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**SIKICH.COM**

February 9, 2026

The Honorable School Board President  
Members of the Board of Education  
C/O Mr. Nick Valderas  
Business Manager  
J. Sterling Morton High School District #201  
5801 W. Cermak Rd.  
Cicero, Illinois 60804

Dear Mr. Valderas:

Sikich is pleased to be considered for the re-appointment as independent auditors for the J. Sterling Morton High School District #201 (the District). We believe that our qualifications, experience and expertise are clearly distinguishable as we have demonstrated to the District by the following:

- The quality of our professional staff, as noted by their advanced degrees and their active participation in numerous civic and professional organizations.
- The accessibility of local area staff and senior level resources that are available to assist the District throughout the year.
- The expertise that we possess in the state and local government industry, as demonstrated by:
  - Our clients' success in obtaining the coveted Certificate of Achievement for Excellence in Financial Reporting;
  - Our staff's presentations at conferences, seminars and training courses for various state and local government organizations; and
  - Our leadership roles in the state CPA Society and the Illinois Government Finance Officers Association on implementing complex new pronouncements.
- The benefits our clients receive from the audit planning and significant preliminary work we perform so that audit issues may be identified early and resolved on a timely basis.
- The depth of our audit procedures, as depicted in our specific audit approach and as noted by our government clients.
- The quality and timeliness of the information that we provided to the District.
- The experience we have providing professional services to more than 500 units of local government in Illinois annually; which assists us in identifying best practices in the industry that we share with our clients (more than thirty percent of our practice is devoted to serving governmental entities).

Our Firm's expertise will not only enable the District to continue to correctly and cost effectively implement new statements and interpretations issued by the Governmental Accounting Standards Board but will also enable the District to comply with GATA (Grant Accountability and Transparency Act) and Single Audit requirements. This proposal demonstrates our capabilities to serve as independent auditors and valued advisors and consultants to the District, the Business Manager, the Board of Education, and management.

Our audit team is tailored to each client's specific needs drawing staff from our state and local government team. We emphasize:

- Consistency and quality of staffing in multi-year engagements, including assigning staff from our state and local government team who focus on providing services to the local government industry year-round and assigning staff who are familiar with the accounting software used by the District;
- A high degree of efficiency using the latest paperless audit technology available (including the use of IDEA data extraction and analysis software);
- The identification of opportunities for improved financial or procedural performance; and
- A focus on areas that present the greatest audit risk.

We are prepared to commit the resources necessary to provide services of the highest quality to the District. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of work to be performed and the timing requirements and are committed to performing the specified services within the stipulated timeframe.

The District has requested a proposal for auditing services for a 3-year contract for fiscal years ending June 30, 2026 through June 30, 2028, as detailed below:

	<u>June 30, 2026</u>	<u>June 30, 2027</u>	<u>June 30, 2028</u>
Audit of the District	\$ 55,000	\$ 56,500	\$ 58,000
Single Audit	4,600	4,700	4,800

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for sixty (60) days and look forward to the opportunity to continue serving the District.

Sincerely,  
Sikich



Lindsey A. Fish, CPA  
Principal