



Baker Tilly US, LLP
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The following change order hereby amends the original engagement letter between the Champaign County and Baker Tilly US, LLP dated March 1, 2019.

This change order is necessary due to:

- Client wishes Baker Tilly to perform certain task(s), depicted below. These task(s) were determined in the original engagement letter to have been performed by the client.
- Additional fees are necessary due to occurrences or situations, depicted below, which require additional audit/accounting time and which were not within the scope of the original engagement.

Changes include:

1. Additional reporting and associated audit procedures to meet the audit-related requirements of the Grant Accountability and Transparency Act (GATA), including an Independent Auditors' Report providing an "in relation to" opinion on the State of Illinois Consolidated Year End Financial Report (CYEFR) for the fiscal year ending December 31, 2018. We estimate the fee to complete this additional work to be \$1,250.
2. Due to various inefficiencies throughout the audit, additional procedures were required to be completed and unanticipated extended work outside the original scope of services was required to complete the audit engagement for the fiscal year ending December 31, 2018. The additional fee resulting from the unanticipated, out of scope work is \$22,690.

Sincerely,

Baker Tilly US, LLP

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
1301 W. 22nd Street, Suite 400
Oak Brook, Illinois 60523
(630) 990-3131

Jason Coyle, CPA, Partner

If the terms stated in the above change order are in accordance with your understanding and acceptable to you, please sign, date, and return this form to us.

Client CHAMPAIGN COUNTY

Name DARLENE A KLOPPPEL *Darlene A Klopppele*

Title COUNTY EXECUTIVE

Date 9-2-2020