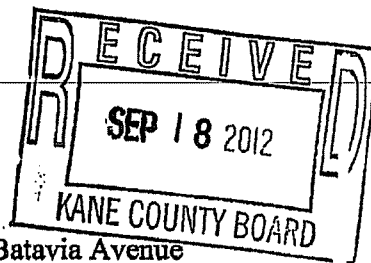


County of Kane
Office of County Board
Kane County Government Center



Karen McConnaughay
Chairman
630-232-5930



719 Batavia Avenue
Geneva, Illinois 60134
Fax 630-232-9188

DOCUMENT VET SHEET
for
Karen McConnaughay
Chairman, Kane County Board

Name of Document: Agreement for Riverboat Audit

Submitted by: Tim Keovongsak / Purchasing Dept.

Date Submitted: September 18, 2012

Examined by: Joseph Lulves
(Print name)

[Signature]
(Signature)

9-20-12
(Date)

Post on Web: Yes No Atty. Initials [Signature]

Comments:
Attached is a professional service agreement for Riverboat Audit which going to be enter with Wermer, Rogers, Doran & Ruzon, requires review and Chairman's signature of approval to proceed with execution of this agreement. Please return executed Agreement to Purchasing Office or contact when ready for pick up.

Attachment: Contract for Professional Service Agreement

Chairman signed: Yes No SEPTEMBER 25, 2012
(Date)

Document returned to: TIM KEOVONGSAK

CONTRACT FOR PROFESSIONAL SERVICES

Agreement for Riverboat Audit

This agreement is entered into this 25 day of September, 2012, and will be effective as of the date of final execution of this contract, between the **COUNTY OF KANE** with offices at 719 S. Batavia Avenue, Geneva, Illinois 60134 (the "**County**"), a body corporate and politic existing under the laws of the State of Illinois and a unit of local government under §1 of Article VII of the Illinois Constitution (Ill. Const., Art. VII, §1), and **WERMER, ROGERS, DORAN & RUZON, LLC**, 755 Essington Road, Joliet, IL 60435 (the "**Consultant**"). For and in consideration of the mutual promises set forth herein, the parties agree as follows:

§ 1. Purpose of agreement

The County desires to employ the services of the Consultant to assist with auditing the Riverboat fund.

§ 2. Scope of services

The services to be provided by the Consultant (the "Work"), are set forth in Attachment 1.

§ 3. Term of this agreement

The term of this agreement will commence in October 2012 and unless unforeseeable problems are encountered, the engagement should be completed by November 2012.

§ 4. Relationship of parties

The Consultant will perform the Work for the County. The relationship between the parties is that of a buyer and seller of professional services and as such the Consultant is an independent contractor of the County in the performance of the Work and it is understood that the parties have not entered into any joint venture or partnership. The Consultant is not an employee or the agent of the County for any purpose.

§ 5. Compensation

The County will pay the Consultant for the performance of services hereunder based upon the compensation schedule set forth in Attachment A.

§ 6. Terms and conditions

- (a) The County Board Chairman of the Kane County Board (The "**Chairman**"), or her written designee, shall act as the County's representative (the "**Client**") with respect to the Work and shall transmit to and receive from the Consultant information with respect to the Work. The Consultant shall coordinate all work through the Client and shall report results of all work directly to the Client.
- (b) The Chairman may, by written order, make changes in specific work items if such changes are within the scope of services set forth in §2. If any such change is not within the scope of services, the Consultant will so notify the Chairman and will submit a proposed change

order reflecting an increase (or decrease) in the work. Hourly rates for additional work will be at \$175 per hour. No such change order will be effective to modify this agreement unless it has first been reduced to writing and approved by all undersigned parties.

- (c) The County may, anytime and without cause, upon notice to the Consultant terminate this agreement before completion of the Work. Upon termination, the Consultant will cease all work under this agreement and will turn over to the County all information, records, documents, data, property, publications or other material theretofore received or prepared by the Consultant under or resulting from this agreement, all of which will become the property of the County. The Consultant will submit a final invoice for all work done through the date of termination which will be paid within 45 days of its receipt. In the event of termination, only actual time spent and expenses incurred in the performance of the Work prior to termination will be compensated. The County will have no liability for lost profits, overhead or other consequential or incidental damages. In the event of termination, the County will be free to abandon the work or retain another consultant to complete the Work.
- (d) The obligations of the County under this agreement are contingent upon the prior appropriation of funds by the Kane County Board if applicable.
- (e) The Consultant will maintain books, records, documents, time sheets and other evidence pertinent to its performance of the Work according to generally accepted accounting principles and practices consistently applied. The County or its authorized representatives will have access to such books, records, documents and other evidence for inspection, audit, and copying. The Consultant will provide appropriate facilities for such access and inspection during normal business hours.

§ 7. Ownership of Documents and Confidentiality

All documents, including all original drawings, specifications, tables and data prepared or collected in the course of the Work are and remain the property of the County; shall be maintained as confidential property of the County, shall not be disclosed in whole or in part, to any non-parties to this agreement except at the direction of the County. All data obtained from the County, including digital mapping information, is to be used solely for the purpose of the Work, and shall not be retained by the Consultant for use in any other manner.

§ 8. Responsibility of Consultant

The Consultant shall perform the Work in accordance with generally accepted and currently recognized practices and principles applicable to the performance thereof and in a manner consistent with that level of care and skill ordinarily exercised by professionals currently performing such work in the same locality under similar conditions. The Consultant represents and warrants that it has thoroughly reviewed the Work; that it is thoroughly familiar with the field of knowledge bearing upon the performance of the Work; that it has any licenses, permits or approvals necessary or appropriate to perform the Work; and that it can produce the Work within the term of this agreement and for the compensation stated herein.

§ 9. Indemnity

The Consultant shall indemnify, defend (with counsel reasonably satisfactory to those parties to be defended), and hold the County, its elected officials, the Committee, the Chairman, and their respective agents and employees, harmless from any and all claims, demands, liabilities, damages, loss, cost or expense for or on account of any injury or damage which may arise or which may be alleged to have arisen out of or in connection with, or as a result of any negligent acts, errors and/or omissions of the Consultant, its subcontractors, and their respective employees and agents, in performing the Work, including, but not limited to, claims for releases or disposal of hazardous substances or wastes under CERCLA, RCRC, or any similar federal or state environmental law or regulation. Except as to professional liability, such indemnification shall not be limited by reason of the enumeration of any insurance coverage herein provided.

§ 10. Insurance

The Consultant will obtain prior to the commencement of the Work and will maintain for a minimum of 3 years following completion of the Work the following insurance coverage:

- | | |
|----------------------------|---|
| (a) Workers Compensation | Shall be in accordance with the provisions of the laws of the State of Illinois |
| (b) General Liability | \$2,000,000 combined single limit (or equivalent); |
| (c) Automobile Liability | \$1,000,000 combined single limit (or equivalent); |
| (d) Excess Liability | \$2,000,000 each occurrence; and |
| (e) Professional Liability | \$2,000,000 per claim. |

Prior to commencement of the Work, the Consultant will furnish the County with a certificate of insurance evidencing the coverage listed above, which names the County as an additional insured on all policies except Workmen’s Compensation and Professional Liability, and provides that the County will receive not less than 30 days’ prior written notice of any cancellation of or material change in the policy.

§ 11. Equal Employment Opportunity

Section 6.1 of the Illinois Department of Human Rights Rules and Regulations is hereby incorporated herein by this reference as though fully set forth.

§ 12. No subcontracts

The Consultant will be held responsible for the performance of the Work. No part of the Work may be the subject of a subcontract between the Consultant and any other person without the prior written consent of the Director.

§ 13. Notice

Any notice, invoice, certification or communication required or permitted hereunder shall be sufficiently given if served personally, sent *via* fax, or sent by first class mail, postage prepaid to the Kane County Board, attention Karen McConnaughay, Chairman, Kane County Government Center, 719 S. Batavia Ave., Geneva, IL 60134, (Fax No. 630.232.9188).

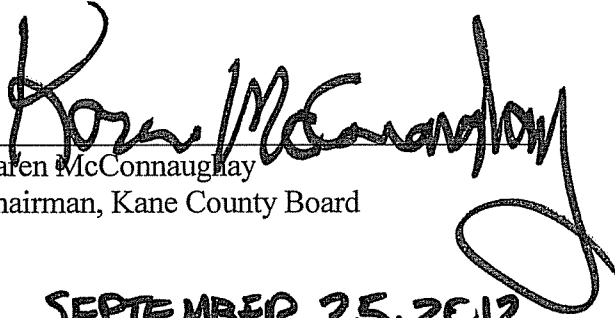
Notice *via* fax shall be effective as of the date and time set forth on the fax transmittal sheet produced by the sending fax machine. Notice by first class mail shall be effective four days after mailing.

§ 14. Miscellaneous

- (a) This agreement constitutes the entire agreement between the parties and supersedes any prior agreement relating to the subject matter hereof. This agreement may be modified or amended only by a duly authorized written instrument executed by the parties hereto.
- (b) The agreement shall be governed by and construed in accordance with the laws of the State of Illinois. Any action brought under or which relates to this agreement shall be brought in Kane County, Illinois.
- (c) This agreement shall be binding upon and shall inure to the benefit of the parties and their successors and assigns, provided, however, that neither party may assign this agreement without the prior written consent of the other.
- (d) The waiver by one party of any breach of this agreement or the failure of one party to enforce at any time, or for any period of time, any of the provisions hereof, shall be limited to the particular instance and shall not be deemed to be a waiver of any future breach or a waiver of any provision of this agreement.
- (e) Nothing in this agreement shall be construed as creating any personal liability on the part of any officer, employee or agent of any public body that may be a party to this agreement, nor shall it be construed as giving any rights or benefits under this agreement to anyone other than the parties hereto.
- (f) All exhibits referred to in this agreement are attached and by this reference incorporated herein as though fully set forth.
- (g) This agreement may be executed in any number of counterparts, all such counterparts taken together constituting but one and the same agreement.

(h) If any action is filed under or relating to this agreement, the non-prevailing party (as determined by the Court) shall pay, in addition to all other amounts which the non-prevailing party may be ordered to pay, the prevailing party's costs, expenses and reasonable attorney's fees.

The County of Kane

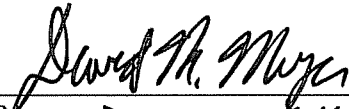


Karen McConnaughey
Chairman, Kane County Board

SEPTEMBER 25, 2012

Date

Wermer, Rogers, Doran & Ruzon, LLC



Name: **DAVID M. MEYER**
Title: **PARTNER**

9/18/2012

Date

September 10, 2012

To the Chairman of the County Board
Kane County, Illinois

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Kane County (the "County or "you").

We will apply the agreed-upon procedures which the County has specified, listed below to the Riverboat Fund of the County for the period December 1, 2004 through September 30, 2012. This engagement is solely to assist the County in reporting the balances of the County's Riverboat Fund. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the County. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Schedule of Procedures to be Performed

- Calculate the amount of actual funds available for distribution after all encumbrances have been accounted for in the County's Riverboat Fund as of September 30, 2012, based on information provided by the County for the period from December 1, 2004 through September 30, 2012.
- Provide recommendations on changes in grant administration going forward.
- Determine the status and balance in the tuition reimbursement account of the County's Riverboat Fund as of September 30, 2012, based on information provided by the County for the period from December 1, 2004 through September 30, 2012.
- Provide recommendations for administration of the tuition reimbursement program.

Because the agreed-upon procedures listed above do not constitute an examination, we will not express an opinion on the County's Riverboat Fund information. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the County, and should not be used by anyone other than this specified party. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You are responsible for the presentation of the County's Riverboat Fund information, in accordance with the requirements of the County; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee the services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

David Meyer is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Other members of the staff, as necessary, will assist him.

We plan to begin our procedures in October, 2012 and, unless unforeseeable problems are encountered, the engagement should be completed by November, 2012. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentations of the County's Riverboat Fund information.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, travel, copies, etc.). We anticipate that our gross fee, including expenses will range from \$7,500.00 to \$12,500.00, depending on the quality of the County's records. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoice for these fees will be rendered upon completion of the engagement and is payable on presentation.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please contact our office. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return in to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

Sincerely,

WERMER, ROGERS, DORAN & RUZON, LLC
Certified Public Accountants

WRDR:mas