

CITY OF BLOOMINGTON, ILLINOIS

**AUDITOR'S COMMUNICATION TO THE
MAYOR, CITY COUNCIL AND MANAGEMENT**

For the Year Ended
April 30, 2015



CITY OF BLOOMINGTON, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	2-12
• Passed Adjustments	
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT	13-23
FIRM PROFILE	

3201 W. White Oaks Dr., Suite 102
Springfield, Illinois 62704

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

October 30, 2015

To the Honorable Mayor and
Members of the City Council
City of Bloomington
109 E. Olive Street
Bloomington, Illinois 61701

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on July 14, 2015.

Auditing standards require the communication of internal control related matters to those charged with governance. Our communications of significant deficiencies in internal control are included in a separate letter dated October 30, 2015. Our communication of deficiencies in internal control and other comments to management, as well as a listing of future pronouncements that may affect the City of Bloomington, Illinois, are enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City of Bloomington, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Sikich LLP
By: Chad A. Lucas, CPA
Partner

3201 W. White Oaks Dr., Suite 102
Springfield, Illinois 62704

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

October 30, 2015

To the Honorable Mayor and
Members of the City Council
City of Bloomington
109 E. Olive Street
Bloomington, Illinois 61701

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bloomington, Illinois for the year ended April 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 13, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Bloomington are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year with the exception of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25*. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- (1) Management's estimate of the allowance for doubtful accounts is based on an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- (2) Management's estimate of depreciable useful lives of capital and intangible assets is made at the time the asset is placed into service and involves various judgments and assumptions based on prior experience. We believe the estimates used by the City are reasonable.
- (3) Management's estimate of claims payable for health self-insurance, general liability insurance, and workers compensation by a third party administrator uses various judgments and assumptions for the Incurred but Not Reported (IBNR) liability. Management reviews these calculations and assumptions. We tested the propriety of the information underlying management's estimates and concluded that management's estimates are reasonable.
- (4) Management's estimate of investments is based on fair value, except for Illinois Funds which are recorded at amortized cost. We tested the propriety of information underlying management's estimates. Based on our procedures, we conclude that management's estimate is reasonable.
- (5) Management's estimate of pension plan and other post employment benefit plan asset/liability is based on the difference between the actuarially determined annual required contribution and amounts paid by the City. We analyzed the City's methodology, obtained the actuarial calculation reports, and concluded the estimates are reasonable.
- (6) Management's estimate of unbilled revenue for utilities usage is recognized when usage occurs. We tested the underlying information supporting unbilled revenue and concluded that management's estimate is reasonable.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 30, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information as listed in the table of contents which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Bloomington and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Sikich US". The signature is written in a cursive, flowing style.

Sikich LLP
Springfield, Illinois

EFFECTS SCHEDULE

Description	City of Bloomington (CLIENT)		General (OPINION UNIT)		
	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		-	-	-	-
To recognize grant receivable/revenue	Known	16,933	-	-	(16,933)
Overstatement of accounts receivable	Known	(45,000)	-	45,000	-
Totals		\$ (28,067)	\$ -	\$ 45,000	\$ (16,933)

EFFECTS SCHEDULE

	City of Bloomington			Debt Service	
	(CLIENT)			(OPINION UNIT)	
	For the Year Ended			<u>4/30/2015</u>	
	All entries posted as Debit (Credit)				
Description	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		\$ -	\$ -	(6,531)	6,531
Totals		\$ -	\$ -	(6,531)	6,531

EFFECTS SCHEDULE

		City of Bloomington		Library Funds	
		(CLIENT)		(OPINION UNIT)	
		For the Year Ended		<u>4/30/2015</u>	
All entries posted as Debit (Credit)					
Description	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		\$ -	\$ -	(3,759)	3,759
To recognize grant receivable/revenue	Known	37,500	-	-	(37,500)
Totals		\$ 37,500	\$ -	\$ (3,759 00)	\$ (33,741)

EFFECTS SCHEDULE

City of Bloomington
(CLIENT)

Aggregate Nonmajor
(OPINION UNIT)

For the Year Ended 4/30/2015

All entries posted as Debit (Credit)

Description	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		-	-	-	-
Overstated Accounts Receivable	Likely	(9,985)	-	-	9,985
Totals		\$ (9,985)	\$ -	\$ -	\$ 9,985

EFFECTS SCHEDULE

Description	City of Bloomington (CLIENT)			Water (OPINION UNIT)	
	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		\$ -	\$ -	(14,613)	14,613
Overstated Accounts Receivable	Likely	(26,824)	-	-	26,824
Overstatement of CIP and accounts payable	Known	(21,939)	21,939	-	-
Overstatement of CIP and accounts payable	Likely	(19,838)	19,838	-	-
Understatement of accounts payable	Known	-	(36,784)	18,678	18,106
Totals		\$ (68,601)	\$ 4,993	\$ 4,065	\$ 59,543

EFFECTS SCHEDULE

		City of Bloomington		Sewer	
		(CLIENT)		(OPINION UNIT)	
		For the Year Ended		<u>4/30/2015</u>	
All entries posted as Debit (Credit)					
Description	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		\$ -	\$ -	-	-
Overstated Accounts Receivable	Likely	(8,324)	-	-	8,324
Understatement of accounts payable	Known	-	(23,623)	-	23,623
Totals		\$ <u>(8,324)</u>	\$ <u>(23,623)</u>	\$ -	\$ <u>31,947</u>

EFFECTS SCHEDULE

City of Bloomington
(CLIENT)

Stormwater Management
(OPINION UNIT)

For the Year Ended 4/30/2015

All entries posted as Debit (Credit)

Description	Known or Likely	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current year effect of prior year entries		\$ -	\$ -	\$ -	\$ -
Overstated Accounts Receivable	Likely	(4,688)	-	-	4,688
Totals		\$ (4,688 00)	\$ -	\$ -	\$ 4,688

3201 W. White Oaks Dr., Suite 102
Springfield, Illinois 62704

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

October 30, 2015

To City Management
City of Bloomington
109 E. Olive Street
Bloomington, Illinois 61701

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bloomington, Illinois (City) as of and for the year ended April 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

During our audit we became aware of certain matters which we communicate only to management. While many of these are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this letter.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various City personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The City's written responses to the matters discussed have not been subjected to the audit procedures in the audit of the financial statements, and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.



Springfield, Illinois
October 30, 2015

RECOMMENDATIONS FOR IMPROVEMENTS

CONTROL DEFICIENCIES

[REDACTED]

[REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED] [REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]

CONTROL DEFICIENCIES - Continued

[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]

ADVISORY COMMENTS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ADVISORY COMMENTS - Continued

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]

[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

ADVISORY COMMENTS - Continued

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ADVISORY COMMENTS – Continued

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ADVISORY COMMENTS – Continued

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued a number of pronouncements that will impact the City in the future.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which replaces Statements No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and No. 50, *Pension Disclosures-an amendment of GASB No. 25 and No. 27*, requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability and requires new note disclosures and required supplementary information. This statement is effective for the City's year ending April 30, 2016.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – amends GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and requires that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. This statement is effective for the City's year ending April 30, 2016.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for financial statements for the City's year ending April 30, 2016.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions in Statement No. 74 are effective for OPEB plan or sponsoring employer financial statements for the City's year ending April 30, 2018.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The provisions in Statement No.75 are effective for the City's year ending April 30, 2019.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, reduces the generally accepted accounting principles (GAAP) hierarchy to two categories of authoritative GAAP: officially established accounting principles – GASB Statements (Category A) and GASB Technical Bulletins; GASB Implementation Guides; and literature of the American Institute of Certified Public Accountants cleared by the GASB (Category B). Statement No. 76 also addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Statement No. 76 is applicable for the City's year ending April 30, 2017 and should be applied retroactively. Earlier application is permitted.

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government's tax revenues. The requirements of this statement are effective for the City's year ending April 30, 2017.

We will advise the City of any progress made by GASB in developing these and other future pronouncements that may have an impact on the financial position and changes in financial position of the City.

Sikich Snapshot

Organization

Sikich is a dynamic professional services firm specializing in accounting, technology, investment banking and advisory services. Founded in 1982, we are now one of the country's Top 35 largest CPA firms and among the top 1 percent of all enterprise resource planning solution partners in the world.

Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

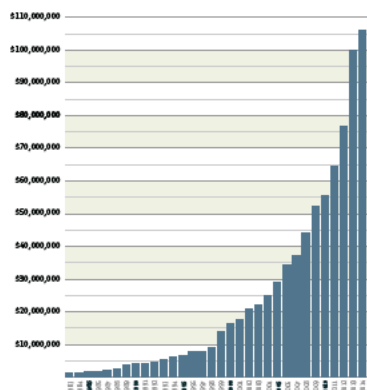
- › Agriculture
- › Construction & Real Estate
- › Government
- › Manufacturing & Distribution
- › Not-for-Profit
- › Oilfield Services

Statistics

2014 Revenues	\$106.5M
Total Partners	87
Total Employees	650
Total Personnel	735

Personnel count as of February 17, 2015

Sikich Total Revenues



Awards

- › *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2015
- › Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2015
- › *Accounting Today* Top 100 Firms: ranked 34th nationally, 2014
- › *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2014
- › *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 32nd nationally, 2014
- › Microsoft Dynamics Inner Circle and President's Club, 2014
- › *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 12th, 2014
- › Best Places to Work in Indiana, 2014
- › Best Places to Work in Illinois, 2014
- › *Bob Scott's Insights* Value Added Reseller Stars, 2014
- › *Inc.* Magazine's Inc. 500|5000: ranked 4,627th fastest-growing private company nationally, 2013
- › *Crain's Chicago Business* Fast Fifty: ranked 49th, 2013
- › Alfred P. Sloan Award for Excellence in Workplace Effectiveness & Flexibility, 2013
- › *Daily Herald Business Ledger* Book of Lists: ranked 5th, "Accounting Firms;" Chicago Western Suburbs, 2013
- › *Springfield Business Journal* Book of Lists: ranked 1st, "Accounting Firms;" Springfield, Illinois, 2013
- › *Chicago Tribune's* Chicago's Top Workplaces, 2013
- › *Crain's Chicago Business* Top 25 Firms: ranked 11th in Chicagoland, 2013

SERVICES

- › Accounting & Assurance
- › Business Valuation
- › Dispute Advisory
- › ERP & CRM Software
- › Human Resources Consulting
- › Insurance Services
- › Investment Banking & Corporate Finance
- › IT Services
- › Marketing & Public Relations
- › Retirement Planning
- › Supply Chain
- › Tax Planning
- › Wealth Management



877.279.1900 | info@sikich.com
www.sikich.com

Sikich Snapshot

Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Microsoft Partner

Gold Enterprise Resource Planning

Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- › Microsoft Small Business Specialist
- › MCP (Microsoft Certified Professional)
- › MCSE (Microsoft Certified System Engineer)
- › CCNA (Cisco Certified Network Associate)
- › CCDA (Certified Cisco Design Associate)
- › CCEA (Citrix Certified Enterprise Administrator)
- › MRMS (Microsoft Retail Management Systems)
- › CISA (Certified Information Systems Auditor)
- › CNE (Certified Novell Engineer)
- › MS CSM (Microsoft Customer Service Manager)
- › MS CAE (Microsoft Certified Account Executive)
- › MCDBA (Microsoft Certified Database Admin.)



leading **edge** alliance

innovation • quality • excellence

Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

**International Accounting Bulletin, 2011*



Sikich is proud to be part of PrimeGlobal

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

Securities are offered through Sikich Corporate Finance LLC, a registered broker dealer with the Securities Exchange Commission and a member of FINRA/SIPC. Advisory services offered through Sikich Financial, a Registered Investment Advisor. General securities offered through Triad Advisors, Member FINRA/SIPC. Triad Advisors and Sikich Financial are not affiliated.

LOCATIONS:

Corporate Office

1415 W. Diehl Rd., Suite 400
Naperville, IL 60563
(630) 566-8400

Boston, MA

(508) 485-5588

Chicago – Monroe Street

(312) 541-9300

Chicago – Wacker Drive

(312) 648-6666

Decatur, IL

(217) 423-6000

Denver, CO

(720) 200-0142

Houston, TX

(832) 831-3540

Indianapolis, IN

(317) 842-4466

Milwaukee, WI

(262) 754-9400

Rockford, IL

(815) 282-6565

Springfield, IL

(217) 793-3363

St. Louis, MO

(314) 275-7277



877.279.1900 | info@sikich.com

www.sikich.com