EXHIBIT 9

Special Service Area - Additional Audit Requirements

Accounting System

The Department requires that the Contractor maintain its accounting system in a manner which allows the Contractor's expenditures to be categorized in its statement of activities according to the categories listed in the budget approved by the City for each Area.

Guidance for the Contractor's Selection of a CPA Firm (Independent Auditor)

The Contractor must use the following guidelines for engaging a qualified CPA Firm:

1. Issue a Request for Proposal ("RFP") that sets forth all of the terms and conditions of the engagement, evaluation criteria, and scope of the work required.
2. Distribute and publicize the RFP sufficiently to ensure full and open competition.
3. Request in the RFP that bidders provide detail on:
   a. How the CPA Firm will conduct the audit in the first and subsequent years.
   b. Qualifications of the CPA Firm, management, and staff, including experience in auditing like entities.
   c. Policies on notification of changes in key personnel.
   d. Whether the proposed staff has received continuing professional education during the previous 2 years.
   e. Whether the CPA Firm has received a positive peer review within the last 3 years.
   f. Whether the CPA Firm is independent, as defined by applicable auditing standards.
   g. Whether the CPA Firm has been the object of any disciplinary action during the past 3 years.
   h. Whether the CPA Firm maintains an active license in the State of Illinois.
   i. The audit fee.

4. Evaluate the proposals based on:
   a. The CPA Firm's understanding of the audit requirements, including the needs of the Area and the final products to be delivered.
   b. Soundness of technical approach to the audit, including the meeting of the Contractor's specific deadlines and other requirements.
   c. Qualifications of the CPA Firm.
   d. Qualifications of the audit team.
   e. The information provided by respondents in response to the RFP, including cost and independence.

5. Rate the proposals as follows:
   a. Proposals should be evaluated as submitted.
   b. Make a list of strengths and weaknesses for each to support its technical rating.

c. Review the proposed fees offered by the bidders after completion of the technical evaluation.
d. Ask questions of the bidders to eliminate any ambiguities.
e. Select a proposal that is most advantageous to the Area based on the evaluation criteria set forth in the RFP.

6. Once a CPA Firm is chosen based upon the foregoing criteria, require a written engagement letter to avoid misunderstandings that specifies:
   a. Audit scope, objectives, and purposes.
   b. Deadlines for the work to be performed.
   c. Audit fees.
   d. Report format, including providing a digital version of the final audit.
   e. Type and timing of support to be provided to the CPA Firm by the SSAC.
   f. Professional auditing standards to be followed in performing the audit.
   g. Independence of the CPA Firm to the SSAC.
   h. Terms of making changes to the scope of the agreement.
   i. CPA Firm's ownership of the work papers, retention period, and requirement for availability to the City upon request.

Summary Schedule of Findings.

In order to properly conduct the certified audit of the books and records of the Contractor, it is necessary for the CPA Firm to read and understand the requirements contained in the Agreement. Particular attention should be given to Sections 3 and 5 of the Agreement.

The CPA Firm must test the Contractor's compliance with the requirements contained in the Agreement. Should the CPA Firm find exception to the requirements of the Agreement, it must disclose all exceptions in a separate schedule, which shall be entitled "Summary Schedule of Findings". Each finding shall be listed separately. The schedule shall be incorporated with the other required financial statements.

If the CPA Firm finds no exceptions to the Agreement requirements, it shall still include a "Summary Schedule of Findings". On that schedule the CPA Firm shall make an affirmative statement indicating it has read the Agreement and, after conducting the audit, has determined that no exceptions were noted.

Subsections to note in Section 5 include:

a. *Section 5.01, Basis of Payment*, describes "carry over" as the amount of Service Tax Funds collected for prior tax years which remain previously unspent.
b. *Section 5.02, Budget for Services*, restricts the maximum amount that may be spent in a calendar year to the amount stated in the Agreement.
c. *Section 5.03, Method of Payment*, states that the Contractor shall establish a separate checking account and that Area funds shall not be commingled with

other sources.

Audit of Financial Statements

As discussed in Section 3.07, "Records and Audits", the Contractor shall provide an annual audited financial statement to the Department and SSAC within 120 calendar days after the end of the calendar year and the system of accounting shall be in accordance with generally accepted accounting principles and practices, consistently applied throughout.

Audit Documents

The City requires an audit conducted in accordance with generally accepted accounting principles to include the following documents:

1. Statement of Financial Position.
2. Statement of Activities: Budget and Actual (period being audited compared to the previous year, e.g. columns should be 2004 Budget, 2004 Actual, Variance, 2003 Budget, 2003 Actual, Variance).
3. Statement of Cash Flows.
4. Notes to the Financial Statements.
5. Summary Schedule of Findings.

Expense descriptions included in the Statement of Activities must correspond to the expense descriptions in the budget submitted to the City.