



VILLAGE OF OAK PARK, ILLINOIS

AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES

For the Year Ended December 31, 2017

SIKICH.COM

VILLAGE OF OAK PARK, ILLINOIS
AUDITOR’S COMMUNICATION TO THE BOARD OF TRUSTEES
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1415 West Diehl Road, Suite 400
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630.566.8400

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June 7, 2018

The Honorable Mayor
Members of the Board of Trustees
Village of Oak Park
Oak Park, Illinois

Ladies and Gentlemen:

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 along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you in January of 2018.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the Mayor, Board of Trustees and management of the Village of Oak Park and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: Daniel A. Berg, CPA
Partner

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

June 7, 2018

The Honorable Mayor
Members of the Board of Trustees
Village of Oak Park, Illinois

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Oak Park, Illinois (the Village) for the year ended December 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted accounting standards, *Governmental Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our letter dated December 12, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

As stated in our engagement letter dated December 12, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about the Village's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the Village's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the Village's compliance with those requirements.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village 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 ended December 31, 2017. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 estimate effecting the Village's financial statements was:

Management's estimate of the book value of property held for resale is based on historical cost adjusted for estimated lower of cost or market. Additionally the net pension liabilities were calculated by the actuaries for each pension plan. We evaluated key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter, dated December 12, 2017, which was mailed to your attention.

Difficulties Encountered in Performing the Audit

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

Corrected 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. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole, with the exception of the adjustment numbered AJE02, AJE03, and AJE04.

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 June 7, 2018.

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 Village'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 Village'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

The comprehensive annual financial report (CAFR) for the year ending December 31, 2017, contains an introductory section and statistical section which is unaudited and not covered by our report. In addition, we applied certain limited procedures to the required supplementary information (RSI) (pension and other post-employment benefit trend information, managements' discussion and analysis and budget versus actual for major funds) included in the CAFR. 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 combining and individual fund financial statements and schedules, which accompany the basic financial statements but are not RSI. With respect to the combining and individual fund financial statements and schedules accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the 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 combining and individual fund financial statements and schedules to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Mayor, Village Board and management of the Village of Oak Park and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: Daniel A. Berg, CPA

Partner

Village of Oak Park - 00

Year End: December 31, 2017

Adjusting Journal Entries

Date: 1/1/2017 To 12/31/2017

Number	Date	Name	Account No	Amount
AJE#01	12/31/2017	Bond Proceeds	4025-41300-165-493800 4025	(18,523.78)
AJE#01	12/31/2017	BOND ISSUANCE FEES	4025-41300-165-530805 4025	18,523.78
AJE#01	12/31/2017	Bond Proceeds	4025-41300-166-493800 4025	(35,566.83)
AJE#01	12/31/2017	Bond Issuance Fees	4025-41300-166-530805 4025	35,566.83
		To adjust bond amortization account and interest expense (for accrued interest)		
AJE#02	12/31/2017	Def Outflow of Resources IMRF	5040-00000-000-181108 5040	(139,417.00)
AJE#02	12/31/2017	IMRF Net Pension Obligation	5040-00000-000-203296 5040	81,474.00
AJE#02	12/31/2017	Deferred Inflow IMRF	5040-00000-000-204206 5040	(20,678.00)
AJE#02	12/31/2017	Pension Expense	5040-43730-101-520528 5040	78,621.00
AJE#02	12/31/2017	Def Outflow of Resources IMRF	5055-00000-000-181108 5055	(34,779.00)
AJE#02	12/31/2017	IMRF NET PENSION LIABILITY	5055-00000-000-203294 5055	20,324.00
AJE#02	12/31/2017	Deferred Inflow IMRF	5055-00000-000-204206 5055	(5,158.00)
AJE#02	12/31/2017	Pension Expense	5055-43760-101-520528 5055	19,613.00
AJE#02	12/31/2017	Def Outflow of Resources IMRF	5060-00000-000-181108 5060	(115,432.00)
AJE#02	12/31/2017	IMRF Net Pension Obligation	5060-00000-000-203296 5060	67,458.00
AJE#02	12/31/2017	Deferred Inflow IMRF	5060-00000-000-204206 5060	(17,121.00)
AJE#02	12/31/2017	Pension Expense	5060-43770-101-520900 5060	65,095.00
AJE#02	12/31/2017	NET PENSION LIABILITY - POLICE	9099-00000-000-181101 9099	21,530,016.00
AJE#02	12/31/2017	NET PENSION LIABILITY - FIRE	9099-00000-000-181102 9099	13,737,552.00
AJE#02	12/31/2017	Deferred Outflows - Police	9099-00000-000-181105 9099	(6,280,653.00)
AJE#02	12/31/2017	Deferred Outflows - Fire	9099-00000-000-181106 9099	(3,819,145.00)
AJE#02	12/31/2017	Def Outflow Resources SLEP	9099-00000-000-181107 9099	4,139.00
AJE#02	12/31/2017	Def Outflow of Resources IMRF	9099-00000-000-181108 9099	(1,585,893.00)
AJE#02	12/31/2017	NET PENSION LIABILITY - IMRF	9099-00000-000-203294 9099	926,785.00
AJE#02	12/31/2017	IMRF NET PENSION LIAB SLEP	9099-00000-000-203295 9099	3,930.00
AJE#02	12/31/2017	Deferred Inflow IMRF	9099-00000-000-204206 9099	(235,222.00)
AJE#02	12/31/2017	DEFERRED INFLOWS POLICE	9099-00000-000-204207 9099	(19,071,169.00)
AJE#02	12/31/2017	Deferred Inflows - Fire	9099-00000-000-204209 9099	(14,150,773.00)
AJE#02	12/31/2017	Change in IMRF NPL - General Government	9099-41300-990-520529 9099	155,951.00
AJE#02	12/31/2017	Change in IMRF NPL - Public Safety	9099-41300-991-520529 9099	286,048.00
AJE#02	12/31/2017	Change in Police and Fire NPL - Public Safety	9099-41300-991-520530 9099	4,232,366.00
AJE#02	12/31/2017	Change in Police and Fire NPL - Public Safety	9099-41300-991-520530 9099	3,821,806.00
AJE#02	12/31/2017	Pension Expense - SLEP	9099-41300-991-520532 9099	(8,069.00)
AJE#02	12/31/2017	Change in IMRF NPL - Health	9099-41300-993-520529 9099	132,125.00
AJE#02	12/31/2017	Change in IMRF NPL - Economic Development	9099-41300-994-520529 9099	281,184.00
AJE#02	12/31/2017	Change in IMRF NPL - Public Works	9099-41300-995-520529 9099	39,022.00
		IMRF, SLEP, Police, and Fire Pension Liability Adjustment		

Number	Date	Name	Account No	Amount
AJE#03	12/31/2017	EQUITY INVESTMENTS	1001-00000-000-103116 1001	(127,473.50)
AJE#03	12/31/2017	EQUITY INVESTMENTS	1001-00000-000-103116 1001	140,850.50
AJE#03	12/31/2017	Gain Loss On Investments	1001-00000-000-103187 1001	(13,377.00)
		To adjust the prudential investment for stock value at 12/31/17		
AJE#04	12/31/2017	Claims Payable	6026-00000-000-204299 6026	(72,726.00)
AJE#04	12/31/2017	Liability Claims	6026-41071-101-580679 6026	72,726.00
		Adjust Civil Liability Expense		

VILLAGE OF OAK PARK, ILLINOIS

MANAGEMENT LETTER

December 31, 2017

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

The Honorable Village President
Members of the Board of Trustees
Village of Oak Park, Illinois

In planning and performing our audit of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Village of Oak Park, Illinois (the Village) as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we have identified certain deficiencies in internal control that we consider to be a deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis.

We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as described on the following pages, we identified a deficiency in internal control. In addition, we reviewed the status of the deficiencies dated December 31, 2016. The status of these is included in Appendix A. The Village's written response to the deficiency identified in our audit has not been subjected to the audit procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

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

Sikich LLP

Naperville, Illinois
June 7, 2018

OTHER MATTERS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that will impact the Village in the future.

GASB Statement No. 83, *Certain Asset Retirement Obligations [ARO's]*, enhances comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. The Statement will also enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs. The requirements of this statement are effective for the fiscal year ending December 31, 2019.

GASB Statement No. 84, *Fiduciary Activities*, will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. The requirements of this statement are effective for the fiscal year ending December 31, 2019.

GASB Statement No 85, *Omnibus 2017*, addresses a number of issues across a spectrum of topics including issues related to blending component units where the primary government is a business type activity that reports basic financial statements in a single column, accounting for goodwill, fair value measurement and application related to real estate held by insurance activities and measuring certain investments at cost or amortized cost, and various issues related to accounting and reporting for postemployment benefits (pensions and other postemployment benefits [OPEB]). Statement No 85 is effective for fiscal years ending December 31, 2018 and thereafter, early application is allowed and encouraged.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, is intended to improve accounting and financial reporting for in-substance defeasances of debt, prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this statement are effective for the fiscal year ending December 31, 2018. Earlier application is encouraged.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending December 31, 2020. Earlier application is encouraged.

OTHER MATTERS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in March 2018 and provides guidance on improving disclosures in the notes to the financial statements related to debt, including direct borrowings and direct placements of debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. This statement is effective for fiscal years ending June 30, 2019 and thereafter.

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

APPENDIX A STATUS OF PRIOR YEAR COMMENTS

MATERIAL WEAKNESS

Management review of Enterprise Revenue

During our testing of utility billing revenue it was noted that there were material errors noted with the creation and posting of journal entries. Based on our understanding of the journal entry process, it is apparent that there is not appropriate review of utility billing entries and the related reconciliations. Furthermore, the Village could not provide a billed receivables report by service (water, sewer, refuse) as of December 31, 2016 and based on the reports that the Village provided, its water overpayment account's balance was significantly overstated that led to an adjusting journal entry proposed by us and agreed to by the Village. Lastly, the Village could not provide credit card statements or support that agreed to the monthly credit card amounts reflected on its Parking Revenue Summary, which tied-out to the general ledger. It is recommended that the Village's procedures and process include a method of reconciling amounts collected to the general ledger on a monthly basis.

Management Response

The Village concurs that there were variances between certain detailed accounts receivable (A/R) aging reports and the beginning A/R balances reflected in the general ledger. It is believed that such variances may possibly be the result of the transition from PeopleSoft to BS&A and additional investigation needs to be conducted on this matter.

Monthly parking credit card statements are received and available from the Village's merchant processor. Due to the way credit card transactions are processed and deposited into the Village's account in batches rather than by individual customer transactions, it is not possible to easily identify on the surface or confirm that a single transaction or even batch of transactions is part of a larger deposit. However, at a larger level, the Village did reconcile all bank accounts to the auditors' satisfaction, thereby providing assurance that all credit card transactions were both credited to the Village's general ledger and the appropriate bank accounts.

Status - Comment considered implemented for the fiscal year ended December 31, 2017.

SIGNIFICANT DEFICIENCY

Collateral of Cash

During cash testing, Sikich noted the Village was not monitoring collateral held by third parties. At year end, there was \$144,698 of uncollateralized cash. We recommend that the Village closely monitor how deposits are collateralized and ensure that all deposits over \$250,000 (FDIC insured amount) are collateralized by securities held by a third party custodian in the name of the Village.

Management Response

The Village concurs with this comment. For this particular account used to deposit parking meter coins, collateralizing the account is not available through the bank. Therefore, transfers out of the account into a collateralized Village account at a different bank are periodically made so that the balance is always below \$250,000. Bank notification has subsequently been set up so that the Village is informed whenever the account balance comes close to exceeding the \$250,000 FDIC threshold and a transfer out is then processed.

Status - Comment considered implemented for the fiscal year ended December 31, 2017.

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 750+ professionals throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

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

ENERGY

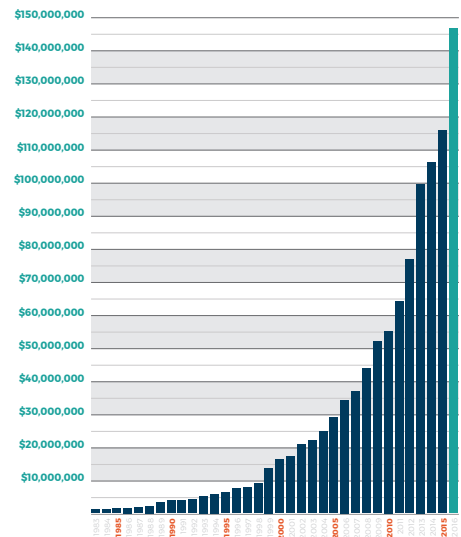
MANUFACTURING
& DISTRIBUTION

CONSTRUCTION
& REAL ESTATE

GOVERNMENT

NOT-FOR-PROFIT

SIKICH TOTAL REVENUES



STATISTICS

2016 Revenues \$146.4M

Total Partners ~100

Total Personnel 750+

Personnel count as of January 1, 2018

SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Resources Consulting
- Investment Banking
- Marketing & Design
- Public Relations
- Retirement Plan Services
- Supply Chain
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor. Securities offered through Triad Advisors, member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.

2018 Milwaukee's Best and Brightest Companies to Work For

2017 AWARDS

- Bob Scott's Top 100 Value Added Reseller Stars (VARs) - ranked #7
- *Accounting Today* Top 100 VARs - ranked #6
- Vault Accounting Top Ranked
- *Accounting Today* Top 100 Firms - ranked #27 nationally
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club

- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Crain's List* Chicago's Largest Privately Held Companies -

ranked #234

- *Chicago Tribune's* Top Workplaces
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For

2016 AWARDS

- *Accounting Today* Top Regional Leaders and Firms: Great Lakes - ranked #4
- *Milwaukee Business Journal* Largest Management Consulting Firms - ranked #10
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms - ranked #8
- *Inc. 5000* - ranked #4613

- *INSIDE Public Accounting* Top 50 Largest Accounting Firms - ranked #31 nationally
- Milwaukee's 101 Best and Brightest Companies to Work For®
- WICPA Excellence Award - Public Service Award
- *Accounting Today* Top 100 VARs - ranked #7
- Bob Scott's Top 100 VARs - ranked #7

- Boston's 101 Best and Brightest Companies to Work For®
- US Small and Mid-Sized Business (SMB) Champions Club Heartland Partner of the Year, Microsoft's US SMB Champions Club
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee

2015 AWARDS

- National Best and Brightest Companies to Work For®

- National Best and Brightest in Wellness
- Edge Award - Community Service

- *Chicago Tribune's* Top Workplaces

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

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

Gold

Microsoft Partner



2017/2018
INNER CIRCLE
for Microsoft Dynamics

- **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)
- **Certified for Microsoft Dynamics (NAV)**

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*



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.



LOCATIONS

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