



REQUEST FOR PROPOSALS

FOR

AUDIT SERVICES

JULY 20, 2026

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Section 1. About NIMPA

This section provides overview information about the Northern Illinois Municipal Power Agency (NIMPA).

NIMPA Is Seeking a New Audit Partner

NIMPA is seeking proposals from accounting firms to perform annual financial statement audit services beginning with the fiscal year ending December 31, 2026. NIMPA's current auditor completed its tenth annual audit engagement in 2025, and the Agency seeks to rotate audit firms at this time. Therefore, NIMPA is conducting a competitive selection process to identify a firm that can provide high-quality audit services, public power industry expertise, and a collaborative working relationship for future years.

NIMPA Is a Municipal Power Agency

NIMPA is a project agency and unit of local government established in 2004 under the Illinois Joint Municipal Electric Power Agencies Act, 65 ILCS 5/Art. 11 Div. 119.1.

NIMPA Has 3 Members

The three members of NIMPA are the following Illinois cities:

- Batavia
- Geneva
- Rochelle

NIMPA's member municipal utilities serve a combined population of approximately 57,000 with an annual peak load of approximately 250 MW.

NIMPA Is Governed by a Board of Directors

NIMPA is governed by a Board of Directors ("Board"), which is comprised of a director and an alternate appointed by each of the three members.

Avant Provides Management Services to NIMPA

Avant Energy, Inc. provides management services to the Northern Illinois Municipal Power Agency.

Avant's services to NIMPA include:

- Operating services, including generation offers and scheduling with the Midcontinent Independent System Operator (MISO) and PJM Interconnection (PJM)
 - Finance and accounting services
 - Project advisory services
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**NIMPA Is a Part
Owner of the Prairie
State Energy Campus**

NIMPA owns a 7.6% interest (approximately 120 MW) in the Prairie State Energy Campus (PSEC). PSEC is an approximately 1,600 MW pulverized coal fired generating station. PSEC also has coal reserves adjacent to the plant site and associated mine, rail, water and coal combustion waste storage and ancillary support facilities. PSEC began operations in 2012 and is located in Washington and Randolph counties in southwest Illinois.

**NIMPA Financials
Can be Found Online**

More information about NIMPA, including NIMPA's 2025 audited financials, can be found at NIMPA's website www.nimpaonline.org.

Section 2. NIMPA Audit Information

This section discusses NIMPA’s audit and other information regarding its financial statements.

NIMPA Uses FERC Uniform System of Accounts

The Agency substantially follows the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission (FERC).

NIMPA Follows GASB Standards

NIMPA’s financial statements are prepared in accordance with the standards of the Governmental Accounting Standards Board.

NIMPA’s Fiscal Year Is the Calendar Year

NIMPA’s fiscal year matches the calendar year – each fiscal year ends on December 31.

Prairie State Audit Complete by Early March

The audited financial statements of Prairie State Generating Company (PSGC), the main asset owned by NIMPA (together with other utilities), are completed by early March. The PSGC audit report is a non-public, special-purpose audit on a contractual basis of accounting.

Audit Report Must Be Issued by April 30

NIMPA’s audit report must be completed and issued by April 30. This is a requirement of the Agency’s bond indenture.

Section 3. Proposal Process and Schedule

This section discusses the proposal process and schedule.

RFP Release: July 20, 2026 This RFP will be released on July 20, 2026.

Intent to Propose: August 3, 2026 Respondents should indicate their intent to propose their firm's services by August 3, 2026, via e-mail to Trevor Smith at Trevor.smith@avantenergy.com

Questions Regarding the RFP Respondents may submit questions regarding this Request for Proposals via e-mail to Trevor Smith at Trevor.Smith@avantenergy.com. Questions must be submitted no later than August 10, 2026. Responses to all substantive questions will be distributed to all firms that have indicated an intent to propose no later than August 14, 2026. To ensure a fair and consistent process, firms are requested to direct all communications regarding this RFP through the designated contact identified above.

Proposal Due: August 24, 2026 Proposals are due to Trevor Smith at Avant Energy via e-mail by the close of business on August 24, 2026. Proposal contents should include the following:

- Name of firm
 - Description of approach to providing services
 - Resumes of proposed audit team, including information regarding experience with public power entities (if applicable)
 - Description of fee structure
 - Confirmation of ability to provide audit report by April 30
 - Three client references
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Selection: September 18, 2026 NIMPA's goal is to select an audit firm by September 18, 2026.
