	Turner	Partner, Tax
Regular	Josh	Turton	Global IT Managing Director
Owner	Jess	Tuschong	Partner, Tax
Owner	Matthew	Tutor	Ind Goods Mtn West AS Partner
Owner	Ryan	Tuttle	Insurance AS Partner
Owner	Lola	Twisdale	BA WS Payroll Svcs Principal
Owner	Bryan	Ty	TMT AS Partner
Owner	Victoria	Umphress	Fin Institutions AS Partner
Owner	Doug	Underwood	RC TRC IT SOX Cons Principal
Owner	Tony	Urban	National Tax Leader
Owner	Murat	Usta	Principal, Tax
Owner	James	Valderrama	Partner, Tax
Owner	Joan	Valente	Nonprofit & Edu AS Eq Partner
Owner	Gretchen	Valentine	Partner, Tax
Owner	Amy	Valentine	Partner, Tax
Owner	Armando	Valeri	PCR Equity Partner

Level	First Name	Last Name	Title
Regular	Leah	Van Dam	Managing Director, Quality Mgmt
Regular	Matt	Van Waning	Managing Director, Audit
Owner	David	Van Wert	TAS Partner - Financial Due Diligence
Owner	Patrick	Vance	National Consulting Principal
Owner	Kevin	Vannucci	FC Val Svcs BV PC InvVal Ptnr
Owner	Jerry	Varga	Con Goods Mtn West AS Partner
Owner	Matt	Vargas	Partner, Tax
Regular	Robimon	Varughese	Risk Consulting Managing Director - Financial Services
Owner	Michael	Vergo	Con Goods Atlantic AS Partner
Owner	Ashwani	Verma	RC PRC Commercial Principal
Owner	Greg	Vetter	RC SPRC CC HiSEC Principal
Owner	Sankar	Virdhagriswaran	Principal, Consulting
Owner	Marc	Vogel	Partner, Tax
Owner	Lee	Voigt	Consulting Principal
Owner	Mike	Wade	Partner, Tax
Owner	Michelle	Wagner	Partner, Tax
Owner	Ben	Wagonfield	Partner, Tax
Owner	Rainy	Walker	Partner, Tax
Owner	Daniel	Wall	Partner, Tax
Owner	Todd	Wall	Cons & Gov Con AS Partner
Owner	Keith	Wallace	Life Sciences AS Partner
Owner	Erol	Wallace	Real Estate AS Partner
Owner	Scott	Walti	TAS Partner - Financial Due Diligence
Regular	Carol	Wang	Managing Director, Audit
Regular	Brooke	Wangsness	Managing Director, Quality Management
Owner	James	Ward	Ind Goods Atlantic AS Partner
Owner	Carol	Warley	Partner, Tax
Owner	Rebecca	Warren	Partner, Tax
Owner	Jerry	Warrick	Managed IT Services Principal
Owner	Charles	Warshaw	Partner, Tax
Owner	Ben	Wasmuth	Partner, Tax
Owner	Jonathan	Waterman	Public Funds AS Partner
Regular	Kelli	Waters	Enterprise Solutions Managing Director
Owner	Robert	Weaver	TAS Partner - Financial Due Diligence
Owner	Sara	Webber Laczo	Corp Communications Principal
Owner	Michael	Weber	PE Funds Partner
Owner	Mindy	Weber	Partner, Tax
Owner	Andrew	Weidenhamer	RC SPRC CTR Cyber Test Princ
Owner	Lynne	Weil	Investment Funds AS Partner
Owner	Alex	Weiss	TAS Principal - Financial Due Diligence
Regular	Chris	Weller	Deputy General Counsel Managing Director
Owner	Chad	Wernimont	Partner, Tax
Owner	Joe	Wessbecker	Partner, Tax
Regular	Rob	West	Risk Consulting Managing Director - Cyber Strategy
Regular	Ron	Wetter	Business Applications Managing Director
Owner	Mandy	Wheat	Cons & Gov Con AS Partner
Owner	Dan	Whelan	RC PRC Commercial Partner

Level	First Name	Last Name	Title
Regular	Whitney	White	Managing Director, Professional Services+
Regular	Karsten	White	Business Applications Managing Director
Owner	Kylie	Whitecotton	Ind Goods Mid America AS Ptnr
Owner	Craig	Wickwire	Partner, Tax
Owner	William	Wilcox	Business Applications Principal
Owner	Lenka	Wiles	Business Services AS Partner
Owner	Scott	Wilgenbusch	Prof Practice Industry Partner
Owner	Scott	Wilkerson	Audit Partner
Owner	Jacob	Wilkinson	Partner, Tax
Owner	Shad	Wilks	Cons & Gov Con AS Partner
Owner	Liz	Williams	Real Estate AS Partner
Owner	Mike	Williams	Partner, Tax
Owner	Jason	Williamson	Partner, Audit
Owner	Jerry	Wilson	Partner, Tax
Owner	Adam	Wilson	Real Estate AS Partner
Owner	Darcy	Wilson-Jones	Business Services AS Partner
Owner	Jake	Winquist	Principal, Consulting
Owner	Stephanie	Wiseman	RPPO Equity Partner
Owner	Jennifer	Wiskus	Partner, Tax
Owner	Corey	Wittersheim	Corporate PE Port Cos Ptnr
Owner	Jamie	Woell	Retail AS Partner
Owner	Nate	Woerner	Partner, Tax
Owner	Melissa	Wofford	Principal, Tax
Owner	John	Wojcik	Partner, Tax
Regular	Chad	Wolcott	Risk Consulting Managing Director - Digital Identity
Owner	Jennifer	Wolverton	Real Estate AS Partner
Owner	David	Wood	RC TRC SOC Partner
Owner	Christian	Wood	Principal, Tax
Owner	Jaclyn	Wood	Partner, Tax
Owner	Dean	Woodward	Partner, Tax
Owner	Bill	Woodworth	Financial Consulting Partner- Growth
Owner	Clay	Worden	Con Goods Atlantic AS Partner
Owner	Craig	Wories	Nonprofit & Edu AS Partner
Owner	John	Wozniczka	Partner, Tax
Owner	Rod	Wright	TMT AS Partner
Owner	John	Wright	Con Goods Mtn West AS Partner
Owner	Nichole	Wunder	TMT AS Partner
Owner	Jason	Wynne	TMT AS Partner
Owner	Nancy	Yang	Partner, Tax
Owner	Andy	Yang	BA Salesforce Core Principal
Regular	Henry	Yi	Financial Consulting Managing Director- Actuarial Svcs
Owner	Tasos	Yiangou	TMT AS Partner
Owner	Art	Yonowitz	Partner, Tax
Owner	Sherri	York	Partner, Tax
Owner	Andrew	Young	Partner, Tax
Owner	Maxwell	Youngquist	Partner, Tax
Owner	Jeremy	Zabel	Health Care AS Partner

Level	First Name	Last Name	Title
Owner	Teresa	Zagar	RPPO Partner
Owner	Chris	Zak	BA Salesforce Core Principal
Owner	John	Zalud	Con Goods Atlantic AS Partner
Owner	Peter	Zanger	Con Goods Atlantic AS Partner
Owner	David	Zangrilli	Partner, Tax
Owner	Dina	Zapata	Con Goods Atlantic AS Partner
Owner	Irina	Zavoronkova	FC Val Svcs Bus Val Principal
Owner	Ashley	Zega	Partner, Tax
Owner	Mike	Zenteno	Partner, Growth
Owner	Crystal	Zhang	Con Goods Atlantic AS Partner
Owner	Hui	Zhang	Partner, Tax
Owner	Chris	Zheng	Management Consulting Principal
Owner	Abay	Zhunussov	TAS Principal - Deal Analytics
Owner	Jeanette	Zika	Ind Goods Mtn West AS Partner
Owner	Timothy	Zimmerman	FC Bus Interruption Eq Partner
Owner	Courtney	Zink	TQRM Partner
Owner	Stan	Zinman	Partner, Tax
Owner	Jamie	Zuk	Partner, Audit
Owner	Jeremy	Zwart	Ind Goods Mid America AS Ptnr

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT SIGNATURE PAGE

Dan Sethness
Name of Authorized Applicant/Holder Representative (please print or type)

Partner
Title

Signature

11-19-25
Date

Dan.Sethness@rsmus.com
E-mail address

847 413 2022
Phone Number

Subscribed to and sworn before me
this 19th day of November 2025

My commission expires: November 12, 2028

X
Notary Public Signature

Notary Seal

DANIEL A GORDON
OFFICIAL SEAL
Notary Public - State of Illinois
Commission No. 999856
My Commission Expires November 12, 2028

COOK COUNTY BOARD OF ETHICS
69 W. WASHINGTON STREET, SUITE 3040
CHICAGO, ILLINOIS 60602
312/603-4304 Office 312/603-9988 Fax

FAMILIAL RELATIONSHIP DISCLOSURE PROVISION

Nepotism Disclosure Requirement:

Doing a significant amount of business with the County requires that you disclose to the Board of Ethics the existence of any familial relationships with any County employee or any person holding elective office in the State of Illinois, the County, or in any municipality within the County. The Ethics Ordinance defines a significant amount of business for the purpose of this disclosure requirement as more than $25,000 in aggregate County leases, contracts, purchases or sales in any calendar year.

If you are unsure of whether the business you do with the County or a County agency will cross this threshold, err on the side of caution by completing the attached familial disclosure form because, among other potential penalties, any person found guilty of failing to make a required disclosure or knowingly filing a false, misleading, or incomplete disclosure will be prohibited from doing any business with the County for a period of three years. The required disclosure should be filed with the Board of Ethics by January 1 of each calendar year in which you are doing business with the County and again with each bid/proposal/quotation to do business with Cook County. The Board of Ethics may assess a late filing fee of $100 per day after an initial 30-day grace period.

The person that is doing business with the County must disclose his or her familial relationships. If the person on the County lease or contract or purchasing from or selling to the County is a business entity, then the business entity must disclose the familial relationships of the individuals who are and, during the year prior to doing business with the County, were:

- its board of directors,
- its officers,
- its employees or independent contractors responsible for the general administration of the entity,
- its agents authorized to execute documents on behalf of the entity, and
- its employees who directly engage or engaged in doing work with the County on behalf of the entity.

Do not hesitate to contact the Board of Ethics at (312) 603-4304 for assistance in determining the scope of any required familial relationship disclosure.

Additional Definitions:

"*Familial relationship*" means a person who is a spouse, domestic partner or civil union partner of a County employee or State, County or municipal official, or any person who is related to such an employee or official, whether by blood, marriage or adoption, as a:

☐ Parent	☐ Grandparent	☐ Stepfather
☐ Child	☐ Grandchild	☐ Stepmother
☐ Brother	☐ Father-in-law	☐ Stepson
☐ Sister	☐ Mother-in-law	☐ Stepdaughter
☐ Aunt	☐ Son-in-law	☐ Stepbrother
☐ Uncle	☐ Daughter-in-law	☐ Stepsister
☐ Niece	☐ Brother-in-law	☐ Half-brother
☐ Nephew	☐ Sister-in-law	☐ Half-sister

COOK COUNTY BOARD OF ETHICS
FAMILIAL RELATIONSHIP DISCLOSURE FORM

A. PERSON DOING OR SEEKING TO DO BUSINESS WITH THE COUNTY

Name of Person Doing Business with the County: RSM US LLP

Address of Person Doing Business with the County: 30 S. Wacker Drive, Suite 3300, CHicago, IL 60606

Phone number of Person Doing Business with the County: 312 634 3400

Email address of Person Doing Business with the County: _____

If Person Doing Business with the County is a Business Entity, provide the name, title and contact information for the individual completing this disclosure on behalf of the Person Doing Business with the County:
Dan Sethness, Partner 847 413 2022

B. DESCRIPTION OF BUSINESS WITH THE COUNTY

Append additional pages as needed and for each County lease, contract, purchase or sale sought and/or obtained during the calendar year of this disclosure (or the proceeding calendar year if disclosure is made on January 1), identify:

The lease number, contract number, purchase order number, request for proposal number and/or request for qualification number associated with the business you are doing or seeking to do with the County: 2514-08110

The aggregate dollar value of the business you are doing or seeking to do with the County: $ 6,950,354.00 (3-year total)

The name, title and contact information for the County official(s) or employee(s) involved in negotiating the business you are doing or seeking to do with the County: Jovan Johnson; jovan.johnson@cookcountyil.gov

The name, title and contact information for the County official(s) or employee(s) involved in managing the business you are doing or seeking to do with the County: Syril Thomas; Syril.Thomas@cookcountyil.gov

C. DISCLOSURE OF FAMILIAL RELATIONSHIPS WITH COUNTY EMPLOYEES OR STATE, COUNTY OR MUNICIPAL ELECTED OFFICIALS

Check the box that applies and provide related information where needed

☐ The Person Doing Business with the County **is an individual** and there is **no familial relationship** between this individual and any Cook County employee or any person holding elective office in the State of Illinois, Cook County, or any municipality within Cook County.

☒ The Person Doing Business with the County **is a business entity** and there is **no familial relationship** between any member of this business entity's board of directors, officers, persons responsible for general administration of the business entity, agents authorized to execute documents on behalf of the business entity or employees directly engaged in contractual work with the County on behalf of the business entity, and any Cook County employee or any person holding elective office in the State of Illinois, Cook County, or any municipality within Cook County.

COOK COUNTY BOARD OF ETHICS
FAMILIAL RELATIONSHIP DISCLOSURE FORM

☐ The Person Doing Business with the County **is an individual** and **there is a familial relationship** between this individual and at least one Cook County employee and/or a person or persons holding elective office in the State of Illinois, Cook County, and/or any municipality within Cook County. **The familial relationships are as follows:**

Name of Individual Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A			

If more space is needed, attach an additional sheet following the above format.

☐ The Person Doing Business with the County **is a business entity** and **there is a familial relationship** between at least one member of this business entity's board of directors, officers, persons responsible for general administration of the business entity, agents authorized to execute documents on behalf of the business entity and/or employees directly engaged in contractual work with the County on behalf of the business entity, on the one hand, and at least one Cook County employee and/or a person holding elective office in the State of Illinois, Cook County, and/or any municipality within Cook County, on the other. **The familial relationships are as follows**:

Name of Member of Board of Director for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A			

Name of Officer for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A			

Name of Person Responsible for the General Administration of the Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A			

Name of Agent Authorized to Execute Documents for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A			

Name of Employee of Business Entity Directly Engaged in Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
N/A			

If more space is needed, attach an additional sheet following the above format.

VERIFICATION: To the best of my knowledge, the information I have provided on this disclosure form is accurate and complete. I acknowledge that an inaccurate or incomplete disclosure is punishable by law, including but not limited to fines and debarment.

Signature of Recipient

November 19, 2025
Date

SUBMIT COMPLETED FORM TO: Cook County Board of Ethics
69 West Washington Street, Suite 3040, Chicago, Illinois 60602
Office (312) 603-4304 – Fax (312) 603-9988
CookCounty.Ethics@cookcountyil.gov

* Spouse, domestic partner, civil union partner or parent, child, sibling, aunt, uncle, niece, nephew, grandparent or grandchild by blood, marriage (*i.e.* in laws and step relations) or adoption.

SECTION 4

COOK COUNTY AFFIDAVIT FOR WAGE THEFT ORDINANCE

Effective May 1, 2015, every Person, ***including Substantial Owners***, seeking a Contract with Cook County must comply with the Cook County Wage Theft Ordinance set forth in Chapter 34, Article IV, Section 179. Any Person/Substantial Owner, who fails to comply with Cook County Wage Theft Ordinance, may request that the Chief Procurement Officer grant a reduction or waiver in accordance with Section 34-179(d).

"*Contract*" means any written document to make Procurements by or on behalf of Cook County.

"*Person*" means any individual, corporation, partnership, Joint Venture, trust, association, limited liability company, sole proprietorship or other legal entity.

"*Procurement*" means obtaining supplies, equipment, goods, or services of any kind.

"*Substantial Owner*" means any person or persons who own or hold a twenty-five percent (25%) or more percentage of interest in any business entity seeking a County Privilege, including those shareholders, general or limited partners, beneficiaries and principals; except where a business entity is an individual or sole proprietorship, Substantial Owner means that individual or sole proprietor.

All Persons/Substantial Owners are required to complete this affidavit and comply with the Cook County Wage Theft Ordinance before any Contract is awarded. Signature of this form constitutes a certification the information provided below is correct and complete, and that the individual(s) signing this form has/have personal knowledge of such information. **County reserves the right to request additional information to verify veracity of information contained in this Affidavit.**

I. Contract Information:

Contract Number: 2514-08110

County Using Agency (requesting Procurement): Comptroller's Office

II. Person/Substantial Owner Information:

Person (Corporate Entity Name): RSM US LLP

Substantial Owner Complete Name: No substantial owners

FEIN# 42-0714325

Date of Birth: N/A E-mail address: Dan.Sethness@rsmus.com

Street Address: 30 S. Wacker Drive, Suite 3300

City: Chicago State: Illinois Zip: 60606

[redacted]

III. Compliance with Wage Laws:

Within the past five years has the Person/Substantial Owner, in any judicial or administrative proceeding, been convicted of, entered a plea, made an admission of guilt or liability, or had an administrative finding made for committing a repeated or willful violation of any of the following laws:

No	*Illinois Wage Payment and Collection Act, 820 ILCS 115/1 et seq.,* ***YES or NO***
No	*Illinois Minimum Wage Act, 820 ILCS 105/1 et seq.,* ***YES or NO***
No	*Illinois Worker Adjustment and Retraining Notification Act, 820 ILCS 65/1 et seq.,* ***YES or NO***
No	*Employee Classification Act, 820 ILCS 185/1 et seq.,* **YES or NO**
No	*Fair Labor Standards Act of 1938, 29 U.S.C. 201, et seq.,* ***YES or NO***
No	*Any comparable state statute or regulation of any state, which governs the payment of wages* ***YES or NO***

If the Person/Substantial Owner answered **"Yes"** to any of the questions above, it is ineligible to enter into a Contract with Cook County, but can request a reduction or waiver under **Section IV.**

IV. Request for Waiver or Reduction

If Person/Substantial Owner answered **"Yes"** to any of the questions above, it may request a reduction or waiver in accordance with Section 34-179(d), provided that the request for reduction of waiver is made on the basis of one or more of the following actions that have taken place:

No There has been a bona fide change in ownership or Control of the ineligible Person or Substantial Owner. YES or NO

No Disciplinary action has been taken against the individual(s) responsible for the acts giving rise to the violation. YES or NO

No Remedial action has been taken to prevent a recurrence of the acts giving rise to the disqualification or default. YES or NO

No Other factors that the Person or Substantial Owner believe are relevant. YES or NO

The Person/Substantial Owner must submit documentation to support the basis of its request for a reduction or waiver. The Chief Procurement Officer reserves the right to make additional inquiries and request additional documentation.

V. Affirmation

The Person/Substantial Owner affirms that all statements contained in the Affidavit are true, accurate and complete.

Signature: _____ Date: 11-19-25

Name of Person signing (Print): Dan Sethness Title: Partner

Subscribed and sworn to before me this 19th day of November, 2025

X _____ _____

Notary Public Signature **Notary Seal**

Note: The above information is subject to verification prior to the award of the Contract.

DANIEL A GORDON
OFFICIAL SEAL
Notary Public - State of Illinois
Commission No. 999856
My Commission Expires November 12, 2028

SECTION 5

CONTRACT AND EDS EXECUTION PAGE

The Applicant hereby certifies and warrants that all of the statements, certifications and representations set forth in this EDS are true, complete and correct; that the Applicant is in full compliance and will continue to be in compliance throughout the term of the Contract or County Privilege issued to the Applicant with all the policies and requirements set forth in this EDS; and that all facts and information provided by the Applicant in this EDS are true, complete and correct. The Applicant agrees to inform the Chief Procurement Officer in writing if any of such statements, certifications, representations, facts or information becomes or is found to be untrue, incomplete or incorrect during the term of the Contract or County Privilege.

Execution by Corporation

Corporation's Name

President's Printed Name and Signature

Telephone

Email

Secretary Signature

Date

Execution by LLC

LLC Name

*Member/Manager Printed Name and Signature

Date

Telephone and Email

Execution by Partnership/Joint Venture

RSM US LLP

Partnership/Joint Venture Name

Dan Sethness

*Partner/Joint Venturer Printed Name and Signature

11-19-25

Date

847 413 2022 Dan.Sethness@rsmus.com

Telephone and Email

Execution by Sole Proprietorship

Printed Name Signature

Assumed Name (if applicable)

Date

Telephone and Email

Subscribed and sworn to before me this

19th day of November 2025

My commission expires: November 12, 2028

Notary Public Signature

Notary Seal

DANIEL A GORDON
OFFICIAL SEAL
Notary Public - State of Illinois
Commission No. 999856
My Commission Expires November 12, 2028

*If the operating agreement, partnership agreement or governing documents requiring execution by multiple members, managers, partners, or joint venturers, please complete and execute additional Contract and EDS Execution Pages.

SECTION 6
COOK COUNTY SIGNATURE PAGE

ON BEHALF OF THE COUNTY OF COOK, A BODY POLITIC AND CORPORATE OF THE STATE OF ILLINOIS, THIS CONTRACT IS HEREBY EXECUTED BY:

Raffi Sarrafian Digitally signed by Raffi Sarrafian Date: 2026.06.18 13:59:10 -05'00'

Cook County Chief Procurement Officer — Date

APPROVED AS TO FORM:

James Beligratis

Assistant State's Attorney (Required on contracts over $1,000,000 — May 26, 2026 — Date

CONTRACT TERM & AMOUNT

2514-08110
Contract #

November 17, 2026 – November 16, 2029, with two (2) one-year renewals
Original Contract Term — Renewal Options (If Applicable)

$6,950,354.00
Contract Amount

May 14, 2026
Cook County Board Approval Date (If Applicable)

APPROVED BY THE BOARD OF
COOK COUNTY COMMISSIONERS
MAY 14 2026
COM _____