

June 4, 2019

Palatine Township  
Attn: Ken Lopez  
721 S. Quentin Road, Suite 101  
Palatine, IL 60067

Dear Ken:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide to the Township.

We will perform the following services:

1. We will consult on the transition of bank accounts within the QuickBooks software.

The engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual with suitable skill, knowledge, or experience to oversee the bookkeeping and tax services we provide; and for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this engagement letter, you agree that upon the expiration of the seven year period, we are free to destroy our records related to this engagement.

It is our policy to get approval from the individual charged with governance of the organization prior to providing copies of the tax returns. When copies of the tax returns are provided we will send them directly to the individual charged with governance of the organization so that they may distribute them to the appropriate people. Upon written authorization by the individual charged with governance of the organization we may provide copies to others at our discretion.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

If we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege. In addition, costs related to satisfying the subpoena requirements are additional fees that are not included in the fee for preparation of the tax return.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

Our fees for services will be \$200 per hour based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses. If prompt payment is not received all work will be stopped until it is received. All invoices are due and payable upon presentation. Amounts not paid upon presentation will be subject to a late payment charge of 1.5% per month (18% per year) and we withhold the right to not file your tax return and/or not provide copies of workpapers and tax returns until all current and prior invoices are paid in full. If for any reason the account is turned over to an attorney for collection, an additional charge of 33 1/3% will be added to cover the collection costs.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identify for purposes of the award of attorneys' fees. You agree to keep all matters related to disputes and complaints related to this engagement confidential.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

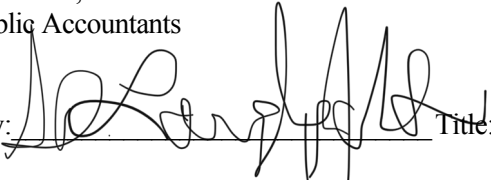
You agree to hold us harmless and to release, indemnify and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us and for all transactions authorized by you.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement. If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately. We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Very Truly Yours,

*Tighe Kress & Orr, PC*

Tighe, Kress & Orr, P.C.  
Certified Public Accountants

Accepted By:  Title: Township Supervisor

Print Name: Sharon Langlotz-Johnson Date: June 4, 2019