

## AWARD TO OTHER THAN LOWEST RESPONSIBLE OFFEROR

### VENDOR SELECTED FOR AWARD

Name: Roth & Co., LLP  
Address: 540 W. Madison Street, Suite 2450, Chicago, Illinois 60661  
Phone/Fax: 312-876-1900 / 312-876-1911  
Vendor Contact Person: Aaron Donnelly, Partner

### NATURE OF CONTRACT

Contract Number: 26-6-30200-10 & 27-6-30200-10  
Description of goods/services: State Compliance Examination of the Office of Comptroller - Fiscal Officer for the two years ended June 30, 2026  
Contract Term (*beginning/ending dates*): Estimated start date of 4/13/26 through 6/30/26; 7/1/26 through 6/30/27  
Renewal Option: Yes ☒ No ☐  
Amount of Award (*excluding renewal option*): \$ 378,000

### SOURCE SELECTION

Method of Source Selection: IFB ☐ RFP ☒  
Date Solicitation Issued: December 17, 2025  
Date Responses Due: January 14, 2026  
Number of Responding Offerors: 8  
Number of Unsuccessful Offerors: 7  
Listing of All Offerors Considered But Not Selected:  
Adelfia LLC; CliftonLarsonAllen LLP; Forvis Mazars; Galleros Robinson CPA, LLP; Maharlika PLLC; RSM US LLP; Sikich CPA LLC

### JUSTIFICATION FOR SELECTING HIGHER PRICED VENDOR AND BASIS FOR DETERMINATION THAT PRICE IS FAIR AND REASONABLE

The proposal by Roth & Co., LLP was responsible and responsive and received the highest total points awarded in this competitive selection process. One other proposal was lower in price but also lower in total points. For this engagement, price was established as being a less important factor in the selection process than the elements by technical score.

### OAG CONTACT PERSON

Name: Courtney Dzierwa  
Title: Director of Financial/Compliance Audits  
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PROCUREMENT OFFICER SIGNATURE: