

**GRUNDY COUNTY  
BID PROPOSAL  
FISCAL YEAR ENDING NOVEMBER 30, 2016  
WITH OPTIONS FOR 2017 AND 2018  
DATED: MAY 9, 2016**



*Prepared by:  
Tawnya R. Mack, CPA  
Mack & Associates, P.C.  
Certified Public Accountants*

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Morris, IL 60450  
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TAWNIA R. MACK, CPA  
LAURI POPE, CPA  
ERICA BLUMBERG, CPA  
TREVOR DEBELAK, CPA  
MATT MELVIN  
CHRIS CHRISTENSEN  
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

May 9, 2016

Grundy County  
Attn: Doug Pryor, Administrator  
1320 Union Street  
Morris, IL 60450

Dear Members of the Board:

Mack & Associates, P.C. appreciates this opportunity to re-introduce our firm to Grundy County. We are proposing to provide auditing services to Grundy County for the fiscal year ending November 30, 2016 with the option to provide auditing services for the fiscal years ending 2017 and 2018. As outlined in the following proposal, our experienced staff will be committed to providing the highest quality of service.

Mack & Associates, P.C. will audit Grundy County's financial statements for the fiscal year ending November 30, 2016 with the option to provide auditing services for the fiscal years ending 2017 and 2018. The audit will be executed in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America and the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. We will prepare the reports as detailed in this proposal.

This proposal illustrates why Mack & Associates, P.C. is qualified to serve as the external audit firm for Grundy County. It also demonstrates how we differentiate our services from other firms. Mack & Associates, P.C. is a local firm that is dedicated to providing clients with small firm attention and large firm expertise.

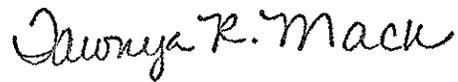
Having over 17 years of experience performing audits, I am confident my staff and I are the best suited to be of service to you within the required time set. All accountants and CPAs on staff are qualified to perform audits and each staff member has met the continuing professional education requirements prescribed by Government Auditing Standards to enhance our proficiency to perform audits.

As the accounting world is continually changing, requirements for public accountants are increasing. We participate in on-going peer reviews to ensure we are compliant with all regulations. A copy of our most recent peer review is attached.

Our proposal represents a firm and irrevocable offer valid for 90 days for the fiscal year ending November 30, 2016 with the option to provide auditing services for the fiscal years ending 2017 and 2018. We will provide an annual engagement letter to reconfirm our agreement.

Mack & Associates, P.C. is fully committed to providing Grundy County with superior service. We appreciate the opportunity to submit this proposal. This proposal is being submitted by Tawnya R. Mack, Partner, who is authorized to negotiate and execute a contract with Grundy County. If you have any questions, please feel free to contact me at (815) 942-3306, extension 21.

Sincerely,

A handwritten signature in black ink that reads "Tawnya R. Mack". The signature is written in a cursive style with a large, stylized initial 'T'.

Tawnya R. Mack, CPA  
Mack & Associates, P.C.

## Detailed Proposal

### Services To Be Provided

We agree to provide the following services to Grundy County during the course of this engagement:

- Mack & Associates, P.C. will audit Grundy County's financial statements for the fiscal year ending November 30, 2016 with the option to provide auditing services for the fiscal years ending 2017 and 2018.
- Preparation (and submission as applicable) of the following:
  - Annual Budget (County)
    - 10 draft copies to Finance Committee
    - 20 final copies for October County Board meeting
  - Annual Financial Report, including all applicable statements, footnotes and schedules (County, Circuit Clerk, ETSB & Insurance Trust)
  - Independent Auditors' Reports (County, Circuit Clerk, ETSB & Insurance Trust)
  - Annual Federal Financial Compliance Report (Single Audit) (County)
  - SAS 114 letter (County, Circuit Clerk, ETSB & Insurance Trust)
  - SAS 115 letter (County, Circuit Clerk, ETSB & Insurance Trust)
  - Annual Financial Report for the Illinois Comptroller Office (County)
    - 3 copies
  - Any other reports that may be required
  - All reports including the County's management discussions and analysis will be provided as drafts prior to finalizing.
- Presentation of the audit and management letter to the Board
  - 15 bound, 1 unbound copy and 1 pdf of Circuit Clerk, ETSB & Insurance Trust
  - 25 bound, 1 unbound copy and 1 pdf of County
- Property Tax Levy assistance (County)
- The audit firm will be available to answer questions as they arise

Please refer to Proposed Timing of Services on page 6 regarding work for fiscal year ending November 30, 2016.

### Firm Profile

Mack & Associates, P.C., located at 116 E. Washington St. in downtown Morris, is a public accounting firm specializing in municipal audits as well as income tax preparation for individuals and businesses. We provide bookkeeping and payroll processing services for businesses and municipalities. We assist with business set up and computer and professional support. Our firm also performs audits of construction companies, non-profit entities as well as other businesses.



Certified Public Accountants

[www.mackcpas.com](http://www.mackcpas.com)

Our mission is to provide the best possible service through a combination of large firm expertise and resources with small firm costs and attention. We seek to assist our clients with services ranging from setting up day to day accounting systems to auditing large municipal entities.

As a local mid-sized firm, our ability to serve all of our clients with the personal attention they deserve accompanied with the professionalism and expertise a larger firm can provide separates us from other accounting firms. We remain proactive throughout the year, keeping our clients aware of current legislation as well as making sure our clients are in full compliance with all laws and regulations.

### **Independence**

Standards require that we be without bias with respect to your operations. Our firm is independent of Grundy County as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Offices' Governmental Auditing Standards.

Because Mack & Associates, P.C. is required to follow GAO independence standards mentioned in the previous paragraph, any prior relationships would not constitute any conflicts of interest relative to performing the proposed audit. In addition, Mack & Associates, P.C. shall give Grundy County written notice of any relevant professional relationships entered into during the period of this agreement.

### **License to Practice in Illinois**

Mack & Associates, P.C. is licensed to practice in the State of Illinois, license number 060-010554. In addition, all key professional staff assigned are properly licensed as well.

### **Continuing Professional Education**

All personnel assigned to the engagement have completed continuing professional education (CPE) requirements. This includes CPE specific to governmental audits. Personnel have also attended in-house training specific to auditing requirements. Throughout the past few years, team members have attended classes in the following topics: Governmental Report Review, Documenting and Reviewing Field Work, Auditor's Risk Assessment Process, Governmental Accounting & Auditing, Materiality, Sampling, Test of Controls and Government Conference.

### *Professional Standards Associations and Regulatory Organizations*

- American Institute of Certified Public Accountants (AICPA)
- Illinois CPA Society (ICPAS)
- AICPA's Governmental Audit Quality Center

Mack & Associates, P.C. and its partners or shareholders have not been subject to any disciplinary action of the State of Illinois, the Illinois CPA Society, or the AICPA.



## Quality Control

To ensure quality, Mack & Associates, P.C. is subject to a Peer Review of our audits every three years. Mack & Associate's review organization was Phillips & Associates of Bloomington, Illinois for our most recent peer review, which was conducted in April 2015. We have included a copy of the peer review report as well as the AICPA acceptance letter.

## Audit Approach

Mack & Associates takes a risk-based approach to auditing. Our firm has invested in auditing software and training, which provides the staff with the most up-to-date knowledge and guidelines for each of our audits.

Preliminary audit work will include assessment of risks and documentation of internal controls, and will consist primarily of inquiries and observations of Grundy County staff. Based on the results of these procedures, we will identify risk areas and develop a detailed audit testing plan specific to Grundy County. During this phase, we will be requesting certain financial reports from county staff in order to assist in planning of our audit procedures.

Detailed audit procedures (including Single Audit procedures) will be performed by the entire engagement staff during fieldwork, and will consist of analytical procedures and examinations of supporting documentation in order to verify year-end account balances and significant transactions during the year under audit.

Procedures for County audits typically include:

- Examination of monthly and year-end bank statements and reconciliations
- Review of the County's general ledger detail
- Vouching and confirmation of revenues
- Examination of significant disbursements and a sample of random disbursements
- Analysis of payroll and related account balances, including detailed testing of payroll transactions
- Examination of other documentation significant to the County's activities during the year under audit.

Audit wrap-up and preparation of financial reports will be performed by audit staff at our offices immediately after final auditing procedures, and drafts of all required reports will be delivered by the deadlines described below.

Auditing software will be used throughout the engagement for purposes of tracking audit adjustments (if any), performing analytical comparisons, and drafting audit reports. However, our firm does not perform "paperless" audits, and hard copies of the County's supporting documentation and financial reports will be required.



Audit work papers shall remain in the custody of the auditor; however, the succeeding independent auditors will be given access to audit work papers and have the right to copy such work papers pertaining to audits for fiscal years 2016, 2017 and 2018 for a period of up to 5 years after the audits have been completed.

### **Proposed Timing of Services (each fiscal year)**

- Preliminary work and planning: completed by November 20th
- Audit Fieldwork and testing: completed by December 23rd
- Wrap-up and report drafting: completed by January 15th
- Delivery of final reports: by January 30th (each fiscal year)
- Audit Presentations: before February 28th

## **Firm Qualifications**

### **Firm History**

Our firm was founded by Marvin Smith in 1965. In 1982, Marvin was then joined by his son Tim and together they ran Smith & Smith, PC. When Marvin passed away in 1988, Tim formed T.J. Smith & Associates where, now owner, Tawnya Mack began working for him in 1998. In 2003, Tawnya & Carrie Echols purchased the firm and began operations as Echols, Mack & Associates, P.C. In November of 2010, Tawnya took sole ownership and began operating as Mack & Associates, P.C. Tawnya is a certified public accountant, a member of the American Institute of Certified Public Accountants (AICPA), the Illinois Certified Public Accountant's Society (ICPAS) and licensed in the state of Illinois.

Mack & Associates, P.C. is the largest firm in Grundy County staffed entirely by local employees. Staff includes Lauri Pope, CPA, Erica Blumberg, CPA, Trevor Debelak, CPA, Matt Melvin, Chris Christensen, Stephanie Heisner and Sondra Rankin.

### **Key Personnel**

At Mack & Associates, P.C., one of our missions is to provide an atmosphere that will help our employees learn as individuals and as professionals. As long as our employees are growing, so is Mack & Associates, P.C. Our proposed engagement team is qualified to provide Grundy County with excellent customer service. Our work will be done in a timely manner and we will be available to Grundy County year-round to answer questions.

Mack & Associates, P.C. strives to create long-term relationships with our clients in order to demonstrate our commitment to them. We treat our clients with the utmost respect and integrity. Phone calls and emails are received the day they are made and returned within 24 hours. Mack & Associates, P.C. also has an in-house staff that is always at the office in order to access e-mails and any audit team requests.

We have provided resumes for every staff member on our team including our administrative personnel. Each staff member has extensive knowledge in the area of accounting whether it is through experience or thorough training. Please see **Exhibit A** for a detailed educational background, staff experience, and professional affiliations.



The following individuals will be the key personnel who may be assigned to the Grundy County.

<b>Team Member</b>	<b>Role</b>
Tawnya R. Mack, CPA	Engagement Partner
Lauri Pope, CPA	Senior Manager
Erica Blumberg, CPA	Manager
Matthew Melvin	Manager
Trevor Debelak, CPA	Staff Accountant
Chris Christensen	Staff Accountant

### **Professional Staff**

The proposed engagement team will consist of one Partner, one Senior Manager, two Managers and two staff accountants. Please see the resume section, **Exhibit A**, of our proposal for detailed information about the key personnel.

### **Continuity**

In order to provide an efficient work environment, Mack & Associates, P.C. stresses the importance to our employees that strong client relationships should be taken very seriously and continue over time. Since all engagement employees are involved in classes, seminars and in-house training; qualifications and skills are comparable.

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## Client List & References

### References

#### County References

**Livingston County**  
112 W Madison  
Pontiac, IL 61674  
John Clemmer, Finance Resource  
Specialist  
(815) 844-6705

**LaSalle County**  
707 Etna Road  
Ottawa, IL 61350  
Jerry Hicks, County Board Chairman  
(815)434-8242

**Kendall County**  
111 W Fox St  
Yorkville, IL 60560  
Jill Ferko, Treasurer  
(630) 553-4124

#### City and Village References

**Village of Seneca**  
340 N. Cash Street  
Seneca, IL 61360  
Therese Russell, Village Clerk  
(815) 357-8771

**City of Wilmington**  
1165 S. Water St  
Wilmington, IL 60481  
Kim Doglio, Accountant  
(815) 476-2175

**Village of Dwight**  
209 S Prairie Avenue  
Dwight, IL 60420  
Jared Anderson, Mayor  
(815) 584-2680

**City of Braidwood**  
141 W. Main Street  
Braidwood, IL 60408  
James Vehrs, Mayor  
(815) 458-2333

## Additional Information

### Current Engagements

Below is a listing of Mack & Associates current engagement clients to provide you with an idea of our experience.

Client	Financial Audit	A-133 Audit
Allen-Otter Creek CCSD 65	x	
Bensenville Firefighters Pension Fund	x	
Blackberry Township	x	
Bristol Township	x	
Bristol-Kendall Fire Protection District	x	
Bristol-Kendall Fire Protection District - Pension	x	
City of Braidwood	x	
City of Wilmington	x	x
Clinton Township	x	
Coal City School District	x	x
Community Foundation of Grundy County	x	
Cornell CCSD #426	x	
Earlville CUSD #9	x	
Elwood Fire Protection District	x	
Elwood Fire Protection Pension	x	
Emington-Campus Fire Protection District	x	
Erienna Nettle Creek Multi-Twp.	x	
Fall River Township	x	
Felix Township	x	
Fox Township	x	
Fox Valley YMCA	x	
Garfield Township	x	
Goodfarm Township	x	
Greenfield Township	x	
Grundy County	x	x
Grundy County 911 (ETSB)	x	
Grundy County Chamber of Commerce	x	
Grundy County Circuit Clerk	x	
Grundy County Economic Development Council	x	
Grundy County Housing Authority	x	
Grundy County Insurance Trust	x	

**Current Engagements (Continued)**

<b>Client</b>	<b>Financial Audit</b>	<b>A-133 Audit</b>
Grundy County PBC	x	
Grundy County Special Education Cooperative	x	x
General Federation of Women's Clubs	x	
Homer Fire Protection District	x	
Illinois Holstein Association	x	
Ingalls Park Subdiv. Improvement Assoc	x	
Kaneville Township	x	
Kendall County Public Safety Dispatch (KenCom)	x	
Kendall County PBC	x	
Kendall County Soil & Water Conservation District	x	
Kendall Township	x	
LaSalle County	x	x
LaSalle County Circuit Clerk	x	
LaSalle County ETSB	x	
LaSalle County Insurance Trust	x	
LaSalle/Putnam Educational Alliance for Special Education (LEASE)	x	x
Lisbon Township	x	
Little Rock Fox Fire Protection District	x	
Livingston County	x	x
Livingston County Circuit Clerk	x	
Maine Township	x	
Manhattan Public Library District	x	
Mazon-Verona-Kinsman District 2C	x	
Miller Township	x	
Miller Township CCSD 210	x	
Morris Elementary School District 54	x	x
Morris Fire & Ambulance District	x	
Morris High School	x	
Morris Township	x	
Nettle Creek Township	x	
Newark CCSD 366	x	
Newark Fire Protection District	x	
Newark Sanitary District	x	
Norman Wauponsee Multi Township	x	
Odell Grade School	x	
Oswego Fire Protection District	x	
Oswego Township	x	

**Current Engagements (Continued)**

<b>Client</b>	<b>Financial Audit</b>	<b>A-133 Audit</b>
Peotone Fire Protection District	x	
Reed Township Mosquito Abatement	x	
Riverton CUSD 14	x	x
Rockdale Fire Protection District	x	
Round Grove Township	x	
Sandwich CUSD 430	x	x
Saratoga CCSD 60C	x	
Saratoga Township	x	
Saunemin Township	x	
Seneca Volunteer Ambulance Squad	x	
South Wilmington Fire Protection District	x	
Southern Will County Cooperative for Special Education	x	x
Summit Hill School District	x	x
Sunnycrest Fire Protection District	x	
SWEB Sanitation District	x	
Three Rivers Education for Employment System	x	x
Union Township	x	
Victor Township	x	
Village of Carbon Hill	x	
Village of Dwight	x	
Village of East Brooklyn	x	
Village of Essex	x	
Village of Gardner	x	
Village of Godley	x	
Village of Lisbon	x	
Village of Newark	x	
Village of Seneca	x	
Village of Shabbona	x	
Village of South Wilmington	x	
Village of Verona	x	
Wauponsee Township	x	
Wilco Area Career Center	x	
Wilmington School District 209-U	x	x

**Contractual Agreement**

Between

**Mack & Associates, P.C.**

And

**Grundy County**

Mack and Associates P.C. and the Grundy County hereby enter in to an agreement for auditing services.

As stated in the proposal, Mack & Associates, P.C. will perform auditing services as agreed upon for the following fees:

	2016	2017	2018
Grundy County (includes Circuit Clerk)	\$ 42,500	43,600	44,800
911 - ETSB	4,850	5,050	5,195
Insurance Trust	3,150	3,250	3,350
Budget Prep ( <i>for following year</i> )	3,650	3,850	3,895
	<i>(for 11/30/17)</i>	<i>(for 11/30/18)</i>	<i>(for 11/30/19)</i>

Any additional work that may need to be completed is billed at a rate of \$125/hour. Fees will be billed upon completion of report.

*Tawnya R. Mack 5/09/16*

Tawnya R. Mack, CPA  
Mack & Associates, P.C.

Date

Grundy County, Illinois

Date



## Tawnya R. Mack, CPA, Partner

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Tawnya R. Mack, CPA has over 17 years of experience performing audits. She has been a partner on over 95 audits per year over the past 12 years. Tawnya specializes in local government audits including assistance with budget and levy preparation. Tawnya also has extensive knowledge of State statutes and compliance requirements in regards to budget and levy preparation and reporting requirements for TIF districts and Property Tax Extension Limitation Law (PTELL). She also has a vast knowledge of County statute guidelines as well as reporting requirements.



Phone: 815-942-3306 Ext. 21  
Fax: 815-942-9430  
E-mail: [tmack@mackcpas.com](mailto:tmack@mackcpas.com)

### **Education**

Bachelor of Business Administration, Accounting  
University of St. Francis, Joliet, IL

### **Titles, Memberships**

Certified Public Accountant (CPA), 2000  
Member of Illinois CPA Society (ICPAS)  
Member of American Institute of Certified Public Accountants (AICPA)

### **Experience**

Mack & Associates, P.C.  
Echols, Mack & Associates, P.C.  
T.J. Smith & Associates, P.C.

## Lauri Pope, CPA

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Lauri Pope, CPA has 20 years of experience in accounting, 10 in the private sector with a Fortune 500 Company. She has managed over 70 audits over the past year. Lauri specializes in audits of local governments including assistance with budget and levy preparation. She is the managing partner in charge of audit quality control monitoring and is a member of the AICPA Governmental Audit Quality Center.



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### **Education**

Bachelor of Business Administration, Accounting  
University of St. Francis, Joliet, IL

### **Titles, Memberships**

Certified Public Accountant (CPA), 1997  
Member of Illinois CPA Society (ICPAS)  
Member of American Institute of Certified Public Accountants (AICPA)

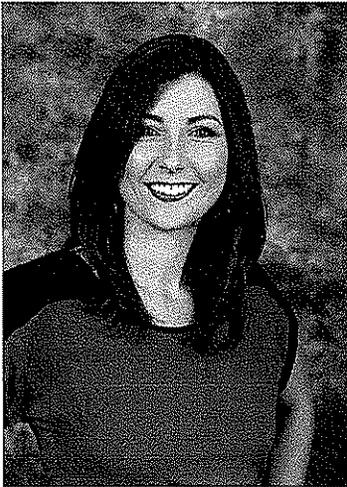
### **Experience**

Mack & Associates, P.C.  
Echols, Mack & Associates, P.C.  
McDonald's Corporation  
Smith & Dyer, P.C.

## **Erica Blumberg, CPA**

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Erica Blumberg, CPA is a Manager of our governmental auditing staff and has 9 years of experience in public accounting. Her experience ranges from small firm to large firm accounting. She also specializes in non-profit (including OMB and tax preparation) and manufacturing entities, with other experience in financial institutions and governmental entities. Erica has past experience in Capital Planning and business analysis with a Fortune 500 company. She has supervised over 50 governmental and approximately 10 non-profit audits.



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E-mail: [eblumberg@mackcpas.com](mailto:eblumberg@mackcpas.com)

### **Education**

Bachelor of Science in Business Administration  
Bowling Green State University,  
Bowling Green, OH

Master of Accountancy  
Bowling Green State University,  
Bowling Green, OH

### **Titles, Memberships**

Certified Public Accountant (CPA), 2009  
Member of Illinois CPA Society (ICPAS)  
Member of American Institute of Certified Public  
Accountants (AICPA)

### **Experience**

Mack & Associates, P.C.  
Corn Products International, Inc.  
Clifton Gunderson, LLC

## **Matt Melvin**

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Matt Melvin has 8 years of public accounting experience that includes extensive work in governmental auditing. As Manager of our governmental auditing staff, he specializes in single audits of federal awards. Matt's vast knowledge of Data Collection Form for federal awards and State of Illinois Annual Financial Report submission contributes greatly to quality of single audit reporting. Matt has supervised over 40 audits annually.



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E-mail: [mmelvin@mackcpas.com](mailto:mmelvin@mackcpas.com)

### **Education**

Bachelor of Arts, Accounting and  
Business Administration  
North Central College, Naperville, IL

### **Experience**

Mack & Associates, P.C.  
Echols, Mack & Associates, P.C.

## **Trevor Debelak, CPA**

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Trevor Debelak, CPA is a recent addition to our firm as a staff accountant. Prior to joining our firm, Trevor gained two years of audit experience at Crowe Horwath, LLP, specializing in financial institutions. While attending the University of Illinois at Springfield, Trevor had the opportunity to be an intern with the Illinois Department of Revenue where he gained extensive knowledge of the Illinois Income Tax Code.



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Fax: 815-942-9430  
E-mail: [tdebelak@mackcpas.com](mailto:tdebelak@mackcpas.com)

### **Education**

Master of Accounting Science  
Northern Illinois University, DeKalb, IL  
Bachelor of Arts, Accountancy  
University of Illinois, Springfield, IL

### **Titles, Memberships**

Certified Public Accountant (CPA)  
Member of Illinois CPA Society (ICPAS)  
Member of American Institute of Certified Public Accountants (AICPA)

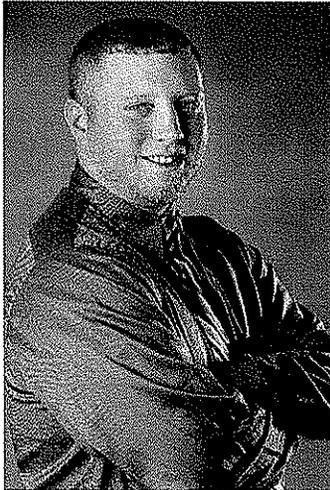
### **Experience**

Mack & Associates, P.C.  
Crowe Horwath, LLP

## Chris Christensen

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Chris Christensen began as an intern with our firm and has since become a full-time staff accountant. He has 6 years of public accounting experience with extensive knowledge in compliance testing and variance analysis.



Phone: 815-942-3306 Ext. 12  
Fax: 815-942-9430  
E-mail: [cchristensen@mackcpas.com](mailto:cchristensen@mackcpas.com)

### Education

Associates of Arts in Agricultural Business  
Joliet Junior College, Joliet, IL

### Experience

Mack & Associates, P.C.  
Echols, Mack & Associates, P.C.

# Phillips & Associates, CPAs, P.C.

1600 Hunt Drive, Suite B  
Normal, IL 61761  
Phone: 309-452-2417  
Fax: 309-888-9261

219 W. Washington Street  
Pontiac, IL 61764  
Phone: 815-842-2138  
Fax: 815-844-3197

## System Review Report

May 5, 2015

To the Shareholder of  
Mack & Associates, CPA, PC  
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the auditing and accounting practice of Mack & Associates, CPA, PC (the firm) in effect for the year ended December 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the auditing and accounting practice of Mack & Associates, CPA, PC, in effect for the year ended December 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The firm of Mack & Associates, CPA, PC has received a peer review rating of *pass*.

*Phillips & Associates, CPAs, P.C.*

Phillips & Associates, CPAs, P.C.  
Normal, Illinois



AICPA Peer Review Program  
Administered in Illinois by the  
Illinois CPA Society



ILLINOIS CPA SOCIETY  
Illinois Peer Review Program  
Administered in Illinois by the  
Illinois CPA Society



IISCPA  
Iowa Peer Review Program  
Administered in Illinois by the  
Illinois CPA Society

September 28, 2015

Tawnya R Mack  
Mack & Associates, CPA, PC  
116 E Washington St Ste 1  
Morris, IL 60450

Dear Ms. Mack:

It is my pleasure to notify you that on September 28, 2015 the Illinois Peer Review Executive Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2018. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul Pierson, CPA  
Director, Professional Standards and Peer Review  
piersonp@icpas.org 312 517-7610

cc: Richard W. Phillips

Firm Number: 4284431

Review Number 370874

Letter ID: 1023721