

February 12, 2025

DuPage County

Proposal for accounting services for solar improvement projects

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COVER LETTER

February 12, 2025

Baker Tilly Advisory Group, LP
2852 Eyde Parkway
Suite 150
East Lansing, MI 48823

bakertilly.com

Donna Weidman, Procurement
DuPage County
Delivered electronically

Dear Ms. Weidman:

The Inflation Reduction Act (IRA) is the largest legislative energy incentive in U.S. history, providing unique opportunities for local governments. DuPage County (the County) has made a capital investment in a new solar panel installation and will be able to obtain tax credits for qualifying clean energy or efficiency projects, which can total as much as 50% or more of the qualifying project costs.

Based on our experience working with the County and what we have learned about your project, we are confident Baker Tilly is the right fit to serve you with forward-thinking IRA and tax advisory services because you will:

- **Work alongside an integrated team of tax, energy and local government specialists** who can help the County navigate the complexities of the IRA and how to effectively position your projects to receive and enhance eligible credits
- **Achieve a powerful strategy to leverage IRA opportunities** for loans, grants and tax incentives — and comply with all requirements
- **Learn how IRA credits align** with other aspects of your capital plans
- **Work with a local engagement team and gain access to coast-to-coast resources** to supplement the expertise of your Michigan-based engagement team as your needs evolve

As a large government, the County is a complex organization with complex needs. In the face of ongoing transformation, you need a firm that can help you navigate that change and chart the right course. Our proposal describes our unique value proposition for how we plan to tailor our approach to accomplish your key objectives.

The County will continue to be a valued client of Baker Tilly. I, Jesse Nelson, am legally authorized to contractually bind on behalf of Baker Tilly.

Sincerely,

A black rectangular redaction box covering the handwritten signature of Jesse Nelson.

Jesse Nelson, CPA, Partner
Baker Tilly US, LLP
+1 (517) 336 3951 | jesse.nelson@bakertilly.com

FIRM QUALIFICATIONS

Offering our resources: Baker Tilly at a glance

Our [ranking as the 10th-largest accounting firm](#) means we're actively leading and shaping the industry landscape. We have a seat at the table with regulators and [industry or sector name] associations, which translates to the opportunity to share our clients' perspectives and bring valuable insights back to the County.

What does our size mean for you? It's about having a powerhouse team of passionate professionals unafraid to roll up their sleeves and provide hands-on support for the County. It's about team members brimming with thoughtful ideas, backed by the scale of a firm genuinely dedicated to your success.

When you choose Baker Tilly, you're not just choosing a leading advisory, tax and assurance firm. You're choosing a skilled navigator for the road ahead.

Our size isn't just a number

It's a testament to our resilience and ability to lead you into the future, no matter the climate. With nearly a century of experience, we've honed our skills and adapted to evolving markets.



10th-
largest U.S.
accounting firm



6,700+
team members,
600+ principals



90+
years in
business



1,800+
Certified Public
Accountants



\$1.81B
firm revenue
in FY2024



50+
U.S. office
locations



250+
workplace and
culture awards

GIVING YOU THE TOOLS YOU NEED TO NAVIGATE THE FUTURE

Baker Tilly will successfully guide the County through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, assurance and tax firms in the United States.

Applying renewable energy industry experience to develop creative tax strategies that maximize value

The County is pursuing IRA tax credits its Solar Photovoltaic System to its JTK Administration Building. Since 2008, Baker Tilly's renewable energy professionals have provided industry-specialized services to more than 200 clients and supported more than \$3.45 billion in projects that are either under construction or in operation. We understand there are many challenges involved in the development and execution of energy and infrastructure projects.



4,000

Serving nearly
4,000 state
and local
governments



90

90 years of
industry
experience



\$3B

\$3+ billion
projects
developed

Rest assured our technical expertise leverages real-world experience in project development and interpretation of policies that drive each project to support you throughout the project life cycle, from concept to completion.

Whether you are looking to develop a new energy project or expand or consolidate existing facilities, our professionals can help you streamline efforts, coordinate processes and facilitate strategic business decisions to maximize your overall return on investment.

Biofuels industry focus

Our clients include hundreds of natural gas, renewable energy, public power, water, wastewater, stormwater and refuse utilities, as well as investor-owned utilities, electric cooperatives, transit systems, tribal organizations and joint action agencies.

The trend to become more sustainable continues to push across many industries. Our renewable energy and renewable fuels specialists are industry leaders who advise manufacturers, utilities and engineering firms both domestically and internationally.

Renewable energy marketplace experience

Our roots in the renewable energy marketplace run deep. In fact, it was more than 30 years ago our firm began its commitment to helping biofuel producers implement solutions to increasing energy needs. Today, Baker Tilly delivers audit, tax and advisory services to energy producers across the United States. We currently serve over 40 biogas clients with significant portfolios of projects in development and several renewable fuel clients with combined production capacity of more than 700 million gallons.

Energy and infrastructure advisory services throughout the project life cycle

There are challenges embedded throughout the development and execution of energy and infrastructure projects. Our clients come to us for technical expertise, real-world experience in project development and careful interpretation of policies that drive each project. With a bench of industry and infrastructure specialists, we can help the County navigate the unprecedented tax incentives included in the IRA.

Should your needs evolve, we are prepared to offer advisory services that complement our longstanding strengths in the areas of advisory, assurance and tax.

ENERGY AND INFRASTRUCTURE ADVISORY SERVICES		
Accounting and audit	Mergers and acquisitions	Site selection
Cost aggregation	New markets tax credits	Strategic tax
Due diligence	Project development support	Tax credit monetization
Facility expansion strategy and execution	Municipal advisory related to project finance and bonds	Transaction support
Financial modeling	Public incentive procurement	Valuation

Development support

Whether you are looking to develop a new energy project, expand or consolidate existing facilities or build new facilities, our energy and infrastructure professionals can help you streamline efforts, coordinate processes and facilitate strategic business decisions to maximize your overall return on capital. Successful expansion projects hinge on an intimate understanding of the strategic drivers. We work closely with management to establish a business case, identify profit centers, prioritize development spending and obtain funding to effectively plan and execute development and expansion projects.

Project finance specialization

Changes in an organization can trigger the need for an infusion of capital to meet short-term or long-term goals. Our project finance advisors provide organization leaders cost-effective financing alternatives tailored to their needs with our extensive knowledge of:

- Federal, state and local tax credits
- Negotiated incentives
- State and federal funding programs
- Capital markets
- Traditional lenders
- Nontraditional capital sources

We work to minimize your local funding requirements and enhance your overall return by optimizing the funding with tax credits, negotiated incentives and other loan programs. We can present the transaction with detailed business and financial due diligence, assist with preparation of offering documents, present financing scenarios and effectively tell your story, negotiate favorable terms, assist with closing and address your ongoing compliance needs.

Cost segregation expertise

Baker Tilly's specialists conduct cost segregation studies to help our clients increase their cash flow and the amount they deduct on state and federal returns and can receive via direct payment. They play a critical role in determining a project's eligible basis for the purposes of claiming direct pay investment tax credits. Personal property is often buried in the lump-sum costs of a building purchase or construction project and ends up classified as real property. A cost segregation study can unearth those assets and recover tax value. As part of the study, we look for other opportunities to capitalize on the tax benefits associated with construction, expansion and renovation. Our cost segregation team includes engineers, architects, appraisers, CPAs and, when needed, IRS controversy specialists, who assist with IRS examinations and refinement of positions.

What sets us apart?

Rest assured we'll apply insights from our experience over the past decade with tax credit incentives and grants available in the CARES Act, American Rescue Plan Act (ARPA), Infrastructure Investment and Jobs Act (IIJA) and IRA to position you for short- and long-term success. **Beyond that, The County can expect to receive the following from Baker Tilly:**

Responsive service paired with national, specialized resources	Compliance program and tax credit monetization advisory experience	Tax strategies hinged on our industry focus	Proven results
The County will benefit from the qualifications, technology tools and resources of our top 10 advisory, tax and assurance firm, delivered with personalized attention and responsive service from a dedicated IRA services team.	In addition to offering the County an in-depth understanding of the IRA tax credit regime and bonus incentives, your Baker Tilly team has experience developing compliance management programs of a similar scope and complexity.	Your multidisciplinary team combines energy and tax credit finance expertise with targeted experience serving public sector clients to help you develop a strategy for taking advantage of the opportunities presented by the IRA. We understand industry-specific tax risks and implications for claiming and monetizing incentives.	The County will work alongside our dedicated Principals and managers, have access to a waste-to-energy team of tax specialists, prior project developers, engineers and lenders, and rely on our commitment to high-quality service for a fair and competitive fee. As evidence of success, our teams have monetized \$10+ billion worth of tax incentives to date.

Delivering specialized expertise to our public sector clients

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other sectors. Recognizing this complexity and eager to serve as a true valued advisor to the public sector, Baker Tilly formalized its dedicated public sector specialization more than 50 years ago. **Today, more than 350 Baker Tilly professionals — including nearly 30 principals —** focus directly on serving governments and provide hundreds of thousands of client service hours annually to organizations like the County.

Nationwide, our public sector practice serves nearly 4,000 state and local governmental entities, including municipalities, counties, school districts, utilities, transit organizations, airports and special authorities. Several of these client groups are now served by dedicated specialists in distinct sub-practices.



COMMITMENT TO THE PUBLIC SECTOR

Baker Tilly has been in business for more than 90 years, and public sector entities were some of our first clients.

Highlighting our representative experience as evidence of success

Baker Tilly works with tax-exempt entities, governments, organizations and companies on various studies, including energy infrastructure studies related to tax credits. In recent years, Baker Tilly has provided the following representative listing of energy feasibility and/or study development and execution services. In addition, **Baker Tilly is in the development phases with nearly 100 IRA tax credit engagements for clean energy projects.**

REPRESENTATIVE IRA SERVICE PROJECTS		
Client	Services provided	Year
City of Austin, IN	<ul style="list-style-type: none"> Solar installation feasibility analysis to provide energy at reduced costs to the wastewater treatment plant Currently engaged and assisting the city with IRA tax incentive services and long-term rural development financing for a 1 MW solar installation to provide energy to the wastewater treatment plant 	2022-2023
City of Evansville, IN	<ul style="list-style-type: none"> Biogas project for wastewater treatment plant Currently engaged and assisting the city with IRA tax incentive services and long-term state revolving fund financing for a biogas installation to provide energy to the wastewater treatment plant 	2022-2023
City of Grand Island, NE	<ul style="list-style-type: none"> Solar installation feasibility analysis to provide energy at reduced costs to electric utility customers 	2023

FIRM QUALIFICATIONS

REPRESENTATIVE IRA SERVICE PROJECTS		
	<ul style="list-style-type: none">Currently engaged and assisting the city with IRA tax incentive services and long-term financing for a 10 MW solar installation to provide energy to its electric customers	
Delhi Charter Township, MI	<ul style="list-style-type: none">Biogas project to provide energy at reduced costs to its wastewater treatment plantCurrently engaged and assisting the city with IRA tax incentive services and long-term state revolving fund financing for a biogas installation to provide energy to the wastewater treatment plant	2023
Tippecanoe County, IN	<ul style="list-style-type: none">Solar installation to provide energy at reduced costs to a municipal buildingCurrently engaged and assisting the city with IRA tax incentive services and long-term financing for a solar installation to provide energy to the municipal building	2023
City of Dodge City, KS	<ul style="list-style-type: none">Biogas project for wastewater treatment plantCurrently engaged and assisting the city with IRA tax incentive services for a biogas installation to provide energy to the wastewater treatment plant	2023
City of Rochester, MN	<ul style="list-style-type: none">Geothermal installation to provide heating and cooling at reduced costs to municipal buildingsCurrently engaged and assisting the city with IRA tax incentive services and long-term financing for a geothermal project to provide energy to the municipal buildings	2023

PROVIDING VALUABLE PAST EXPERIENCE TO PUBLIC SECTOR ORGANIZATIONS

At Baker Tilly, relationships matter. Our team has a record of successfully enhancing and protecting similar clients' missions — resulting in experience-based insights.

FIRM QUALIFICATIONS

e) Business Licenses, Tax ID and any other significant certification document supporting the Bidder's expertise.

A copy of our business license is included below. Baker Tilly's tax ID is [REDACTED]



OFFICE OF THE SECRETARY OF STATE

ALEXI GIANNOULIAS-Secretary of State

S030812
APRIL 25, 2024

ILLINOIS CORPORATION SERVICE COMPANY
801 ADLAI STEVENSON DRIVE
SPRINGFIELD, IL. 62703-4261

RE BAKER TILLY ADVISORY GROUP, LP

Dear Sir or Madam:

Congratulations! We're pleased to inform you that your request to transact business in the State of Illinois has been approved, and your Limited Partnership was recorded with the Illinois Secretary of State's Office on 04/25/2024. We wish you success with your new business!

Special Alert:

As of January 1, 2024, the federal Corporate Transparency Act (CTA) requires businesses to file Beneficial Ownership Information (BOI) to the U.S. Treasury's Financial Crimes Enforcement Network (FinCEN).

Unless included in FinCEN's list of 23 exemptions, businesses created:

- o Before January 1, 2024, must file a BOI by January 1, 2025
- o In 2024, must file a BOI within 90 days of creation
- o In 2025 (and after) must file within 30 days of creation

Visit www.fincen.gov for more information.

Again, congratulations on this exciting accomplishment! Please contact my Business Services Department if you have any questions.
THIS OFFICE LOOKS FORWARD TO ASSISTING YOU IN THE FUTURE.

SINCERELY YOURS,

ALEXI GIANNOULIAS
ILLINOIS SECRETARY OF STATE
BUSINESS SERVICES DEPARTMENT
LIMITED LIABILITY DIVISION
217-524-8008
ILSOS.GOV

f) List of three (3) references including engagement profile, client name, contact name, title, email, and telephone contact information. References from public sector entities for contracts that are similar in size and scope are preferred.

Demonstrating that we've been down this path before

The experiences of our clients speak more about Baker Tilly's capabilities than any proposal ever could. That's why we encourage you to talk with our clients. Here are a few individuals who welcome the opportunity to share their Baker Tilly experience.

Each will give you an authentic perspective as you consider your own needs.

LANSING BOARD OF WATER & LIGHT

Name	Josh Irving	Title	Senior Grant Specialist
Phone	josh.irving@lbwl.com	Email	+1 (616) 558 5634
Services	IRA tax credit advisory and grant support Baker Tilly provides federal and state-level funding opportunity support to Lansing BWL, matching priority projects to grant opportunities, tracking the grant opportunities, and advising Lansing BWL on open opportunities. Baker Tilly also provides as-needed grant writing services to Lansing BWL. To date, Baker Tilly has assisted Lansing BWL in submitting complete, timely, and competitive grant applications to the Michigan Public Service Commission's Low Carbon Energy Infrastructure Enhancement and Development Grant and the Michigan Department of Environment, Great Lakes, and Energy's Grid Resilience Grant Program (Federal funding distributed by the State). As a result of the application Baker Tilly put together, Lansing BWL was awarded \$12M through the Low Carbon Energy Infrastructure grant. We are currently working with Lansing BWL to advise, evaluate and claim IRA tax credits for energy projects they are developing.		

CITY OF ROCHESTER, MINNESOTA

Name	Scot Ramsey	Title	Manager of Facilities and Property Administration
Phone	+1 (507) 328 2026	Email	sramsey@rochestermn.gov
Services	2023 IRA (Geothermal) Currently engaged and assisting the city to provide IRA tax incentive services and long-term financing for a geothermal project to provide energy to the municipal buildings at reduced costs		

METROPOLITAN SCHOOL DISTRICT OF BOONE TOWNSHIP

Name	Jeff Brooks	Title	Superintendent
Phone	+1 (219) 996 4771	Email	brooks.j@hebronschools.k12.in.us
Services	Assistance with Inflation Reduction Act direct pay tax compliance and filings		

KEY QUALIFICATIONS

Leading the County's accounting services

The County will work with a multidisciplinary team that combines local government experience with and tax expertise. They will work hard to intimately understand your operations, serve as a sounding board and help you stay ahead of opportunities. We believe in strong personal relationships, and this means a personal interest in the success of the County's project from some of our most experienced team members.

PRIMARY ENGAGEMENT TEAM



Jesse Nelson, CPA
PARTNER
T: +1 (517) 336 3951
E: jesse.nelson@bakertilly.com



Sean Walsh
SENIOR CONSULTANT
T: +1 (517) 336 3925
E: sean.walsh@bakertilly.com

SUPPORTING SUBJECT MATTER SPECIALISTS

TAX SPECIALISTS



Robert Moczulewski, CPA
PARTNER

PREVAILING WAGE & APPRENTICESHIP



Cory Wendt
PRINCIPAL



Laura Cataldo
DIRECTOR

ENERGY CONSULTANTS



Joel Laubenstein
PARTNER



Albert Youssef, P.E., PMP
MANAGER

ENGINEERING REVIEW AND DESIGN



Chris Hayton
SENIOR MANAGER

DOMESTIC CONTENT



Tony Ollmann, CPA
PARTNER

Resumes for the engagement team are included on the following pages.

Meeting every milestone with a results-driven work plan

Road maps matter. They keep us on track, focused on your goals. This is why they are built into our project management approach in the form of a detailed work plan with key milestones, client sign-offs and deliverables for each project phase.

Here's how we get there:

- **Kickoff:** In this meeting before the initial on-site visit, we'll work with the project steering committee to get your input on goals, timeline and deliverables.
- **Approval:** Both the County and Baker Tilly's principal in charge will approve the final plan.
- **Progress summaries:** We'll outline in writing all work accomplished during the initial and subsequent reporting periods.
- **Communication:** The County will get updates throughout the engagement, detailing progress on specific activities and deliverables. Each activity and deliverable will reflect its status and percentage of completion.
- **Resolution:** We will communicate any problems — actual or anticipated — immediately to make sure the County and our firm understand the issues and what is needed for timely resolution.
- **Changes:** Our team members will share any significant changes in our agreed-upon work plans with the County.

PROJECT UNDERSTANDING

Our understanding

The County plans to build a solar improvement project under 1MW that will be approximately \$423 million in value (The "Project"). The Project completed construction on October 17, 2024.

The County is aware that it may be eligible for a Federal Tax Credit because of the Project qualifying under the IRA22. The Act's "energy security" subtitle includes tax provisions providing credits and incentives for the production and consumption of clean energy, carbon emissions reduction, electric vehicle purchases and, among other items, promoting domestic energy security.

Based upon initial discussions, the County is interested in having Baker Tilly support its goal to preserve, enhance, and claim an Investment Tax Credit (ITC) or a Production Tax Credit (PTC) from its Project to the County. The following outlines Baker Tilly's proposed approach to this engagement:

Scope, objectives and approach

It is anticipated that this Project will be completed in phases from the initial pursuit of the IRA22 applicability through the construction of the Project. The scope of the Project includes four main phases to assist the County with how to Determine, Preserve, Enhance and Claim the IRA 22 tax credit. Additional bonus criteria certifications, related to Prevailing Wage & Apprenticeship, Energy Community, or Domestic Content, will be issued under separate engagement after Phase 1 as required for each Project as appendices A, B and C (as applicable).

Baker Tilly's detailed approach/work plan is summarized as follows:

Phase 1. Determining Project Eligibility for an IRA22 Tax Credit

- a. Provide assistance with interpretation and application of the IRA22 guidance to the Project's set of facts and circumstances to the Project.
- b. Understand the Property Type versus IRS rules.
- c. Coordinate data request from Client.
- d. Analyze the proposed sources and uses of funds, existing Project budgets and financial model prepared by management, and other relevant documents to gain an understanding of the Project on a preliminary basis.
- e. Analyze the planned legal structure for ownership of the Project.
- f. Analyze Project documents that establish the eligible Project costs which are considered eligible for ITC or PTC (if applicable). This will include review of the Project's process design, associated capitalized costs, use of any grant proceeds, timeline regarding construction and placed in service activities, and actions taken to-date that may support compliance with the IRS Begun Construction and placed in service requirements.
- g. Estimate the size range of the tax credit for the Project.
- h. Confirm if project is subject to Prevailing Wage & Apprenticeship (PW&A) to obtain credit adder.
- i. Confirm if the Energy Community adder could apply to the Project site.
- j. Confirm if the Domestic Content adder could apply to the Project.
- k. Prepare an updated written summary which outlines our initial views regarding the Project's eligibility for the ITC or PTC, estimated ITC or PTC amounts, suggested steps to meet any Begun Construction and/or placed in service requirements under the IRA22 timeline requirements. This will include review of the County's ability to retain and utilize the ITC or PTC tax benefits.

Phase 2. Preserving the Tax Credit – Pre-Construction Communication to Contractors and Vendors

- a. Identify all key Contractors and Vendors within scope for the Project Type and the total Project budget.
- b. Analyze Project plans with Client Project manager as it relates to impacts on credit amount and key action steps for preserving the tax credit with use of prevailing wage and apprenticeship.
- c. Assist Client to communicate to its Contractors and Vendors the compliance requirements of IRA22 to obtain the Domestic Content and/or Prevailing Wage & Apprenticeship credit adders.
- d. Review Property Type Sizing, as requested, to the extent it pertains to tax credit considerations.
- e. Support the County in assembling project labor agreements, preparing requests to Department of Labor for additional labor classifications, and communicating requests to contractors to set-up payroll data in LCP.
- f. Set-up the Contractors in the Baker Tilly and LCP portals for PW&A compliance program for the Project instance.

Phase 3. Establishing The Eligible Energy Basis – Post Construction

- a. Establish total cost basis of the Project and perform a cost segregation study to determine the Eligible Cost Basis of the Energy Property.
- b. Review Client's own expenditures, in addition to the Project vendors, for qualifying expenditures which could qualify as Energy Property.
- c. Upon construction completion, perform a site visit (as needed) to complete the cost segregation study, delineate key process areas with upstream production facility that can be part of Energy Property, and document the Project on an as-built basis.
- d. From cost segregation study, categorize the depreciation lives of assets included in the study according to MACRS rules. This includes both capitalized items as well as items that may be expensed for tax purposes.
- e. Document with vendors how the Project was placed in-service.
- f. Determine final tax credit eligible basis, subject to management review and agreement, for purposes of claiming the tax credit.
- g. Issue a schedule of values showing the buildup of Energy Property basis along with other asset classifications from the fixed asset schedule for the final Project costs.

Phase 4. Claiming the Tax Credit - Project Workpaper File Generation

- a. Document compliance with "begun construction" tests as required by the Internal Revenue Service (IRS) (if applicable).
- b. Document compliance with "placed in service" tests as required by the IRS.
- c. Document Project Type eligibility based upon IRS code and other IRS and Environmental Protection Agency (EPA) memoranda.
- d. Document timing Tax Credit can be claimed or transferred.
- e. Provide any additional information which would help support the Project's claiming a Tax Credit in the event of an IRS audit.
- f. Provide the necessary workpapers to the County to support its claim or transfer of the Tax Credit and assist with the preparation of the prescribed tax form.

Additionally, Baker Tilly will assess the Project for eligible bonus credit criteria related to Prevailing Wage & Apprenticeship (5X multiplier), Energy Community and the Domestic Content under separate engagements.

d) Provide proposed procedures for internal problem escalation and process for notifying the County in the event of a problem.

Quick, quality issue consultation

It's a part of the accounting territory. There will be issues that need resolution, topics that require consultation and audit complexities that need additional research. These are not roadblocks when you have the right plan in place. It's why we keep an open line of communication with you and your governance team, jointly addressing any issues that require resolution during your audit and throughout the year.

We can spot potential issues or audit complexities during our daily interactions among team members, during periodic meetings and via analysis of relevant audit activities. When we do, we have a solid, effective plan of action.

Our first step is to connect with the right internal process owner and ask the right questions. Do we have the correct assumptions? Or is additional research needed? Most issues can be resolved at the team level by gaining a deeper understanding and, if needed, finding a reasonable solution that adheres to accounting standards. We work to minimize follow-up requests by resolving these issues on-site (or virtually) before our fieldwork ends.

Is there a technical issue that needs consultation? We have a list of topics that do, and when we encounter them, we work to resolve these directly within the engagement team through your dedicated quality review principal.

When we need more support, our professional practice group (PPG) steps in. This team is dedicated to getting to the right answer quickly and effectively. They're the hub for all firm accounting and assurance quality control and policy developments. Each industry/sector group has a professional practice leader who is a local resource and first-line contact for your audit professionals.

Accounting is complicated

With Baker Tilly, you can have open discussions about the issues and the areas of concern before coming to a resolution.

Our clients notice a difference in the way Baker Tilly resolves issues. It's faster. More streamlined. This is because the team you work with spots and communicates these issues early — and they're the same team connected to the final decisions.