

**Task Order**

Effective Date of Task Order: February 17, 2026

Requesting Party: County of Elkhart, Indiana by and through the Elkhart County Auditor.

Contractor: Baker Tilly US, LLP

Project: Compilation and Consulting Services

Original Contract: Independent Contractor Agreement dated March 3, 2025

**This Task Order is subject to the Original Contract, which is activated for Contractor to perform the Services and deliver the Products described in this Task Order.**

Attachments (list of documents, if any, supporting Task Order):

1. The Scope of Work for this Task Order is attached as Exhibit A.
2. The Fees and Schedule of Performance for this Task Order are attached as Exhibit B.


REQUESTED:

County of Elkhart, Indiana

  
\_\_\_\_\_  
Tiara Jackson, Auditor

ACCEPTED:

Baker Tilly US, LLP

  
\_\_\_\_\_  
Jeffrey P. Rowe, Principal

**Exhibit A**  
**Scope of Work**

Baker Tilly will perform the following preparation services related to the Generally Accepted Accounting Principles (GAAP) Financial Statements for Elkhart County.

**A. Adjusting Entries (Compilation and Consulting Services)**

Assist Elkhart County's bookkeeper(s) or other designee to adjust the books and accounts in order to adjust the working trial balance from which financial statements can be prepared. Elkhart County bookkeeper(s) or designee will provide Baker Tilly with a detailed trial balance and any supporting schedules required.

**B. GAAP Financial Statements (Compilation and Consulting Services)**

Assist Elkhart County with preparation and analysis of information for the year ended 2025.

**C. Compile Elkhart County Financial Statements (Compilation and Consulting Services)**

1. Compile, from information provided by Elkhart County, the basic financial statements as of and for the calendar year ended 2025.

2. Compile Elkhart County prepared accounting report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Baker Tilly's compilation differs significantly from a review or an audit of financial statements. Baker Tilly's compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, Baker Tilly's compilation does not contemplate obtaining an understanding of the entity's internal controls; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Therefore, Baker Tilly's services do not provide a basis for expressing any level of assurance on the financial statements being compiled.

Elkhart County remains responsible for making all management decisions and performing all management functions, and for designating an individual with suitable skill, knowledge or experience to oversee any bookkeeping services or other service Baker Tilly provides. Elkhart County is responsible for evaluating the adequacy and results of the services

performed and accepting responsibility for such services. Elkhart County is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

#### **D. Meetings**

Baker Tilly services include attendance, as needed, at virtual meetings or in person meetings with the working group, auditors, and local officials.

#### **E. Capital Asset Assistance**

Baker Tilly services and estimates are based on the expectation that Elkhart County will provide supporting data in alignment with GAAP standards. In the event that Elkhart County's supporting information is not provided in accordance with these standards, additional time spent rectifying and aligning the data will be traced and invoiced separately. Baker Tilly will provide advisory services to Elkhart County, offering guidance and support in implementing appropriate accounting and reporting procedures to ensure future reports meet the standards. This approach is geared towards foster clarity, adherence to industry standards, and the seamless integration of best practices in financial reporting.

#### **F. Component Units**

Baker Tilly will incorporate Elkhart County-provided financial information for component units. If component unit records require assistance to adhere to the Governmental Accounting Standards Board (GASB) standards, any additional services required to bring them into compliance will be billed separately.

#### **G. GASB Implementation Support**

Baker Tilly will provide support for implementation of GASB pronouncements by required deadlines for reporting. The amount of time needed for GASB implementation varies, and the time will be tracked separately. In the event that a GASB implementation will take an extensive amount of time, Baker Tilly will communicate with management on the additional estimate for implementation. This can also be invoiced separately if requested by management.

#### **H. Support During Independent Audit**

Baker Tilly is available to attend meetings and provide support during the audit. Support during the independent audit will be billed separately.

#### **I. Additional Services**

Upon request of Elkhart County, Baker Tilly is available for additional accounting and reporting support services. Such services will be requested by Elkhart County in writing to Baker Tilly and will be invoiced separately based on standard hourly rates.

## **J. Nonattest Services**

As part of this engagement, Baker Tilly will perform certain nonattest services. For purposes of the Engagement Letter and this Scope Appendix, nonattest services include services that the Government Auditing Standards refers to as nonaudit services.

Baker Tilly will not perform any management functions or make management decisions on Elkhart County's behalf with respect to any nonattest services Baker Tilly provides.

In connection with our performance of any nonattest services, Elkhart County agrees that it will:

- Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to Elkhart County.
- Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services Baker Tilly performs.
- Evaluate the adequacy and results of the nonattest services Baker Tilly performs.
- Accept responsibility for the results of Baker Tilly's nonattest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

## **K. Compilation Report**

1. Services and Related Report. Baker Tilly will compile, from information provided by Elkhart County, the annual financial statements and required supplementary information of Elkhart County, Indiana as of 12-31-2025 and for the year then ending. Upon completion of the compilation of the annual financial statements, Baker Tilly will provide Elkhart County, Indiana with our accountants' compilation report in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants (AICPA), addressed to the board of the Elkhart County, Indiana. Baker Tilly will utilize information that is Elkhart County's representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in accordance with accounting principles generally accepted in the United States of America. If, for any reason, caused by or relating to affairs or management of the Elkhart County, Indiana, Baker Tilly unable to complete the compilation, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit financial statements to you as a result of this engagement.

2. Responsibilities and Limitations. Baker Tilly will be responsible for conducting the engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the AICPA. The objective of the accountant in a compilation engagement is to apply accounting and financial reporting expertise to assist management in the presentation of financial statements and

report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

A compilation differs significantly from a review or an audit of consolidated financial statements. A compilation does not contemplate performing inquiry, analytical procedures or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of Elkhart County, Indiana's internal control; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents (for example, cancelled checks or bank images) or other procedures ordinarily performed in an audit. As part of our engagement, Baker Tilly will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content.

Baker Tilly's engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, Baker Tilly will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, Baker Tilly will report to you any evidence or information that comes to their attention during the performance of their compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. Baker Tilly has no responsibility to identify and communicate deficiencies in Elkhart County's internal control as part of this engagement.

The compilation will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction

3. Management's Responsibilities. Elkhart County, Indiana's management is responsible for the financial statements and supplementary information referred to above. Although Baker Tilly may advise Elkhart County about appropriate accounting principles and their application, the responsibility for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework remains with management. In this regard, management is responsible for the selection of the financial reporting framework to be applied in the preparation of financial statements; for the preparation and fair presentation of financial statements in accordance with the applicable financial reporting framework and the inclusion of all informative disclosures that are appropriate for the applicable financial reporting framework used to prepare Elkhart County, Indiana's financial statements. Informative disclosures include (i) a description of the special purpose framework, including a summary of significant accounting policies, and how the framework differs from GAAP, the effect of which need not be quantified, and informative disclosures similar to those required by GAAP, in the case of special purpose financial statements that contain items that are the same as, or similar to, those in financial statements prepared in accordance with GAAP, (ii) a description of any significant interpretations of the contract on which the special purpose financial statements are prepared, in the case

of financial statements prepared in accordance with a contractual-basis of accounting, and (iii) additional disclosures beyond those specifically required by the framework that may be necessary for the special purpose framework to achieve fair presentation. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; for preventing and detecting fraud; for ensuring that the Elkhart County, Indiana complies with laws and regulations applicable to its activities; for the accuracy and completeness of the records, documents, explanations and other information, including significant judgments provided by management for the preparation of financial statements; to provide the accountant with (i) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters, (ii) additional information that the accountant may request from management for the purpose of the engagement, and (iii) unrestricted access to persons within Elkhart County, Indiana of whom the accountant determines it necessary to make inquiries; and to include the accountant's compilation report in any document containing financial statements that indicates that Elkhart County, Indiana's accountant has performed a compilation engagement on such financial statements.

## **Exhibit B**

### Fees

Contractor's fees for Services will be billed at Contractor's billing rates set forth below based upon the actual time incurred and will not exceed \$142,000.00 without further authorization from Elkhart County.

#### **Standard Hourly Rates by Job Classification**

Principals / Directors	\$420 - \$660
Managers / Senior Managers	\$290 - \$440
Consultants / Analysts / Senior Consultants	\$185 - \$300
Support / Paraprofessionals / Interns	\$115 - \$195

The above fees will include all expenses incurred by Contractor except for direct, project-related expenses such as travel costs. No such expenses (e.g., travel costs) will be incurred without the prior authorization of Elkhart County.

### Performance Schedule

Upon receipt of a fully executed Task Order, Contractor will promptly initiate deployment and work with the Elkhart County Auditor's Office on an agreed upon services schedule. Once established, Contractor will be required to comply with such schedule.