Firefighters' Pension Investment Fund

Request for Proposals

for

Accounting and Tax Consulting Services

September 10, 2026

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1. Introduction

By issuing this Request for Proposals (this "**RFP**"), the Firefighters' Pension Investment Fund ("**FPIF**") is seeking proposals from qualified and eligible vendors ("**Respondents**") for accounting, and tax consulting services, as described in greater detail below.

All forms needed to submit a response to this RFP are available on FPIF's website at:

www.ifpif.org/publications/non-investment-procurement/

Respondents to this RFP are responsible for monitoring FPIF's website for information pertaining to this RFP while it is outstanding.

1.1. About FPIF

FPIF was created by the State of Illinois for the purpose of managing the investments of approximately 300 local firefighter pension funds across Illinois (the "**Participating Pension Funds**").

FPIF is governed by the Illinois Pension code (40 ILCS 5/1 *et seq.*, the "**Pension Code**"), including in particular Articles 1 and 22C. The Participating Pension Funds are governed by the Pension Code, including in particular Article 4.

As of June 30, 2026, FPIF managed approximately $12 billion in total assets.

FPIF is governed by a nine-member Board of Trustees (the "**Board**"). Additional information about FPIF can be found on its website: https://ifpif.org/.

1.2. Background on this RFP

FPIF is issuing this RFP to identify and engage a qualified vendor to provide the accounting and tax consulting services described in Section 1.3, as part of FPIF's ongoing efforts to ensure the continued quality and cost-effectiveness of these services.

1.3. Scope

FPIF is seeking a qualified tax consulting firm to provide comprehensive global tax compliance, reporting, advisory, and withholding tax recovery support services for the Fund and its investment structures. The firm should have demonstratable experience serving large public pension funds and/or other institutional investors with global investment portfolios and should be capable of coordinating tax obligations across multiple jurisdictions while working closely with FPIF's custodians, investment managers, and service providers. Services are expected to include, but not be limited to, the following:

a. **Accounting & GAAP Advisory Services:** Advising and assisting the Board and staff in ensuring adherence to all relevant Generally Accepted Accounting Principles (GAAP) and tax reporting requirements in connection with the management of FPIF investments.

b. **Global Tax Compliance and Reporting Services ("GTCR")**

   i. Coordination and management of global tax compliance obligations/activities across jurisdictions where FPIF invests.

ii. Development and maintenance of tax compliance calendars, including monitoring filing deadlines and regulatory requirements.
iii. Preparation, review, and filing of foreign tax returns and related tax registrations in foreign countries including but not limited to India, Pakistan, and Taiwan.
iv. Coordination with local and foreign tax advisors, custodians, sub-custodians, market regulators, and other service providers as required.
v. Assistance with regulatory and tax registrations required for investment activities in foreign markets.
vi. Monitoring of regulatory and tax law changes that may affect FPIF's investment activities.

c. Foreign Tax Withholding and Tax Reclaim Services

i. Performance of review and analysis of foreign tax withholding applied to investment income.
ii. Identification of reclaim opportunities arising from tax treaty benefits, domestic law relief, or other available exemptions.
iii. Preparation and filing of foreign withholding tax reclaim applications.
iv. Management of supporting documentation requirements, including residency certificates, tax vouchers, powers of attorney, and other tax authority filings.
v. Assistance with post-filing correspondence and information requests from foreign tax authorities related to filed reclaims.

d. Foreign Tax Documentation and Relief-at-Source Support

i. Assistance in completing foreign tax forms and certifications required to obtain treaty benefits or reduced withholding tax rates, including US Form 8802.
ii. Preparation of U.S. residency certification applications and related documentation.
iii. Guidance regarding jurisdiction-specific withholding tax documentation requirements.
iv. Support for maintaining tax documentation necessary to preserve treaty eligibility and withholding tax relief.

e. Tax Advisory Services

i. Ongoing access to tax professionals for routine tax questions and consultation.
ii. Advice regarding international tax matters affecting institutional investors and public pension funds.
iii. Technical tax research and written memoranda addressing investment, withholding tax, compliance, and operational tax matters.
iv. Guidance on new market openings, investment structures, and tax-related operational issues.

f. Tax Authority Assistance

i. Assistance responding to routine inquiries from foreign tax authorities.
ii. Support in preparing submissions and responses related to tax filings.
iii. Assistance with administrative tax proceedings and appeals, if requested.
iv. Coordination with local counsel or other advisors when specialized representation is required.

g. Reporting and Technology Support

i. Provision of tax analysis and reporting tools to identify withholding tax exposures and recovery opportunities.
ii. Periodic reporting on tax compliance status, filing deadlines, reclaim opportunities, and outstanding items.
iii. Secure methods for document exchange and collaboration with FPIF and its custodians.

h. Transition and Service Management

i. Development and execution of a transition plan from FPIF's current tax advisor.
ii. Knowledge transfer, document migration, and coordination with the incumbent provider.
iii. Designation of a dedicated service team and primary relationship manager.
iv. Regular status reporting, issue escalation procedures, and periodic service review meetings.

i. Central Tax Compliance Services: Manage all items listed in the above sections as well as developing a global calendar of milestones, tracking status across Respondent member firms, facilitating issue escalation, preparing periodic Stakeholder Reporting Packages, and coordinating scope/fee changes.

2. Proposal Content

Each proposal submitted in response to this RFP must contain all of the information and components outlined in this Section 2. For ease of review, each component should be addressed in a separate section. Respondents are encouraged to submit proposals as a single PDF document. The proposal should include a table of contents. Failure to provide information in the prescribed format may result in the rejection of the proposal.

2.1. Proposal Letter

The proposal must include a cover letter, which will be considered an integral part of the proposal package, in the form of a standard business letter. The proposal letter must be signed by an individual authorized to bind the Respondent contractually (and expressly certifying such authority) and identify the signer's title or position. An unsigned proposal will be rejected. The proposal letter must also include:

a. A statement that (i) the proposal meets all requirements of this RFP, (ii) the proposal is truthful, complete, and free of any material omissions, and (iii) the offer tendered by the proposal will remain in full force and effect for 90 days following the Proposal Due Date.
b. A disclosure of any current business relationship or any current negotiations for prospective business with FPIF, or with any member of the Board, FPIF staff, or their immediate family members, or any party currently rendering services to FPIF.
c. A statement that the Respondent acknowledges that all documents submitted in response to this RFP may be subject to disclosure under the Illinois Freedom of Information Act and/or the Illinois Open Meetings Act.
d. An identification of all documents provided by the Respondent that, collectively, constitute the Respondent's proposal to this RFP.
e. A statement that (i) the proposal is being made without fraud or collusion and (ii) the Respondent has not offered or received any finder's fees, inducements, or any other form of remuneration, monetary or non-monetary, from any individual or entity relating to the RFF or the Respondent's proposal.
f. A statement that Respondent makes the certifications required by **Exhibit A** to this RFP and agrees that such certifications and other terms will be included in any contract awarded pursuant to this procurement.

2.2. Firm Questionnaire

The Respondent must complete the questionnaire attached as **Exhibit B** to this RFP.

a. Questions should be addressed in the order in which they appear in Exhibit B. Do not change question numbering.

b. Each question number and question in the RFP should be repeated in its entirety before stating the answer.

c. Do not respond to any question with a cross-reference to another answer (e.g. "see response to [question number]"). Instead, provide complete responses to each question that fully and adequately communicate the response for that particular question.

2.3. Minimum Qualifications Certification

The Respondent must complete the certification of minimum qualifications attached as **Exhibit C** to this RFP.

2.4. Description of Respondent's Experience and Qualifications

The Respondent should be an independent certified public accounting firm licensed to practice in the State of Illinois and the United States of America, with dedicated accounting, and foreign tax expertise and qualifications. The purpose of this section is to demonstrate that the Respondent understands, and is qualified to deliver, the scope described in this RFP.

Describe any proposed services that will be subcontracted (if any) and, if applicable, identify the subcontractors, and describe your method or selecting and monitoring subcontractors.

Identify the individuals on the team that will be involved in delivering the services requested, and their respective roles and responsibilities.

2.5. References

The proposal should identify three client or customer references. For each reference, provide a name, title, and contact information (e-mail and phone number). FPIF may contact any reference.

2.6. Fee Proposal

The proposal must include a fee proposal in the form attached as **Exhibit D**. The proposed fee must include all costs and expenses for providing the scope to FPIF described in this RFP.

2.7. Freedom of Information Act

Respondents are advised that proposal materials are subject to the Illinois Freedom of Information Act (5 ILCS 140). After completion of the RFP, selection by FPIF and successful negotiation of a contract, if any, proposals submitted may be viewed and copied by the public, including news agencies and competitors. A Respondent claiming a statutory exception to the Illinois Freedom of Information Act for information within the proposal must identify relevant portions of the proposal as confidential and identify in the e-mail transmission of the proposal whether confidential information is included. Further, each page of confidential documentation must be labeled as such. The Respondent must also specify which statutory exemption applies for each portion of confidential information, including providing any justification required by the Illinois Freedom of Information Act. FPIF reserves the right to make determinations of confidentiality.

3. Timeline and Submission Requirements

This procurement will be conducted based on the following timeline. These dates are subject to revision by FPIF in its sole discretion. Any updates to the timeline will be published on FPIF's website, and Respondents are responsible for checking that website periodically for such updates.

Milestone	Date
RFP Issued	September 10, 2026
Deadline to submit written questions to FPIF about this procurement (*see Section 4.3*) (the "**Question Due Date**")	September 24, 2026 (by 3:00 P.M. Central Time)
FPIF will post answers to written questions received (the "**Answer Post Date**")	October 2, 2026
Deadline for submitting proposals (the "**Proposal Due Date**")	October 22, 2026 (by 3:00 P.M. Central Time)
Potential interviews with select Respondents	The week of November 9, 2026
Potential presentations by select Respondents	December 1, 2026
Anticipated selection of Contractor	December 11, 2026

3.1. Proposal Submission

All interested Respondents must submit their responses in accordance with the requirements of this RFP. Proposals must be submitted by e-mail in electronic format by 3:00 P.M. Central Time (Chicago) on the Proposal Due Date to:

Kim Thorpe, Chief Financial Officer
kthorpe@ifpif.org

AND

Anna Simonson, Public Markets Portfolio Officer
asimonson@ifpif.org

Any proposal received after that time and date may not be considered.

Proposals should be in a PDF format. The e-mail transmittal should include the following subject: "Response to FPIF RFP for Accounting, and Tax Consulting Services – (Name of Responder)." Failure to clearly identify the proposal in the subject line may result in the rejection of the proposal. Only e-mail submissions will be accepted. An e-mail confirmation will be sent confirming receipt of the proposal.

Only one proposal from an individual, firm, partnership, corporation, or combination thereof, will be considered for this procurement.

3.2. Withdrawal and Modifications

A proposal may be withdrawn any time prior to 3:00 P.M. Central Time on the Proposal Due Date by written notification signed by the individual applicant or authorized agent of the Respondent and received by the Proposal Due Date. Please reference the "FPIF RFP for Accounting, and Tax Consulting Services – (Name of Responder)" in your communication. An e-mail confirmation will be sent confirming withdrawal of the proposal. The proposal may be resubmitted with any modifications no later than the deadline. Modifications offered in any other manner will not be considered.

4. Procurement Rules and Procedure

4.1. Procurement Rules

The Board has adopted procurement rules, which are available at https://ifpif.org/policies-publications/, and which, together with applicable law, will govern this procurement. FPIF's staff and advisors will oversee the procurement process.

FPIF shall post the name of the successful Respondent, if any, on FPIF's website, along with a disclosure including the total amount applicable to the contract, the total fees paid or to be paid and a description of the factors that contributed to the selection of the Respondent.

4.2. Communications; Quiet Period

In order to ensure that all Respondents have equal access to information regarding this procurement, to be certain that communications are consistent and accurate, and to make the search process and selection process efficient, diligent, and fair, FPIF is establishing a "**Quiet Period**" for this procurement. The Quiet Period begins upon the issuance of this RFP and continues until the Contractor is selected by FPIF or the RFP process is abandoned or declared complete. Respondents may be disqualified for failure to adhere to the requirements of this section.

During the Quiet Period, no *ex parte* communication with the Board, any individual Trustee, staff, or service provider is permitted. Notwithstanding the foregoing, if the Respondent is a current service provider to FPIF, the foregoing does not restrict communication between the Respondent and FPIF in the ordinary course as long as those communications are limited to contact with FPIF employees with whom the Respondent ordinarily interacts on matters germane to the services being rendered and do not, in any event, relate to this procurement.

Respondents should direct all questions and communications regarding this procurement to the Search Contact(s) specified below, following the process identified in this RFP.

No Respondent may, at any time, attempt to influence the evaluation other than by a properly submitted response to this RFP or to a formal request for information or presentation. No Respondent shall retain a person or entity to influence the outcome of this RFP or any investment decision by FPIF contingent in whole or in part upon that outcome or decision.

4.3. Procurement Contact

FPIF has designated the following individual to be its authorized contact (the "**Procurement Contact**") for this procurement:

Kim Thorpe, Chief Financial Officer
kthorpe@ifpif.org

4.4. Questions About this Procurement

Procedural and substantive questions concerning this RFP may be submitted via e-mail to the Procurement Contact by 3:00 P.M. Central Time (Chicago) on the Question Due Date. Please reference "FPIF RFP for Accounting, and Tax Consulting Services – (Name of Responder)" in your e-mail subject line.

Responses to questions properly submitted will be consolidated into a single Q&A document and posted on FPIF's website on the Answer Post Date. The Q&A document will not identify the source of the question.

PLEASE NOTE: Respondents will not receive individualized responses from the Procurement Contact in response to questions submitted by a Respondent. Respondents must review the Q & A document posted on FPIF's website to receive answers to all questions submitted.

4.5 Review and Evaluation of Proposals

All proposals received by the Proposal Due Date will be reviewed to determine if they contain all the required information specified in this RFP. Responses that do not include all of the required information in the prescribed format may be rejected.

All responses will be subject to verification for accuracy. Proposals that contain false or misleading statements or that provide references which do not support an attribute or condition claimed by the Respondent will be rejected.

Proposals that are determined to be responsive, complete, and compliant with the minimum requirements of this RFP will be evaluated by FPIF staff and, if relevant, their advisors. FPIF will select a Contractor based on the proposal(s) that is (or are) determined to provide the best value for the scope described in this RFP.

During the evaluation process, Respondents may be requested to provide additional information and/or to clarify contents of their proposal. Other than information requested by FPIF, or as otherwise permitted by FPIF, no Respondent will be allowed to alter the proposal or add new information after the Proposal Due Date.

In connection with this RFP, FPIF reserves the right to investigate the qualifications and proposal of any Respondent under consideration. FPIF may require confirmation of information furnished by a Respondent and may require additional evidence of qualifications to perform the obligations required by the scope of contemplated in the Respondent's proposal and this RFP.

4.6 Reservation of Rights; Miscellaneous

All proposals and other material submitted in response to this RFP will become the property of FPIF and may be subject to public disclosure in accordance with the requirements of the Illinois Freedom of Information Act (5 ILCS 140).

FPIF is not responsible for any costs incurred by the Respondents in responding to this RFP. Neither this RFP nor any response to this RFP should be construed as a legal offer. FPIF reserves the right, in its sole discretion, to reject any or all proposals. Nothing in this RFP or any resulting contract shall preclude FPIF from procuring services similar to those described herein from other sources.

Additionally, FPIF reserves the right to modify the procurement process, including dates set or projected in this RFP, with appropriate notice to the Respondents; cancel, modify, or withdraw the RFP in whole or in part at any time without incurring any cost obligations or liabilities; waive or permit corrections, irregularities, informalities, or deficiencies with any response to this RFP, including allowing proposal revisions or accepting non-conforming proposals; seek clarifications to a proposal and permit submittal of addenda and supplements to data and information previously provided by a Respondent; request that Respondents submit "best and final" offers; conduct discussions with Respondents whose proposals fall within a competitive range; terminate negotiations at any time; reject any and all proposals received at any time; and disqualify any Respondent that violates the terms of this RFP.

Exhibit A: Certifications and Terms Required by State Law

In connection with and in consideration of entering into an agreement with FPIF, the Respondent will be required to certify and agree to the following terms, which are required by applicable Illinois law. A form of these terms will be incorporated into any such agreement.

Note: If the Respondent is unable to make any of these certifications or agree to any of these terms, the Respondent should include an explanation with its proposal, citing the specific certification or term below (by number) and the reason for that inability.

1. **Ethics.** The Respondent acknowledges and agrees that it will comply with the requirements of the Illinois Governmental Ethics Act (40 ILCS 420) and the State Officials and Employees Ethics Act (5 ILCS 430).

2. **Bribery.** The Respondent certifies that it is not barred from being awarded a contract or subcontract because of a conviction or admission of guilt for bribery or for bribing an officer or employee of the State of Illinois or any other state in that officer or employee's official capacity. 30 ILCS 500/50-5.

3. **Sarbanes-Oxley.** The Respondent certifies that if it has been convicted of a felony under the Sarbanes Oxley Act of 2002, or a Class 3 or Class 2 felony under the Illinois Securities Law of 1953 (815 ILCS 5), at least five years have passed from the date of conviction. Respondent certifies that it (and any executing broker or subcontractor providing services to FPIF, to the extent permitted by this agreement) is not barred from being awarded a contract under 30 ILCS 500/50-10.5. Respondent acknowledges and agrees that FPIF may declare any subsequent agreement void if any of the certification completed pursuant to this paragraph are false. 30 ILCS 500/50-10.5.

4. **Debt Delinquency.** Respondent and its affiliates certify that they are not delinquent in the payment of any debt to the State of Illinois, or if delinquent, they have entered into a deferred payment plan to pay off the debt. Contract and its affiliates further certify that they are not barred from being awarded a contract under 30 ILCS 500/50-11. Respondent acknowledges and agrees that FPIF may declare any subsequent agreement void if this certification is false, or if Respondent or its affiliate later becomes delinquent and has not entered into a deferred payment plan to pay of the outstanding debt. 30 ILCS 500/50-11; 30 ILCS 500/50-60.

5. **Illinois Use Tax.** The Respondent certifies that it is not barred from being awarded a contract under 30 ILCS 500/50-12. Respondent acknowledges and agrees that FPIF may declare this agreement void if this certification is false. Respondent shall collect and remit Illinois Use Tax on all sales of tangible personal property to the State of Illinois in accordance with the requirements of the Illinois Use Tax Act. 30 ILCS 500/50-12.

6. **Environmental Protection.** Respondent certifies that it (and any executing broker or subcontractor providing services to FPIF, to the extent permitted by this agreement) has not committed a willful or knowing violation of the Environmental Protection Act ("EPA"), or at least five years have passed since the order finding a violation of the EPA, unless no person, unless no person involved in the violation continues to have any involvement with Respondent's (or broker or subcontractor's) business. Respondent acknowledges and agrees that FPIF may declare any subsequent agreement void if this certification is false. 30 ILCS 500/50-14.

7. **Lead Poisoning Prevention Act.** The Respondent certifies that it is not barred from doing business with the State of Illinois or any State agency or subcontracting under the Illinois Procurement Code due to a violation of the Lead Poisoning Prevention Act. 30 ILCS 500/50-14.5.

8. **Conflict of Interest.** Respondent acknowledges the requirements of 30 ILCS 500/50-15 and certifies that there has been no discussion or offer of future employment to any FPIF employee or member of the Board of Trustees.

9. **Financial Disclosures and Potential Conflicts of Interest.** Respondent certifies that Respondent, its partners, officers, directors, executives, or any other person performing a similar function: (i) are not legally prohibited from contracting with FPIF or the State of Illinois, and (ii) have no public or private interest, direct or indirect, and shall not directly or indirectly acquire any such interest, which conflicts or potentially conflicts, in any manner, with the performance of Respondent's obligations under any subsequent agreement. Respondent acknowledges and agrees that it has a continuing obligation to disclose to FPIF any financial or other interest, public or private, direct, or indirect, that may be a potential conflict of interest or which could prohibit Respondent entering into a contract with FPIF or continuing its performance under any agreement. 30 LCS 500/50-35.

10. **Prohibition of Political Contributions.** The Respondent:

    (a) Certifies that, since a procurement process for this proposed engagement was commenced or an informal proposal for this engagement was submitted to FPIF (whichever is earlier), neither the Respondent nor any of its affiliated persons or affiliated entities (as those terms are defined in Section 50-37 of the Illinois Procurement Code, 30 ILCS 500/50-37) has not made any contribution to (i) any political committee established to promote the candidacy of the incumbent Governor of Illinois or of any declared candidate for such office or (ii) any political committee established to promote the candidacy (for any public office) of any incumbent member of the FPIF Board of Trustees or of any other person who has declared to be seeking election or appointment to the FPIF Board of Trustees; and

    (b) Agrees to refrain from making any contribution described in subsection (a) of this Section 10 for two years following the expiration or termination of any engagement, and that any subsequent contract shall be voidable at the discretion of FPIF upon FPIF's determination that a violation of this Section 10 has occurred.

11. **Drug-Free Workplace.** The Respondent certifies that it will provide a drug free workplace by engaging in the conduct prescribed in Section 3 of the Drug Free Workplace Act, 30 ILCS 580/3.

12. **Bid Rigging/Rotating.** The Respondent certifies that it is not barred from contracting with FPIF or an agency of the State of Illinois because of a violation of either Section 33E-3 (bid-rigging) or 33E-4 (bid rotating) of Article 33E of the Criminal Code of 1961, 720 ILCS 5/33E.

13. **International Boycott.** The Respondent certifies that neither it nor any substantially owned affiliated firm is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act. 30 ILCS 582.

14. **No Inducement or Placement Fees.** The Respondent certifies that no fees, commissions, or payments of any type have been or will be paid to any third party in connection with this RFP, except as disclosed in any response or an exhibit thereto as provided in 30 ILCS 500/50-25 and in

40 ILCS 5/1-145. The Respondent shall promptly notify FPIF if it ever has reason to believe that this certification is no longer accurate.

15. **Revolving Door Prohibition.** The Respondent certifies that it is not in violation of the revolving door prohibition under 30 ILCS 500/50-30.

16. **Business Entity Registration.** The Respondent certifies in accordance with the requirements of the Illinois Procurement Code that either: (a) it is not required to register, or (b) it is registered as a business entity with the State Board of Elections. The Respondent acknowledges its continuing obligation to update such registration and agrees that any subsequent agreement is voidable in the event that it fails to comply with the requirements of 30 ILCS 500/20-160. 30 ILCS 500/50-60.

17. **Anti-Competitive Practices.** The Respondent acknowledges its obligation to and agrees to report to the appropriate Inspector General, the Attorney General, and the FPIF's Ethics Officer any suspected collusion or other anticompetitive practice among bidders, offerors, contractors, potential contractors, or employees of the State or of FPIF. 30 ILCS 500/50-40, 45, 50.

18. **No Unlawful Discrimination.** To the extent Illinois law is applicable to the Respondent, pursuant to 775 ILCS 5/2-105, the Respondent agrees to:

(a) Refrain from unlawful discrimination and discrimination based on citizenship status in employment and undertake affirmative action to assure equality of employment opportunity and eliminate the effects of past discrimination;

(b) Comply with the procedures and requirements of the Illinois Department of Human Rights' regulations concerning equal employment opportunities and affirmative action;

(c) Provide such information, with respect to its employees and applications for employment, and assistance as the Illinois Department of Human Rights may reasonably request; and

(d) Have written sexual harassment policies that shall include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the Respondent's internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Illinois Department of Human Rights and the Illinois Human Rights Commission; (vi) directions on how to contact the Illinois Department of Human Rights and the Illinois Human Rights Commission; and (vii) Protection against retaliation as provided by Section 6-101 of the Illinois Human Rights Act. A copy of the policies shall be provided to the Illinois Department of Human Rights upon request.

19. **Discriminatory Club.** Respondent certifies that it does not pay any dues or fees to any discriminatory club or otherwise subsidize or reimburse its employees or agents for any dues or fees to any discriminatory club. 775 ILCS 25.

20. **Illinois Prevailing Wage Act.** To the extent it applies to the Respondent and any subsequent agreement, the Respondent agrees to comply with the Illinois Prevailing Wage Act, 820 ILCS 130/1, *et seq*.

21. **Record Retention.** The Respondent shall maintain, for a minimum of seven years after the completion of any transition, adequate books, records, and supporting documents to verify the amounts, recipients, and uses of all disbursements of funds passing in conjunction with the transition. The Respondent shall further make all such books, records, and supporting documents related to the transition available for review and audit by any internal or external auditor of FPIF and shall cooperate fully with any such audit and will further provide any such auditor full access to all relevant materials.

22. **Non-Solicitation.** The Respondent agrees to notify the FPIF Ethics Officer if it solicits or intends to solicit for employment any of the employees of FPIF during the term of any engagement.

23. **Public Records/Open Meetings.** The Respondent understands and acknowledges that FPIF and any agreement are subject to the provisions of the Illinois Open Meetings Act (5 ILCS 120/1, *et seq*.) and the Illinois Freedom of Information Act (5 ILCS 140/1, *et seq*.).

Exhibit B: Questionnaire

The following questionnaire must be completed and included with the proposal. Type responses in the same order as the questionnaire, listing the question first followed by the answer.

Contact and Firm Information

Name of Firm: ______________________________

Mailing Address: ______________________________

City: ______________ State: ________ Zip Code: __________

Phone: __________________ Fax: ____________________

Firm Website: ______________________________

Under penalties of perjury, the Respondent certifies that its correct Federal Employer Identification Number is __________________.

The Contractor is doing business as a(n) (please check applicable entity):

- ☐ Individual
- ☐ Corporation
- ☐ Not-for-Profit Corporation
- ☐ Other: ______________________
- ☐ Sole Proprietorship
- ☐ Limited Liability Firm
- ☐ Governmental Entity
- ☐ Med./Health Care Svcs. Prov. Corp.
- ☐ Limited Liability Partnership
- ☐ Trust or Estate

Contact Person(s)

Name of Contact Person: ____________________________

Title: ______________________________________

Phone: __________________ Fax: ____________________

E-mail: ______________________________________

Firm Background

1. Identify the location of the main office, and, if different, the office from which services would be provided to FPIF. Does your firm have an office located in Illinois? Does your firm have offices in our countries of interest; India, Pakistan, and Taiwan? If so, what is the estimated size of the firm's tax practice at those locations?
2. Please provide a general description and history of the firm, its operations (please include any history of mergers and/or acquisitions), year founded, ownership structure, biographies of the principals and percentage ownership by current employees. Is the firm publicly traded, does it have any parent companies, subsidiaries, or affiliated entities?
3. Briefly describe your firm's experience performing the type of services required by this RFP. Please include the number of clients that the firm has provided similar services for in the past 5 years, the size of those clients, and the duration of each client relationship.
4. Does your firm have a large presence in the State of Illinois with clients similar in nature? If so, please describe.

5. Describe the levels of coverage for errors and omissions insurance and any other fiduciary or professional liability insurance the firm carries. List the insurance carriers supplying the coverage and supply certifications evidencing the coverage.
6. Please provide a brief description of any past or pending regulatory action, litigation, or other legal proceedings against the firm (including actions or proceedings against firm principals or employees in their capacity as such) in the last five (5) years.

Tax Consultant Team Information

7. Please indicate who the lead tax consultants would be on the account (in each area and the overall project lead). Please include their name, work address, business phone, and email address. Are the tax consultant's co-leads? How many clients do each of the lead tax consultants service and how many of those clients are public defined benefit plans? Are any of the tax consultants located in the Chicago area? Please indicate how many staff would be assigned to the engagement and the functions that they would perform.
8. Please attach biographies of the primary and secondary tax consultants who would be assigned to this engagement, including (i) the role of each consultant for this assignment, (ii) the year each consultant joined the firm, (iii) a description of his or her position and current responsibilities, (iv) areas of expertise and experience, (v) education, professional designations and memberships, (vi) relevant publications and presentations, and (vii) the number of clients these consultants currently serve.
9. The various phases of the engagement may have a large degree of overlap from a timing perspective and may need to be completed concurrently. Please describe how the total engagement team will coordinate the project and workload across functional areas of expertise.
10. Please describe the firm's business continuation and/or disaster recovery plan in the event of an abrupt departure of a key member of the engagement team, including the key features of the plan such as onboarding and transitioning workload.

Tax Services

11. Please provide in your proposal any pertinent information regarding the firm's ability to meet the needs of FPIF as outlined in the scope of work.

Firm Evaluation

12. How does the firm evaluate the quality of its tax consulting services? Describe any benchmarks the firm has developed to evaluate its performance and the performance of its primary/lead tax consultants.
13. What are the firm's tax consulting specialties and strengths? What differentiates the firm from its competitors?
14. Describe your firm's process for transitioning FPIF from its current accounting firm to your organization. Please outline the onboarding and transition process, including key milestones, timelines, data transfer procedures, coordination with the incumbent accounting firm, and measures taken to ensure continuity of service. Additionally, discuss any challenges your firm has encountered during prior client transitions and how those challenges were addressed. Does your firm follow a standardized transition methodology when assuming services from another accounting provider? If so, please describe that process in detail.

15. If able, please provide three client references that FPIF can contact who can attest to the quality of the firm's engagement relationship.

Diversity and Inclusion

16. Is the firm a "minority-owned business," "woman owned business," or "business owned by a person with a disability," as those terms are defined in the Illinois Business Enterprise for Minorities, Women, and Persons with a Disabilities Act (30 ILCS 575/0.01 et seq.)?
17. Does the firm have a formal diversity and inclusion policy or initiative? Does this policy extend to subcontractors? If so, please provide a copy of the same.
18. Does the firm have a formal mentorship program or offer enhanced training opportunities for minorities and/or women? If so, please provide details.

Exhibit C: Minimum Qualifications Certification

The following form should be completed, signed, and included with the proposal.

________________________ represents to the Firefighters' Pension Investment Fund that:

1. Respondent is an independent certified public accounting firm licensed to practice in the State of Illinois and the United States of America.

2. Respondent and its proposed team have all authorizations, permits, licenses, and certifications required by federal and state laws and regulations to perform the services specified in this RFP at the time Respondent submits a response to the RFP.

3. Respondent has provided all disclosures included in Exhibit B. If Respondent has no disclosures to report in response to a particular prompt or question, Respondent has indicated that fact in the firm's response.

4. Respondent has (i) reviewed the representations and certifications in Exhibit A and (ii) agrees that, if retained to provide tax consulting services, such representations and certifications will be incorporated into the accounting and tax services consulting contract. Limited drafting changes may be negotiated during any contract negotiation.

By: ____

Name: ____

Title: ____

Date: ____

Exhibit D: Form of Fee Proposal

Please provide a fee structure that details expected fees related to each of the individual prongs outlined in the scope of services (Section 1.3) (including expected software costs) and all travel and related expenses. Please indicate if a government rate is offered and whether fees are negotiable.