



# **PARK DISTRICT of OAK PARK**

**PARK DISTRICT OF OAK PARK  
Committee of the Whole Meeting  
John Hedges Administrative Center  
218 Madison Street, Oak Park, Illinois 60302**

**Thursday, October 2, 2025, 7:30pm**

## **AGENDA**

**I. Call to Order/Roll Call**

**II. Public Comment**

*Each person is limited to three minutes. The Board sets a limit of 30 minutes for public comments.*

**III. Administration and Finance Committee – Commissioner Wollmuth**

- A. Audit Engagement Letter\*
- B. 2026 Committee & Board Meeting Calendar\*

**IV. Parks and Planning Committee – Commissioner Worley-Hood**

- A. Cheney Geothermal Bid Update

**V. Recreation and Facility Program Committee – Commissioner Lentz**

- A. Festival Theatre Annual Update
- B. Oak Park Youth Baseball and Softball (OPYB/S) Annual Update
- C. American Youth Soccer Organization (AYSO) Annual Update

**VI. New Business**

**VII. Closed Session**

**VIII. Adjournment**

\* Indicates information attached.

\*\* Indicates information to be provided before or at the meeting.

Update/Presentation indicates verbal report provided at meeting no materials attached.

The Park District of Oak Park welcomes the opportunity to assist residents and visitors with disabilities. If you need special accommodations for this meeting, please call (708) 725-2017 or via email at [karen.gruszka@pdop.org](mailto:karen.gruszka@pdop.org).

*In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



# PARK DISTRICT of OAK PARK

## Memo

**To:** Chris Wollmuth, Chair, Administration and Finance Committee  
Board of Commissioners

**Cc:** Jan Arnold, Executive Director

**From:** Mitch Bowlin, Director of Finance

**Date:** September 25, 2025

**Re:** 2025-2027 Audit Engagement Letter



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### Statement

The Park District of Oak Park has used Lauterbach and Amen (L&A) as the auditor for the District's financial statements for fiscal years 2016-2024. In addition to auditing services, L&A provides actuary services as required for the pension and post-employment benefits portion of the audit, fixed asset services, and free training for PDOP staff.

### Discussion

The contract extension will cover auditing the District's financial statements for fiscal years 2025-2027. The agreement will renew automatically in that time period unless the District notifies the audit partner in writing that we will be terminating our relationship with them.

Based on those experiences and their work with many other governments, specifically other park districts, we are comfortable with their quality of work and they assured the District that they would be able to continue scheduling the audit in a time frame that would allow us to meet all required deadlines. Staff feel like they have done a good job of balancing the due diligence required to do a thorough audit as well as working with staff to make the process efficient.

The new contract has the price increasing by \$400 for the 2025 audit and then \$600 increases in years 2026 and 2027. The full cost of the three-year contract is \$61,200.

### Recommendation

Staff recommend approval of Lauterbach and Amen's proposal for auditing services for the years 2025-2027, in an amount not to exceed \$61,200.

#### Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪  
[www.pdop.org](http://www.pdop.org)



August 07, 2025

Members of the Board of Commissioners  
Park District of Oak Park, Illinois

We are pleased to confirm our understanding of the services we are to provide the Park District of Oak Park, Illinois for the years ended December 31, 2025, December 31, 2026, and December 31, 2027.

### *Audit Scope and Objectives*

We will audit the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended December 31, 2025, December 31, 2026, and December 31, 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules, GASB-required pension reporting and GASB-required other post-employment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining fund statements, individual fund statements, budgetary comparison schedules and other information as supplemental schedules.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report: introductory and statistical information.

### *Audit Scope and Objectives - Continued*

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

### *Audit Procedures – Internal Control*

Our audit will include obtaining an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

### *Audit Procedures – Compliance*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### *Other Services*

We will also assist in preparing the financial statements and required audit adjustments, if any, for the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### *Responsibilities of Management for the Financial Statements*

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

## *Responsibilities of Management for the Financial Statements - Continued*

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

*Engagement Administration, Fees, and Other*

Our fees for the years ended December 31, 2025, December 31, 2026, and December 31, 2027 audits will be:

<b>Services Provided</b>	<b>Calendar Year 12/31/2025</b>	<b>Calendar Year 12/31/2026</b>	<b>Calendar Year 12/31/2027</b>
• ACFR (Audit Report)	\$19,800 Annual	\$20,400 Annual	\$21,000 Annual
<b>Annual Total Costs of Services</b>	<b><u>\$19,800</u></b>	<b><u>\$20,400</u></b>	<b><u>\$21,000</u></b>

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen's client portal is used solely as a method of exchanging information and is not intended to store the District's information. At the end of the engagement, we will provide the District with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

The District agrees that during the term of this agreement and for a period of twelve months thereafter, the District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

## *Reporting*

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Park District of Oak Park, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

### RESPONSE:

This letter correctly sets forth the understanding of the Park District of Oak Park, Illinois.

By: \_\_\_\_\_

Title: \_\_\_\_\_





**Committee of the Whole Meeting -**  
First Thursday of the month (unless noted)  
Hedges Administrative Center, 218 Madison  
7:30PM (unless noted)

**Regular Park Board Meeting -**  
Third Thursday of the month (unless noted)  
Hedges Administrative Center, 218 Madison  
7:30PM (unless noted)

- COW Meeting  
 - Board Meeting  
 - Budget Meeting / Hearings  
 - Release / Publication Date  
 - Annual Meeting

January						
S	M	T	W	T	F	S
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February						
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31						

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December						
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**JANUARY**

**8** – COW Meeting  
**15** – Board Meeting  
**29-31** – IPRA Conference

**FEBRUARY**

**5** – COW Meeting  
**19** – Board Meeting

**MARCH**

**5** – COW Meeting  
**19** – Board Meeting

**APRIL**

**2** – COW Meeting  
**8** – Park District Birthday  
**16** – Board Meeting

**MAY**

**7** – Annual / COW Meetings  
**21** – Board Meeting

**JUNE**

**4** – COW Meeting  
**16** – Board Retreat  
**18** – Board Meeting

**JULY**

**No COW Meeting**  
**16** – Board Meeting

**AUGUST**

**No COW Meeting**  
**20** – Board Meeting

**SEPTEMBER**

**3** – COW Meeting  
**17** – Board Meeting  
**9/29-10/1** – NRPA Conference

**OCTOBER**

**1** – NRPA Conference  
**8** – COW/Budget Session #1 Meeting  
**15** – Board Meeting/Budget Session #2 Meeting  
**16** – Release of draft budget to the public (30 days)  
**29** – Publish Notice of Hearing

**NOVEMBER**

**5** – COW Meeting / Truth in Taxation Act Hearing  
**12** – Publish Notice of Hearing  
**19** – Board Meeting / Budget Hearing

**DECEMBER**

**3** – COW Meeting  
**17** – Regular Meeting