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2009 NW 87th Place, Gainesville, FL 32653-1603 • 352.955.2200

# MEETING NOTICE

## AUDIT COMMITTEE

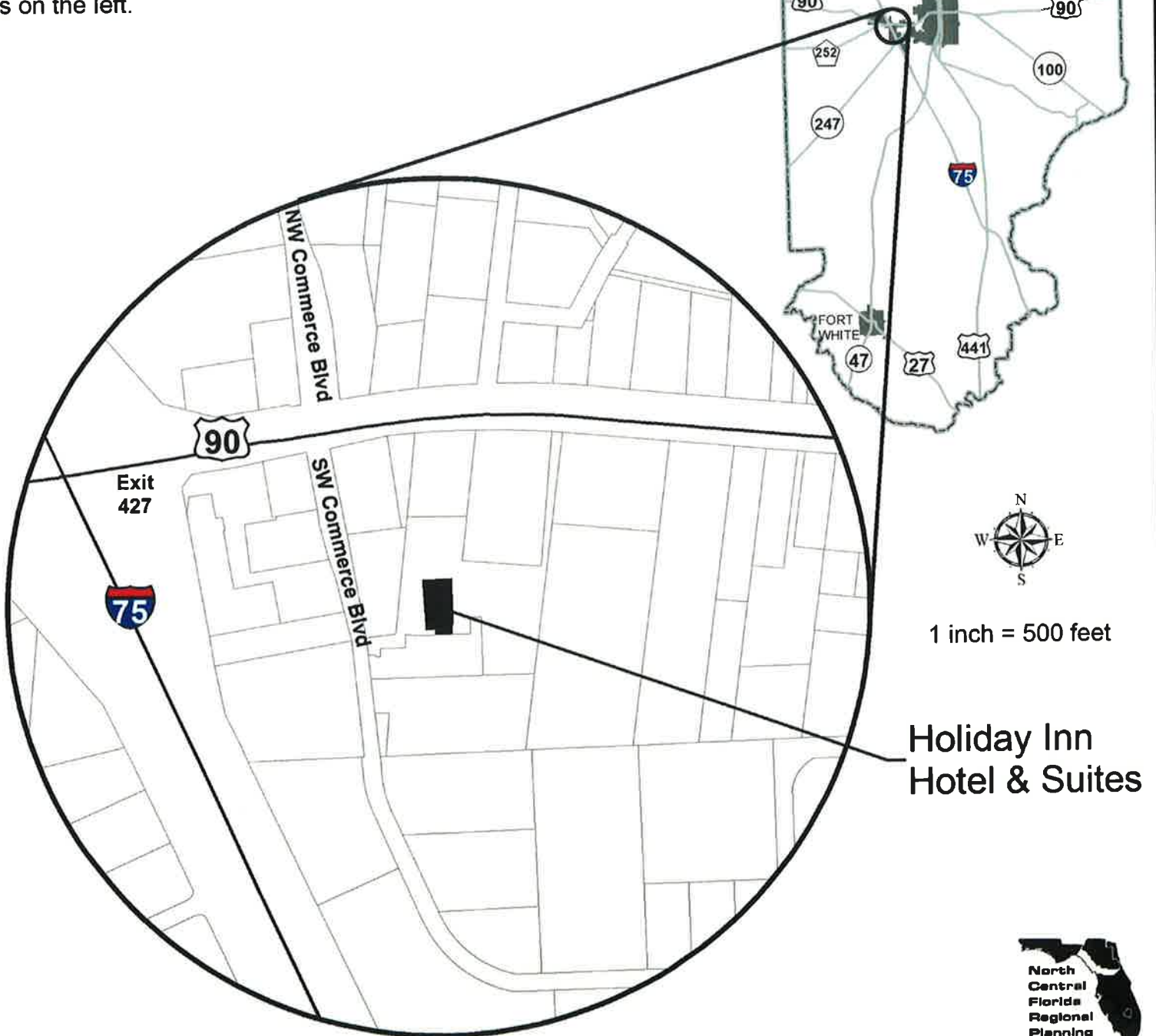
There will be a meeting of the Finance Committee of the North Central Florida Regional Planning Council on August 25, 2016. The meeting will be held at the **Holiday Inn Hotel & Suites, 213 Southwest Commerce Boulevard, Lake City, Florida at 6:30 p.m.**

(Location Map on Back)

# Holiday Inn Hotel & Suites

213 SW Commerce Blvd  
Lake City, Florida 32025

Directions: From the intersection of Interstate 75 and U.S. Highway 90 (exit 427) in the City of Lake City turn, East onto U.S. Highway 90, travel approximately 450 feet to SW Commerce Blvd, turn right (South) onto SW Commerce Blvd, travel approximately 720 feet and the Holiday Inn Hotel & Suites is on the left.



Holiday Inn  
Hotel & Suites



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## AGENDA

### AUDIT COMMITTEE

North Central Florida  
Regional Planning Council  
2009 NW 67th Place  
Gainesville, FL

August 25, 2016  
6:30 p.m.

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* II. RANKING AUDITING FIRMS IN PRIORITY ORDER	7
* A. Carr, Riggs & Ingram, LLC	17
* B. Powell & Jones, Certified Public Accountants	49

\* See Attachments

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Dedicated to improving the quality of life of the Region's citizens,  
by coordinating growth management, protecting regional resources,  
promoting economic development and providing technical services to local governments.



AUDIT COMMITTEE  
MINUTES

Holiday Inn Hotel & Suites  
Lake City, Florida

July 28, 2016  
6:30 p.m.

MEMBERS PRESENT

Rick Davis, Chair  
Lorene Thomas  
Robert Wilford

MEMBER PRESENT VIA TELEPHONE

Louie Davis

MEMBERS ABSENT

Todd Chase  
Daniel Riddick

STAFF PRESENT

Scott R. Koons

GUEST

Stew Lilker

The meeting was called to order by Chair Rick Davis at 6:39 p.m.

I. APPROVAL OF MINUTES - August 13, 2013

**ACTION:** Ms. Thomas made the motion, with a second by Vice-Mayor Wilford, to approve the minutes of the August 13, 2013 Audit Committee meeting. The motion carried unanimously.

II. SELECTION CRITERIA FOR RANKING AUDITING FIRMS

**ACTION:** Vice-Mayor Wilford made the motion, with a second by Ms. Thomas, to approve the selection criteria, consisting of ability of personnel - 30 points, experience - 35 points and ability to furnish required services - 35 points, for ranking auditing firms. The motion carried unanimously.

The meeting was adjourned at 6:45 p.m.

\_\_\_\_\_  
Rick Davis, Chair

8/25/16  
\_\_\_\_\_  
Date





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August 18, 2016

TO: Audit Committee  
Todd Chase  
Louie Davis  
Rick Davis  
Daniel Riddick  
Lorene Thomas  
Robert Wilford

FROM: Scott R. Koons, AICP, Executive Director

SUBJECT: Review Qualifications of Auditing Firms and Prioritize for Interviews

RECOMMENDATION:

**Rank auditing firms in order of priority for interviewing.**

BACKGROUND:

Please find attached a copy of a letter that was sent to auditing firms in the region requesting that they submit their interest in conducting audits as well as their qualifications. The Audit Committee will meet before the next Council meeting at 6:30 p.m. on August 25, 2016 to review the information submitted by the potential firms, at which time you will rank the firms in order by which they will be considered by the Committee.

The Committee will meet in the Council offices at 12:00 p.m. on September 14, 2016 for the purpose of interviewing the number one prioritized firm. For any member who cannot attend the meeting in person, we will provide access to the meeting via a conference call.

A final decision, based upon the recommendation of the Committee, will be made by the Council on September 22, 2016 for selection of an auditor. The Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area will be asked to make a similar selection at its October 3, 2016 meeting.

In response to the request, two firms, Carr, Riggs & Ingram, LLC and Powell & Jones Certified Public Accounts, have submitted information concerning their qualifications and experience. Please find attached copies of their proposals for your review and a ranking sheet.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachments

o:\council.mtg\audit committee\audit selection 2016.docx







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2009 NW 67th Place, Gainesville, FL 32653-1603 • 352.955.2200

August 1, 2016

Ms. Katherine D. Allen, CPA  
2630-B NW 41st Street  
Gainesville, FL 32606

RE: Procurement of Auditing Services  
Request for Proposals

Dear Sir/Madam:

As an association of local governments, the Council is required to have a combined annual audit of its finances, including its retirement plan, conducted for the fiscal year ending September 30. Council policy is to select a firm to perform audits for three consecutive years providing performance continues to be satisfactory as evaluated each year.

Furthermore, since the Council maintains the financial records of the Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area, the Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area usually engages the same firm to conduct its audits.

If you are interested in conducting such audits, please submit a written proposal. The proposal must provide information, including the most recent peer review, demonstrating that your firm is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy addressing the ranking criteria which will be used to determine the selection of an auditor. The ranking criteria includes the following.

1. Ability of personnel to perform work (30 points);
2. Experience (35 points); and
3. Ability to furnish required services (35 points).

**In addition, a copy of your Certified Public Accountant certificate documenting that you are duly licensed pursuant to Chapter 473, Florida Statutes, must also be submitted with your proposal. We request that the proposal be submitted no later than 3:00 p.m., Eastern Daylight Savings Time, on August 15, 2016.**

The Council's Audit Committee will rank the firms in order of priority on August 25, 2016. It is understood that specific discussions of approach to the audit, fees and related matters will take place during an interview, which is scheduled for September 15, 2016.

If you have any questions concerning this matter, please do not hesitate to contact Scott Koons, Executive Director, at 352.955.2200, ext. 101.

Sincerely,

Scott R. Koons, AICP  
Executive Director



Ms. Betty J. Addison, CPA  
519 W. 60th Street  
Gainesville, FL 32607

Ms. Katherine D. Allen, CPA  
2630-B NW 41st Street  
Gainesville, FL 32606

Mr. John P. Arvin, CPA  
2731 NW 41st Street, Suite B-3  
Gainesville, FL 32606

Mr. Steven J. Berryhill, CPA  
1208 NW 6th Street  
Gainesville, FL 32601

Mr. Joseph E. Black, CPA  
3706 NW 43rd Street  
Gainesville, FL 32606

Mr. G. Ray Cauthen, Jr., CPA  
3927 NW 21st Terrace  
Gainesville, FL 32605

Mr. Daniel J. Chalmers, CPA  
4232 NW 6th Street  
Gainesville, FL 32609

Mr. David Cornwell, CPA  
4421 NW 39th Avenue, #3  
Gainesville, FL 32606

Mr. Timothy P. Deegan, CPA  
9200 NW 36th Place  
Gainesville, FL 32606

Donald Foreman & Company, CPAs  
711 NW 23rd Avenue  
Gainesville, FL 32609

Mr. Rodger A. Young, CPA  
10919 NW 32nd Place  
Gainesville, FL 32606

Car, Riggs & Ingram LLC  
4010 NW 25th Place  
Gainesville, FL 32606

Purvis Gray & Company  
222 NE 1st Street  
Gainesville, FL 32601

Kattell & Company  
808 NW 16th Avenue  
Gainesville, FL 32601

Mr. Trey Long, CPA  
5931NW 1st Place  
Gainesville, FL 32607

B2D Semago  
1411 NW 6th Street  
Gainesville, FL 32601

Ms. Sharon M. Stevens, CPA  
2801 W. University Avenue  
Gainesville, FL 32607

Ms. Laura L Gillman, CPA  
901 NW 57th Street  
Gainesville, FL 32605

Mr. Ray G. Cauthen JR., CPA  
2632 NW 43rd Street  
Gainesville, FL 32606

Mr. John G. Smith, CPA  
3463 NW 13th Street  
Gainesville, FL 32609

Mr. Rom Gilbert, CPA  
3131 NW 13th Street, Suite 4  
Gainesville, FL 32609

Mr. Clifford L. Gionet, CPA  
2321 NW 41st Street  
Gainesville, FL 32606

Jackson & Associates  
125 NW 23rd Ave. Ste 1  
Gainesville, FL 32609

Sexton & Schnoll, CPAs  
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Gainesville, FL 32606

Ms. Elizabeth P. Davies  
3911 W Newberry Road  
Gainesville, FL 32607

Mr. Chandler F. Jones Jr., CPA  
2531A NW 41st Street  
Gainesville, FL 32606

Ms. Carolyn Goddard, CPA  
3520 NW 43rd Street  
Gainesville, FL 32606

Ms. Helen K. Gylstrom, CPA  
8602 SW 5th Place  
Gainesville, FL 32607

Mr. J.J. Luckey, CPA  
4045 NW 43rd Street  
Gainesville, FL 32606

Mr. Keith O. Malkemes, CPA  
2715 NW 25th Place  
Gainesville, FL 32606

Mr. Joel McCoy, Jr., CPA  
7545 W. University Avenue  
Gainesville, FL 32607

McDavid & Company, CPAs  
4711 NW 53rd Avenue  
Gainesville, FL 32606

Mr. Michael K. Metzler, CPA  
2630 NW 41st Street  
Gainesville, FL 32606

Ms. Amanda M. Meyers, CPA  
2531 NW 41 Street  
Gainesville, FL 32602

Pierce Deegan Hodgin, CPA  
4001 W. Newberry Road, Suite A4  
Gainesville, FL 32607

Richardson & Ellison, CPAs  
2321 NW 41st Street  
Gainesville, FL 32606

Ms. Olga Rivera-Cruz, CPA  
6231 NW 41st Drive  
Gainesville, FL 32653

Mr. Ron Shultz, CPA  
4908 NW 34th Street, #10  
Gainesville, FL 32605

Mr. John Henry Smith, CPA  
3600 NW 43rd Street  
Gainesville, FL 32606

Stormant & Chalmers, CPAs  
4232 NW 6th Street  
Gainesville, FL 32609

Mr. Joseph L. Susi, CPA  
726 NW 8th Avenue  
Gainesville, FL

Triplett & Company, CPA  
2630 NW 41st Street  
Gainesville, FL 32606

Mr. Doug Smith, CPA  
17220 NW 78th Avenue  
Alachua, FL 32615

CPA Mutual  
11801 Research Drive, Ste A  
Alachua, FL 32615

Mr. John F. Stormat, CPA  
14706 Main St.  
Alachua, FL 32615

Mr. Charles B. Parker, CPA  
14115 NW 150th Avenue  
Alachua, FL 32615

Ms. Faye S. Sanders, CPA  
12416 SR 24  
Cedar Key, FL 32625

Beauchamp & Edwards, CPAs  
105 E. Park Avenue  
Chiefland, FL 32626

Ms. Anne G. Hodges, CPA  
85 NE 126th Street  
Cross City, FL 32628

D'Aville & Co. Inc, CPA  
20100 E. Pennsylvania Ave  
Dunnellon, FL 34432

Ms. Amy R. McRoberts  
23335 NW County Road 236  
High Springs, FL 32643

Mr. Kenneth M. Daniels, CPA  
108 Central Avenue NE  
Jasper, FL 32052

Mr. Terry D. Hogan, CPA  
P O Box 1086  
Jasper, FL 32052

Ms. Audry Bullard, CPA  
2753 E US Highway 90  
Lake City, FL 32025

Ms. Sandra Langley Tyre, CPA  
235 SW 4th Avenue  
Lake Butler, FL 32054

Mr. Richard J. Johnson, CPA  
1756 SW Barnett Way  
Lake City, FL 32025

Powell & Jones, CPAs  
1359 SW Main Blvd  
Lake City, FL 32025

Mr. Paul Schaefer, CPA  
955 SW Baya Drive  
Lake City, FL 32025

Ms. Joy L. Lizotte, CPA  
716 E Duval Street  
Lake City, FL 32055

Mr. Moses Odom & Company, CPA's  
816 SW Main Blvd.  
Lake City, FL 32025

Ms. Donna Duncan, CPA  
303 SW Alachua Ave.  
Lake City, FL 32055

Mr. Donald G. Foreman & Co, CPA  
205 NW Burk Avenue  
Lake City, FL 32055

Mr. Richard Parker, CPA  
510 SE Baya Drive  
Lake City, FL 32025

Mr. Flarzell N. Strickland, CPA  
1756 SW Barnett Way  
Lake City, FL 32025

Mr. Wendell W. Wheeler, CPA  
439 SW Main Blvd  
Lake City, FL 32025

Mr. Guy N. Williams, CPA  
397 S. Marion Avenue  
Lake City, FL 32025

Collins & Company  
325 Ohio Avenue S  
Live Oak, FL 32064

Mr. Jim Davis, CPA  
11057 County Road 136  
Live Oak, FL 32060

Mr. Kenneth Lee, CPA  
116 Helvenston St. SE  
Live Oak, FL 32064

Mr. William J. Casey, CPA  
160 White Avenue SE, Suite A  
Live Oak, FL 32064

Buescher and Ruff, CPAs  
121 NE Range Street  
Madison, FL 32340

Mr. Walter Copeland, CPA  
133 NE Horry Avenue  
Madison, FL 32340

Mr. Walter Copeland, CPA  
133 NE Horry Avenue  
Madison, FL 32340

Mr. Wendell M. Williams, CPA  
Highway 145  
Madison, FL 32340

Mr. Frank H Ruff  
121 NE Range Street  
Madison, FL 32340

Mr. Trent G. Snider, CPA  
18825 SW 15th Avenue  
Newberry, FL 32669

Mr. Charles Frampton, CPA  
195 SW 132nd Terrace  
Newberry, FL 32669

Duggan Joiner & Company CPAs  
334 NW 3rd Avenue  
Ocala, FL 34475

Mr. John T. Driscoll, CPA PA  
825 SE 3rd Avenue  
Ocala, FL 34471

Mr. John Q Adams III, CPA  
910 SW 1st Avenue  
Ocala, FL 34471

Mr. Paul E. Wilson Jr., CPA  
21 SE Wenona Avenue  
Ocala, FL 34471

Turner & Turner  
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Ocala, FL 34470

Mr. Fred L. Doerr, CPA  
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Ocala, FL 34471

Ms. Dill Janice Olds  
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Ocala, FL 34471

Mr. John Q. Adams II, CPA  
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Ocala, FL 34471

Ms. Dora Campbell Ivette  
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Ocala, FL 34480

Ms. Staci L. Dansby, CPA  
2353 SE 17th Street  
Ocala, FL 34471

Mr. Richard P. Mead CPA  
1396 NE 20th Avenue  
Ocala, FL 34470

Mr. Joseph E. Brannon, CPA  
106 NE 14th Avenue  
Ocala, FL 34470

Mr. Michael W. Berryhill, CPA  
107 NE 1st Avenue  
Ocala, FL 34470

Ms. Jenny L. Longo, CPA  
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Ocala, FL 34480

Day & Day PA CPAs  
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Ms. Helen Y. Painer, CPA  
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Ms. Alisa A. Mitchell, CPA PA  
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Ocala, FL 34470

Mr. David A Young Jr., CPA  
1243 SE 22nd Avenue  
Ocala, FL 34471

Mr. William L. Trice  
1900 SE 18th Avenue  
Ocala, FL 34471

Mr. Larry A. Booth, CPA  
2210 SW College Road Unit 5  
Ocala, FL 34471

24 Ocalas CPA  
107 NE 1st Avenue  
Ocala, FL 34470

Ms. Sheryl T. Waters, CPA  
1012 Jeffereson Street  
Perry, FL 32348

Ms. Doris E. Sparkman, CPA  
213 E. Green Street  
Perry, FL 32347

Mr. James V. Blume Jr., CPA  
602 S. Jeffereson Street  
Perry, FL 32347

Mr. Doug Davis, CPA  
17546 NW Highway 225  
Reddick, FL 32686

Mr. Eddie Dougals, CPA  
107 Edwards Road, Suite A  
Starke, FL 32091

Mr. Lex Green, CPA  
120 E. Call Street  
Starke, FL 32091

Reddish & White, CPAs  
134 E. Call Street  
Starke, FL 32091

Wells Orian & Co, CPA  
1310 E Call Street  
Starke, FL 32091

Mr. W. Wesley Roberts  
107 NE 5th Street  
Trenton, FL 32693

Mr. Carl B Reddick, CPA  
4550 NE 205th Ave.  
Williston, FL 32696

Ms. Sharon C. Brannan, CPA  
161 N. Main Street  
Williston, FL 32696

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
AND THE  
METROPOLITAN TRANSPORTATION PLANNING ORGANIZATION FOR THE GAINESVILLE URBANIZED AREA  
PROCUREMENT OF AUDITING SERVICES  
SELECTION OF AUDITOR

FIRM	ABILITY OF PERSONNEL (MAXIMUM 30 POINTS)	EXPERIENCE (MAXIMUM 35 POINTS)	ABILITY TO FURNISH REQUIRED SERVICES (MAXIMUM 35 POINTS)	TOTAL POINTS	RANK ORDER
1. Carr, Riggs & Ingram. LLC PO Box 13494 Gainesville, FL 32604					
2. Powell & Jones Certified Public Accountants 1359 SW Main Boulevard Lake City, FL 32025					

\_\_\_\_\_  
Signature of Audit Committee Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Print Name of Audit Committee Member)





# CRI

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## PROPOSAL FOR

North Central Florida Regional  
Planning Council  
August 12, 2016

### PROPOSER

Carr, Riggs & Ingram, LLC  
4010 NW 25<sup>th</sup> Place  
Gainesville, Florida 32606  
(352) 372-6300



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRlcpa.com](http://CRlcpa.com)

### SUBMITTED BY

Harold Monk  
Engagement Partner  
[hmonk@cricpa.com](mailto:hmonk@cricpa.com)



North Central Florida Regional Planning Council  
Attn: Scott R. Koons, AICP  
Executive Director  
2008 NW 67<sup>th</sup> Place  
Gainesville, FL 32653

RECEIVED  
AUG 15 2016  
NORTH CENTRAL FLORIDA  
REGIONAL PLANNING COUNCIL

(352) 372-6300  
(352) 375-1583 (fax)  
www.cricpa.com

Dear Mr. Koons:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to North Central Florida Regional Planning Council (the "Council"). We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative **IDEAS** to move them from compliance to providing them a competitive advantage.

**I** **nvestment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

**D** **edicated Team.** CRI's team consists of more than 1,300 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

**E** **quilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

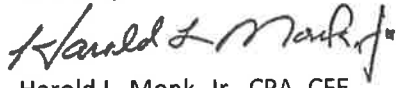
**A** **ctive Partner Participation.** Collectively, our partners deliver expertise derived from more than 4,400 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business' needs and industry. Our hands-on, working partners "show up" to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.



**S** **implified Solutions.** Our 225 different cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention. The **CRI vSTAR™ process**, our inaugural initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

A handwritten signature in dark ink, appearing to read "Harold L. Monk, Jr.", with a stylized flourish at the end.

Harold L. Monk, Jr., CPA, CFE  
Engagement Partner



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## UNDERSTANDING & MEETING YOUR NEEDS

From the RFP, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	Management is considering having independent audits performed on the Organization's financial statements and the financial statements of the Metropolitan transportation Planning Organization for the Gainesville Urbanized Area.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Organization's financial statements.
Technological	Utilize technology to maximize efficiencies and reduce costs.	The <b>CRI vSTAR™ process</b> begins with the shipment of a kit, requiring from you only a conference room, internet connection, and monitor with a HDMI input. It leverages high definition video conferencing and encrypts all video conferences and data, allowing us to communicate with your team and multiple remote connections.
Relational	The Council's management team expects open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit. In addition they are open to constructive suggestions for improvements, if any, in the form of a management letter.	<ul style="list-style-type: none"> <li>• Communicate contemporaneously and directly with management regarding the results of our procedures.</li> <li>• Anticipate and respond to concerns of management and/or the Board of Directors.</li> <li>• Provide a written management letter if areas for improvement are found during the audit.</li> </ul>

## YOUR SERVICES & FEES

We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming three respective fiscal years.

SERVICE	CRI FEES		
	2016	2017	2018
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$29,500	\$30,100	\$30,700

If the Entity requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$240
Manager	\$140
Senior	\$100
Staff	\$80
IT Specialist	\$200
Fraud Specialist	\$200

Our professional fees are based on the key assumptions that the Council will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at the Council's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the Organization.
- Not experience a significant change in business operations or financial reporting standards.





## GOVERNMENT CREDENTIALS



During the 7 years we have worked with Carr, Riggs & Ingram, I have found that their team has tremendous expertise in local government financial operations. They have demonstrated a keen understanding of our risks and worked with our city officials to develop sensible solutions to mitigate those risks. Moreover, they have provided us with a number of suggested "best practices" in day-to-day operations and have helped document the way we do things. I can say without question that Carr, Riggs & Ingram has truly made a measurable difference for the City of Moultrie and its finance department. I would recommend them for any work for which they are under consideration.

— Gary McDaniel, Finance Director  
City of Moultrie, Georgia

## RELEVANT EXPERIENCE

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team's 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 450+ governmental entity clients across the South totaling approximately \$22 billion in total revenues,
- Perform single audits for approximately 30% of all governmental clients, and
- Municipality clients of up to \$550 million in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you.

Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Northeast Florida Regional Council Donna Starling Finance Director (904) 279-0885, x109	2012-Present	Financial Audit	<ul style="list-style-type: none"> <li>• Similar organization</li> </ul>
City of Gainesville April Shuping Finance Director (352) 393-8782	1982-Present	Financial and Single Audit CAFR	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client</li> <li>• Long-term relationship</li> <li>• Grant programs</li> </ul>
Alachua County Todd Hutchison Finance Director (352) 338-7366	2007-Present	Financial and Single Audit CAFR	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client</li> <li>• Long-term relationship</li> <li>• Grant programs</li> </ul>
Levy County Sheila Rees Finance Director (352) 486-5266	1982-Present	Financial and Single Audit Financial Statements	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client</li> <li>• Long-term relationship</li> <li>• Grant programs</li> </ul>

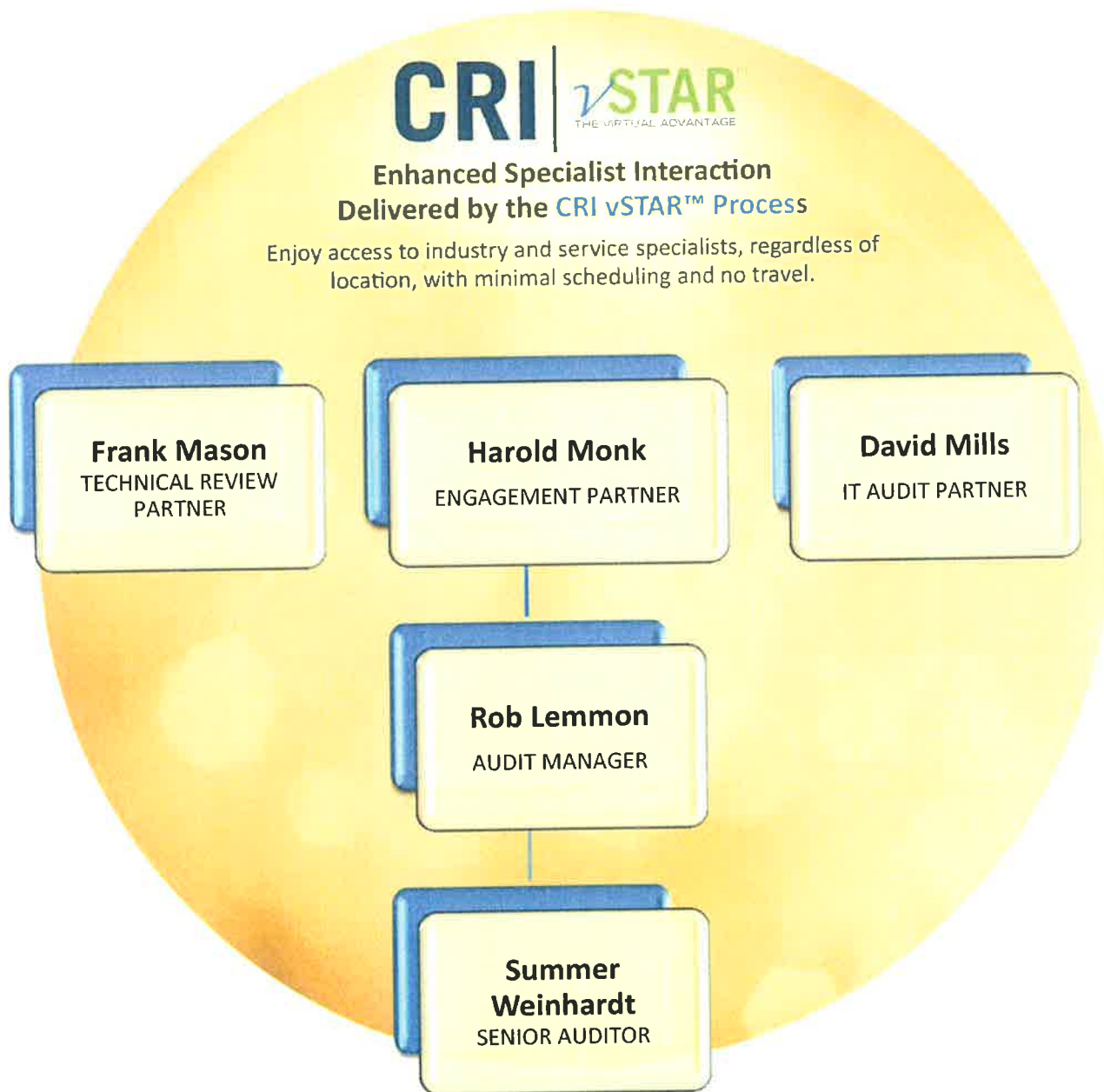


For an example of our team's expertise, watch a CRI video blog by partners Lanny White and Tom Carmichael discussing [Governmental Budgeting in Challenging Times](#). Just snap this QR code with your mobile phone to download or visit [cricpa.com](http://cricpa.com) to view one of our 100+ videos.



## YOUR SOLUTION TEAM

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.



Brief profiles of each member of the team identified below follow on subsequent pages.

## YOUR SOLUTION TEAM



Harold Monk  
Engagement Partner

[hmonk@cricpa.com](mailto:hmonk@cricpa.com)

### Representative Clients

- City of Jacksonville, Florida
- Alachua County, Florida
- City of Gainesville, Florida
- Flagler County, Florida
- Okeechobee County, Florida
- Sumter County, Florida

### Consulting Engagements

- City of Miami, Florida

### Experience

Harold has extensive experience auditing counties and municipalities in Florida. He is the past Chair of the Auditing Standards Board of the AICPA. Harold has served the Florida Institute of Certified Public Accountants as a member of numerous committees, as a member of the Board of Governors, and as a CPE Discussion Leader.

Harold is an active speaker throughout the country on accounting and auditing issues. He has also served as a technical investigating officer for the Florida State Board of Accountancy. For several years, he chaired the joint task force for the Auditor General's office and the Florida State Board of Accountancy responsible for reviewing governmental audits filed with the State. In 2002, US Comptroller General Davis Walker appointed him to the Advisory Council for the GAO. He has been reappointed twice and continues to serve on the Advisory Council. Harold is the 2010 recipient of the AICPA's Gold Medal for Distinguished Service, the highest award the AICPA gives to a member.

Numerous articles authored by Harold have been featured in state and national publications, and he has authored or co-authored "Advanced Auditing for Partners and Managers" (AICPA), "Compliance Auditing" (AICPA), "Guide to Single Audits" (PPC), "Annual Accounting and Auditing Update" (PPC) and "Maximizing Single Audit Efficiency" (PPC).

### Education, Licenses & Certifications

- Bachelors, University of Florida
- Certified Public Accountant
- Certified Fraud Examiner

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiners (ACFE)
- Florida Institute of Certified Public Accountants (FICPA)

## YOUR SOLUTION TEAM



Frank Mason  
Technical Review Partner

fmason@cricpa.com

### Representative Clients

- Alachua County, Florida
- Levy County, Florida
- Citrus District School Board
- City of Cross City
- City of Treasure Island
- Sumter County, Florida
- City of Fanning Springs
- Town of Yankeetown
- City of Chiefland
- Town of Inglis
- City of New Port Richey
- Military Point Advanced Wastewater Treatment Facility
- Florida High School Athletic Association, Inc.
- Girl Scouts of Gateway Council, Inc.
- Hippodrome State Theatre, Inc.
- Okeechobee Council on Aging, Inc.
- Gainesville Council on Aging, Inc.
- PACE Center for Girls, Inc.
- Bradenton Council on Aging, Inc.
- LifeSouth Community Blood Centers, Inc.
- Five Points of Life Foundation

### Experience

Frank Mason has worked in the accounting profession for 25 years specializing in audit, tax and accounting services for governmental entities, common interest realty associations, construction, not-for-profits, manufacturing, wholesale and retail sales, and professional service entities.

In 1998, Frank was appointed to the FICPA's Committee on Accounting Principles and Auditing Standards and in 2002 served as the Committee's Chairman. Prior to moving to Gainesville in 2007, Frank was a member of the Atlantic Chapter of the FICPA where he served as treasurer, secretary, president-elect and president. Frank is currently a member of the North Central Florida Chapter of the FICPA, where he also has served as treasurer, secretary, president-elect and president. Frank currently serves on the FICPA Chapter Operations Committee.

Frank has been very active in the communities he has lived. He has served on the board of directors of Delray Beach Kiwanis as treasurer, president-elect and president. He has served on the board of directors of the Delray Beach Boys and Girls Club as treasurer, assisting in fundraising over \$5 million for the construction of a new facility. Frank was the charter treasurer of the Triad Gator Booster Club, located in the Greensboro, High Point, and Winston-Salem, North Carolina area. Frank has served as president of and is currently on the board of directors of the Gainesville High School Band Boosters. Frank also currently serves as the treasurer of the Gainesville Youth Chorus.

### Education, Licenses & Certifications

- BS, Accounting, University of Florida
- Certified Public Accountant

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Society of Certified Public Accountants (FICPA)

## YOUR SOLUTION TEAM



David Mills  
MBA, CISA, CGEIT, CRISC, MCSE  
IT Audit and Assurance Partner

dmills@cricpa.com

### Representative Clients

- St. Johns County, Florida
- Walton County, Florida
- Life South Community Blood Centers
- Pinellas County School Board
- City of Jacksonville
- Med South
- Troy Medical Center
- Ozark Medical Center
- Jefferson County Health Department
- Tuskegee University
- Northwest Florida Water Management
- Retirement Systems of Alabama
- National Security Insurance Group
- Agent Alliance Insurance Group
- Aflac Insurance Co.

### Experience

David has over twenty years of IT experience. His specialties include IT compliance/audit, security, risk analysis, disaster recovery, network design, installation, and implementation. David's accomplishments include IT assessments/audits for Sarbanes Oxley, Health Insurance Portability and Accountability Act (HIPAA/HITECH), National Association of Insurance Commissioners, Gramm Leach Bliley, Federal Financial Institutions Examinations Council (FFIEC), National Credit Union Association, SSAE 16, SOC 2, SOC 3 and the Bank Secrecy Act. David serves on the AICPA SOC Peer Review committee as a subject matter expert for IT and is a member of the AICPA SOC task force.

David has served on the faculty of Troy University as an Adjunct Professor, a speaker and instructor for groups and associations such as the AICPA IT Executive Committee, Alabama, North Carolina, and Tennessee Society of CPA's. David is also a current editor of the ISACA Information Systems Control Journal.

### Education, Licenses & Certifications

- MBA, Troy University
- BS, Physics, Troy University
- Certified Information Systems Auditor

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Certified in the Governance of Enterprise IT
- Certified Information Systems Auditor
- Information Systems Audit and Control Association
- Institute of Internal Auditors



## YOUR SOLUTION TEAM

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**Rob Lemmon**  
Audit Manager

[rlemmon@cricpa.com](mailto:rlemmon@cricpa.com)

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### Representative Clients

- City of Jacksonville
- City of Gainesville
- Mid Florida Area Agency on Aging, Inc.
- Girl Scouts of Gateway Council
- University of California - Irvine
- Salt River Project (Phoenix Electric Utility)
- Southern California Edison
- PCM Inc. (formerly PC Mall)
- RenTech, Inc.
- Redstone PLC (UK Telecom)

### Experience

Rob has 7 years of audit experience with PricewaterhouseCoopers specializing in telecoms, utilities and retail sectors performing annual audits for publicly listed entities (including utilities), private companies, non-profit entities and governmental entities.

Rob has performed quarterly review procedures over internal controls, and reviews and testing procedures for his publicly listed clients. He has assisted in the preparation of financial statements for his clients and has conducted compliance audits (A-133/Single Audits) for governmental entities.

Rob's utility experience was gained while he was at PricewaterhouseCoopers for 7 years. He served as the audit manager for 2 years (2012-2013) on the audit of the Salt River Project, a Phoenix based publicly held electric utility. Those audits included auditing the acquisition of a new natural gas plant and the related purchased power agreements. He was also responsible for auditing their investment portfolio which included a variety of complex derivatives and other instruments. Additionally, he was responsible for testing revenues including the use of SMART meters and measuring coal inventory using GPS measuring techniques. He has further experience working on the audit of the Southern California Edison Company (a California based publicly held electric utility). While with PWC in Bermuda (2009-2011) he served as the audit manager for the audit of the National Electric Company for Bermuda and the National Telecom provider of Bermuda. Rob joined CRI in October 2013.

Rob worked for PricewaterhouseCoopers at their London, Bermuda and Los Angeles offices. He is proficient in US, UK and Canadian GAAP as well as IFRS. While in Bermuda, Rob began working with the local utility, telecom, water company and various non-profits.

While in Los Angeles, Rob also participated in PricewaterhouseCoopers' recruiting process at the University of Southern California which involved his teaching an audit class to accounting students.

### Education

- BA, Business Accounting and Finance, University of Newcastle on Tyne, England

### Professional Affiliations

- Institute of Chartered Accountants in England and Wales
- Florida Institute of Certified Public Accountants



## YOUR SOLUTION TEAM



Summer Weinhardt  
Senior Auditor

sweinhardt@cricpa.com

### Representative Clients

- City of Wildwood
- City of Gainesville
- Gilchrist County BOCC
- Dixie County Supervisor of Elections
- Dixie County Tax Collector
- Alachua County Sherriff
- Levy County Sherriff
- Putnam, Alachua, Levy (PAL) Library Cooperative
- Haile Village Center Owner Association
- Meadowbrook of Gainesville Property Owners
- Campus Edge Condominium Association
- Hawthorne Reserve Condominium Association
- University Commons Condominium Association
- Haile Plantation Association
- IBEW 1205
- IBEW 222
- Gainesville Hillel
- Sumter County Tax Collector

### Experience

Summer began working with CRI in August of 2014. She has participated in the audits of various governmental entities, including counties and their constitutional officers, municipalities, and special districts. She has also participated in the audits of unions, non for profit entities, and CIRAs. With these, she has been involved in performing tests of internal controls, tests of compliance, analysis and other audit procedures, as well as preparing financial statements, Annual Financial Reports, and Data Collection Forms for these various entities.

Prior to Joining the CRI team, Summer worked as a financial analyst. With this position, she was involved in forecasting and budgeting.

### Education

- BS, Accounting from Saint Leo University
- MS, Accounting from Liberty University
- CPA exam completed

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

### Recent Continuing Education

- FGFOA Fraud & Performance Management
- FICPA A&A Update
- XCM Training
- Audits of Local Governments

### Civic Affiliations

- Awana leader
- Pop Warner Team Mom

## DELIVERING QUALITY TO YOU



## DELIVERING QUALITY TO YOU

### AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues.

### ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Each audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

### INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2013 by EideBailly, whose report was the most favorable possible.

In addition, we are registered with the PCAOB and our 2006, 2009, and 2012 PCAOB external inspection reports were also the most favorable possible—no audit deficiencies. The 2012 PCAOB report can be viewed at [http://pcaobus.org/Inspections/Reports/Documents/2013\\_Carr\\_Riggs\\_Ingram\\_LLC.pdf](http://pcaobus.org/Inspections/Reports/Documents/2013_Carr_Riggs_Ingram_LLC.pdf).

# THE CRI vSTAR™ PROCESS

## FREQUENTLY ASKED QUESTIONS

### Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

1. All sessions are encrypted using TLS.
2. All recordings are maintained on encrypted CRI recordings.
3. It eliminates your need to potentially supply user credentials to your auditor.

### What are the set-up requirements?

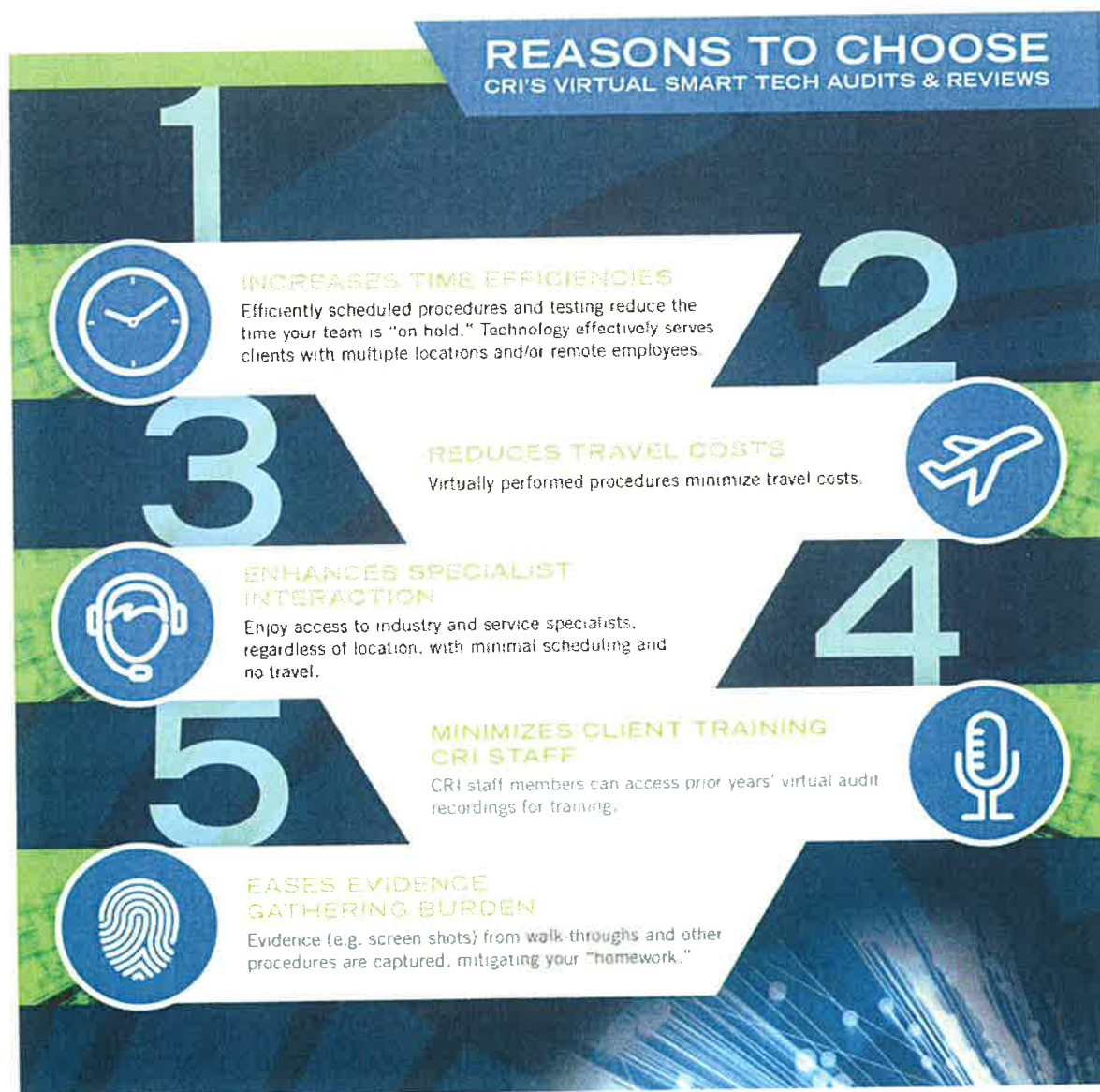
Internet connection and installation of the GoToMeeting App (license provided by CRI) plus:

- For group meetings, TV or projector with HDMI input plus approximately 20 minutes for CRI vSTAR™ kit set-up.

- For one-to-one meetings, a device with sound – and preferably a camera.

### How does session scheduling work for the CRI vSTAR™ process?

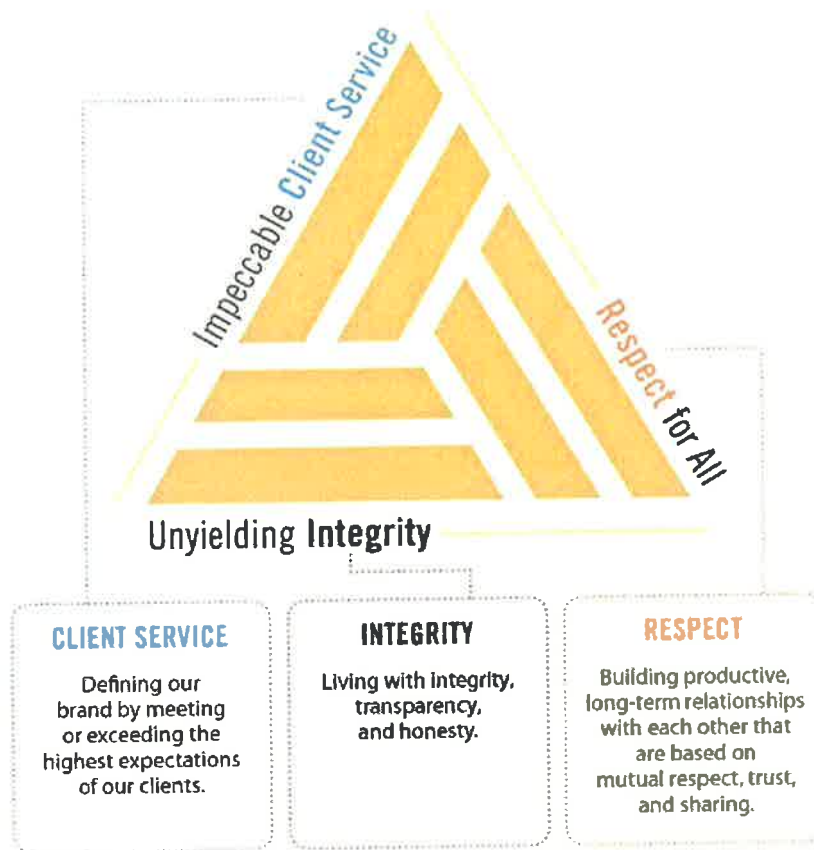
The process utilizes widely accepted calendaring tools – such as Microsoft Outlook – to schedule audit procedures.





## SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



## TRANSITIONING YOU

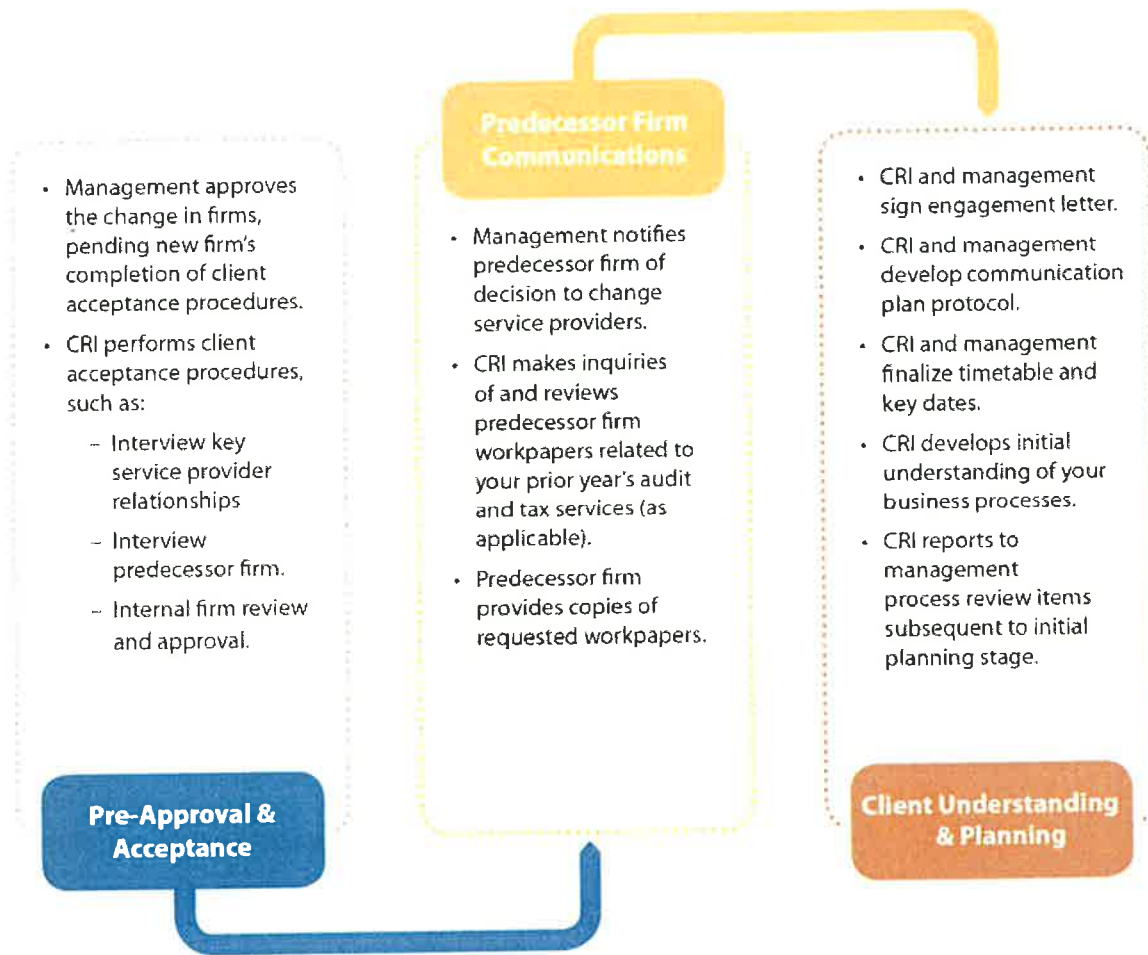
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with the Council's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:

*"As a CPA and former auditor myself, I know that changing auditors can often be difficult and time consuming due to learning curves and new processes. Fortunately, I quickly found that CRI's partners and staff make the transition simple and relatively painless. The significant involvement of the firm's partners is one of the main reasons for this result. CRI's partners are responsive to our needs and professionally handle the entire engagement from beginning to end."*

*Ed Oliphant, Chief Financial Officer  
Regional Transportation Authority*



## JOINING OUR CONVERSATION



### WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.



### CRInsights

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention



### NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

[Sign up at CRIcpa.com](http://CRIcpa.com)

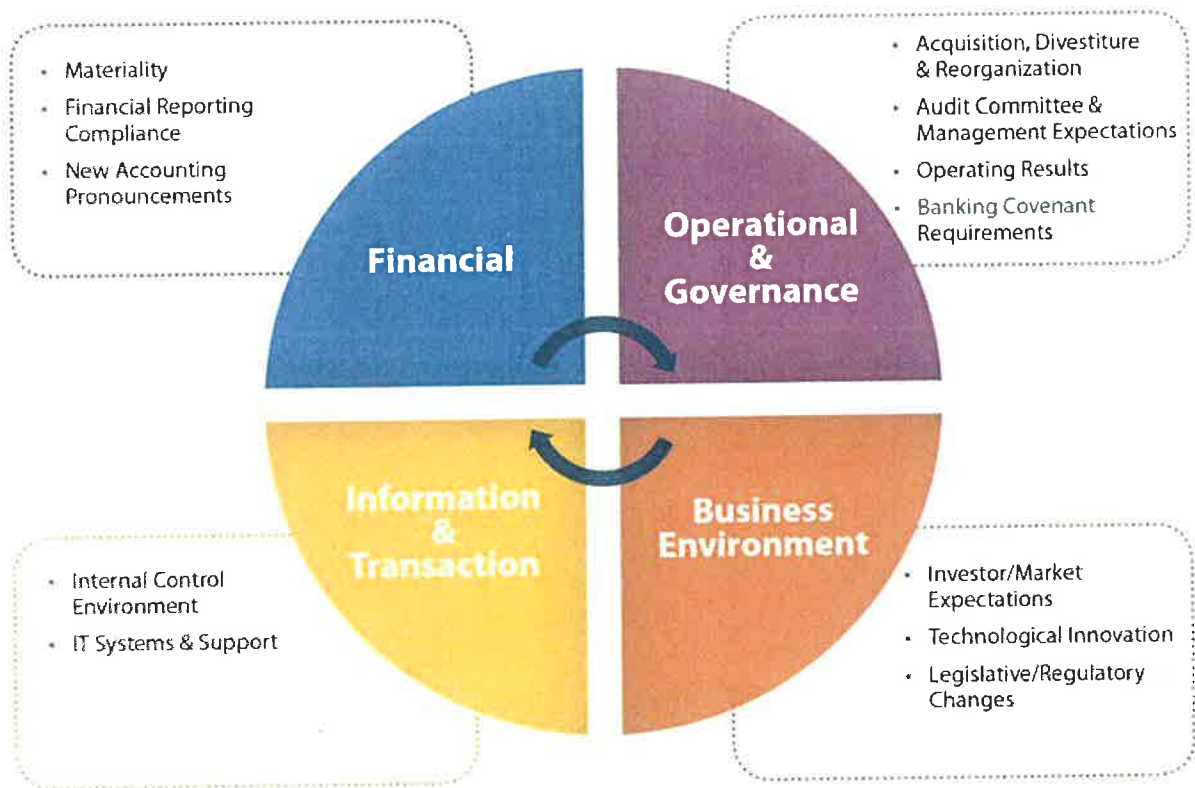
# CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and the Council's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:





# CRI AUDIT FRAMEWORK

Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple **compliance** to providing you with a **competitive advantage**.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

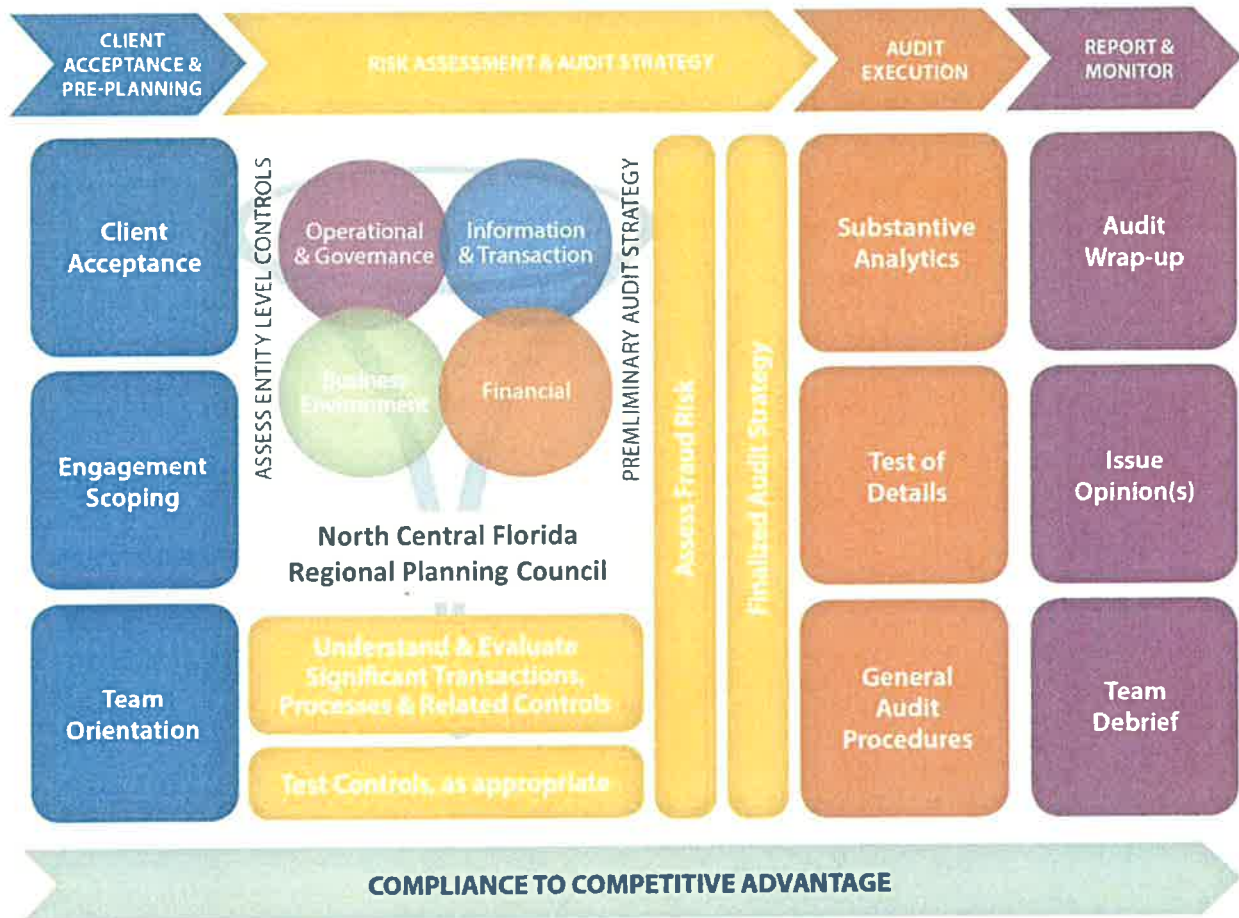
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of the Council's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

## CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures (as noted on the previous page) occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



## CRI AUDIT APPROACH

### Stage 1: Client Acceptance & Pre-planning

- Perform client acceptance procedures where necessary.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff to engagement based on client needs and assessed risk.

### Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
  - inquiry,
  - observation,
  - examination and
  - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

### Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
  - ratio analysis,
  - regression analysis,
  - trend analysis,
  - predictive tests or
  - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as "coverage" testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

### Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external de-briefing with our clients to improve.

## PROPOSED AUDIT STRATEGY

GAAP provides a conceptual framework for accounting, financial reporting, and disclosure. Your application of GAAP varies depending on your facts and circumstances—and interpretations.

Our general audit approach as described above is tailored to address the nature and inherent risk of each area. For significant areas, we will:

- Meet with management to gain an understanding of management's processes and controls.
- Assess and test such controls, as necessary.
- Perform substantive analytical audit procedures and tests of details, as appropriate.

In certain complex areas, we may use functional specialists (e.g. information technology [IT], valuation of investments, and review of actuarial assumptions and calculations) to assist in the evaluation of complicated transactions and judgmental account balances. Additionally, we will review the financial statement disclosures and evaluate the overall transparency of the Council's financial reporting.

Taking into account various items related to the Council, such as—but not limited to—industry expertise, knowledge of your organization, preliminary risk assessments, materiality, and the judgmental nature of the accounts, we have outlined below the key areas of audit focus and our proposed strategy.

PROPOSED AUDIT STRATEGY						
Significant Areas	Level of Risk	Test of Controls	Substantive Procedures			Notes
			Analytics	Test of Details	Use of CAATs	
Initial audit procedures	High	✓	✓	✓	✓	- First time audit - all areas will be impacted. - We also will perform the requisite predecessor/successor communications.
Fraud risks	Medium	✓	✓	✓	✓	- Will meet AICPA requirements of fraud testing. - Fraud is considered an intentional act that results in a material misstatement of the financial statements. - We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.
Financial reporting	Medium	✓	✓	✓	✓	- Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.
Other estimates and contingencies	Medium	✓	✓	✓		- Compensated absences – we will perform tests of details and substantive analytics to substantiate accuracy of account balance.
Manual journal entries	Medium	✓		✓	✓	- Manual journal entries are risky.
Entity level controls	Medium	✓	✓	✓	✓	- We will gain an understanding of the control environment, risk assessment, monitoring, information and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach. - Our goal is to leverage management's processes to the degree possible, which increases efficiency.
IT systems	High	✓	✓	✓	✓	- Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data. - The IT security, computer operations and program change controls for financially significant applications are vital.

## PROPOSED AUDIT STRATEGY

PROPOSED AUDIT STRATEGY						
Significant Areas	Level of Risk	Test of Controls	Substantive Procedures			Notes
			Analytics	Test of Details	Use of CAATs	
Capital assets and related expenditures	Medium	✓	✓	✓	✓	- Capital assets are significant due to the account balance and susceptibility to misappropriation.
Accounts payable and related expenditures	Medium	✓	✓	✓	✓	- Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.
Payroll, related liabilities and payroll expenditures	Medium	✓	✓	✓	✓	- Payroll liability accounts and related expenditures are significant due to the account balance and payroll expenditures comprise a significant portion of the Entity's expenditures.
Revenue recognition	High	✓	✓	✓	✓	- We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area.
Cash and cash equivalents	Low	✓		✓		- Cash is significant because of the large account balance and number of transactions impacting account.
Accounts receivable	High	✓	✓	✓	✓	- Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.



## PROPOSED AUDIT TIMING

The following graphs depict the timing and key elements of our typical audit process.

TIMING OF AUDIT PROCEDURES														
PHASE	2016												2017	
	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>Client Acceptance &amp; Pre-Planning</b>														
Appointment of audit firm														
Ongoing consultation on major issues and developments														
Meet with management to discuss business risks and scope														
Hold CRI engagement team planning meetings														
<b>Risk Assessment &amp; Audit Strategy</b>														
Gain understanding of significant processes and key controls														
Perform testing of key controls to reduce substantive testing														
Determine nature, timing and extent of substantive procedures														
Perform selected substantive procedures as of interim date														
Finalize and communicate plan to management/governance														
<b>Audit Execution</b>														
Conduct remaining substantive tests based on the results of audit procedures performed to date														
Discuss results of audit work with management														
<b>Report &amp; Monitor</b>														
Review annual report														
Meet with governance to discuss results of audit														

## PEER REVIEW



### System Review Report

January 31, 2014

To the Partners of Carr, Riggs & Ingram, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans; and audits performed under FDICIA.

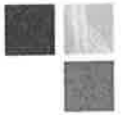
In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC applicable to non-SEC issuers in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

*Eide Bailly LLP*

Eide Bailly LLP

[www.eidebailly.com](http://www.eidebailly.com)

800 Nicolet Mall, Ste. 1300 | Minneapolis, MN 55402-7033 | T 612.253.6500 | F 612.253.6600 | EOE



DBPR - CARR RIGGS &amp; INGRAM LLC, FIRM

1:58:26 PM 12/17/2015

**Licensee Details****Licensee Information**

Name: **CARR RIGGS & INGRAM LLC (Primary Name)**  
 Main Address: **2111 DREW STREET  
 CLEARWATER Florida 33765-3215**  
 County: **PINELLAS**  
 License Mailing:

LicenseLocation: **500 GRAND BLVD SUITE 210  
 MIRAMAR FL 32550**  
 County: **WALTON**

**License Information**

License Type: **FIRM**  
 Rank: **CPA Firms**  
 License Number: **AD0016615**  
 Status: **Current**  
 Licensure Date: **12/09/1997**  
 Expires: **12/31/2017**

**Special Qualifications**      **Qualification Effective**  
**Corporation**                      **01/29/2009**

**Alternate Names**[View Related License Information](#)[View License Complaint](#)

[1940 North Monroe Street, Tallahassee FL 32399](#) :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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**NORTH CENTRAL FLORIDA REGIONAL  
PLANNING COUNCIL**

**PROPOSAL FOR AUDITING SERVICES**

August 15, 2016



**Powell & Jones**  
Certified Public Accountants



**NORTH CENTRAL FLORIDA REGIONAL  
PLANNING COUNCIL**

**PROPOSAL FOR AUDITING SERVICES**

**August 15, 2016**

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**Powell & Jones**  
Certified Public Accountants

Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

1359 S.W. Main Blvd.  
Lake City, Florida 32025  
386 / 755-4200  
Fax: 386 / 719-5504  
admin@powellandjonescpa.com

RECEIVED  
AUG 10 2016  
NORTH CENTRAL FLORIDA  
REGIONAL PLANNING COUNCIL

**August 9, 2016**

**North Central Florida Regional  
Planning Council  
2009 N.W. 67<sup>th</sup> Place, Suite A  
Gainesville Florida 32653-1603**

**Attn: Scott R. Koons, AICP  
Executive Director and the Audit Committee**

**Ladies and Gentlemen:**

We appreciate the opportunity to present our firm to you for your evaluation of our qualifications to serve as Auditor for North Central Florida Regional Planning Council (the Planning Council) and Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area (MTPO). We hope that a review of our qualifications will differentiate our firm from others in the following important areas.

#### **OUR EXPERIENCE IN GOVERNMENTAL AND NON-PROFIT AUDITING**

We currently perform audits and related accounting and management advisory services for fifty-eight governmental and public agency clients. Our two firm partners are fully qualified under governmental auditing standards and Florida law to serve on this assignment. Due to the flexibility of our smaller size, one or both of us will assist you on your audits, as we have done for the past years. We will continue this in the future and thus will assure you of receiving the best audits possible. All of our staff members who will assist us on this engagement have also worked on the Planning Council's past audits as well as many other audits with similar funding and operations as the Planning Council and MTPO.

#### **OUR EXPERIENCE IN WORKING WITH THE NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL**

During the past several years, we have served as Auditor for the Planning Council and for the Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area (MTPO). During this period, we have strived to work beneficially with your staff in meeting the various report completion and presentation timelines. Over this period, we have gained an in depth knowledge of the Planning Council and MTPO. We believe this will be advantageous to the Planning Council and MTPO in receiving the best audits possible at the lowest cost. Certainly, we stand on our past record of service to you as the standard of our future service levels.

Working in cooperation with the Planning Council's staff, we have implemented the following enhancements to the Planning Council audits during the past years:

1. The MTPO financial records have been fully separated from those of the Planning Council, which has allowed the MTPO audit to be conducted at the same time as the Planning Council.
2. The Original Florida Tourism Fund has been established as a separate fund within the Planning Council and its financial transactions are fully audited and separately reported in the Planning Council report.
3. Rather than being audited every three years as in the past, the Employee Pension Plan Trust is now audited annually and is included in the annual Planning Council audit report.

Also over the years, we have had many occasions to interact and work with the North Central Florida Regional Planning Council. This has primarily been through working for our governmental clients on projects with which the Planning Council was serving as grant administrative consultants. Through this work, we have become acquainted with the Planning Council's key professional staff and believe we have exhibited to them the high professional quality of our Firm's work. We believe this will give us a continuing unique and valuable insight into the Planning Council's activities as well as give the Planning Council greater assurance as to the quality of service they can expect from us.

#### **OUR COMMITMENT TO PROVIDING YOU WITH A HIGH LEVEL OF SERVICE ON A YEAR ROUND BASIS**

We hope that your review of our attached governmental client list and associated information, and our long-standing reputation bring out the following major points which we believe differentiate our firm from other area accounting offices:

1. We serve a wide range of governmental and not-for-profit clients in size and complexity; yet we provide all clients with the same high quality and responsiveness of service.
2. We have eight governmental auditors who work nearly full time on our primarily governmental accounting and audit practice. Unlike other firms with substantial tax and business accounting practices, we are not impeded by "tax season" and other private business-related deadlines.

Because our staff primarily works in the governmental and not-for-profit areas, we are able to also concentrate our continuing education and reference library in this very specialized area of accounting.

3. We try to meet our clients' total accounting and auditing needs and assist them in fiscally strengthening their organizations. We practice constructive auditing and emphasize effective budgetary planning and control. We always welcome the opportunity to provide management advisory services as requested by our clients and as allowed by professional standards.
4. Most of our client engagements represent long-standing relationships, in spite of the increasingly competitive environment of governmental and public agency auditing. This certainly reflects the level of satisfaction our clients have with our services.

Because our partners will continue to work directly on your audits, North Central Florida Regional Planning Council and the MTPO can be assured of this same high level of services. We invite Planning Council officials to call any of our clients for service references and we have provided appropriate telephone numbers for that purpose.

## **OUR EMPHASIS ON QUALITY**

We have undergone our ninth quality control peer review, which is required every three years of firms that perform governmental audits. In this review, we again received an unmodified (clean) opinion on our system of quality control as we have received on all of our reviews. Our peer review report is attached.

## **OUR COMPETITIVE FEE STRUCTURE**

To remain effective in competitive governmental and public agency engagements, we have developed modern audit procedures such as computer assisted working papers, "paperless" audit software and automated report preparation. These techniques will allow us to continue to assist you in providing quality audits in a timely manner, and at a reasonable cost.

Like most other governmental and public organizations, we know North Central Florida Regional Planning Council and the MTPO have limited resources to fund the annual audits, and we are very cognizant of this constraint. Due to our lower overhead and many years of working with governmental and non-profit organizations, you can be assured that we will offer you a lower overall fee structure than many of our competitor firms.

If we are appropriately ranked and given the opportunity to submit a fee proposal for this engagement, we will not charge you for travel between Lake City and your office location in Gainesville. We will absorb that expense in our general office overhead.

We look forward to the opportunity of serving as your auditor. Please let me know if I can provide you with any additional information on our firm.

Sincerely,

**POWELL & JONES, CPAs**

A handwritten signature in black ink, appearing to read "Richard C. Powell", with a stylized flourish at the end.

Richard C. Powell  
Certified Public Accountant

RCP/erh  
Attachments

## **PROFILE OF FIRM**

### **POWELL & JONES**

Powell & Jones was formed in 1983 as the result of Richard Powell withdrawing from the firm of Foreman, Kelly, Powell, and Ruff, a firm he co-founded in 1975. The office is located in Lake City, Florida and has a current full-time staffing of two professional certified public accountants, six accountants, of whom three are CPA candidates, and one paraprofessional. All of our professional positions work exclusively in the area of governmental and non-profit auditing and accounting.

Our unique organization allows our audit professionals to work year round on governmental related audits and thus maximize their career experiences in this specialized area of accounting. This organization and practice emphasis also allows them to take nearly all of their annually required forty hours of continuing education in the governmental related field.

We are also pleased that we have already undergone nine quality reviews as required by the AICPA and Government Auditing Standards, and received an unqualified opinion on our system of quality control for each review.

## **MISSION STATEMENT**

It is the mission of Powell & Jones to be the best and most innovative provider of audit and accounting services to our clients within the market segments we have selected to serve. Our goal is that each of our clients will be more efficient, more profitable, more accountable, and have better operations due, in part, to the services that we have provided.

## **ABILITY OF OUR PERSONNEL TO PERFORM YOUR WORK**

As we have done for all past years, we will commit to continue utilizing Richard or Marian Powell as the primary, on-site supervisory auditor for the audits of the Regional Planning Council and MTPO. Because we know that these services will be performed during November and December of each year, we will continue to reserve these field work time slots for the benefit of our services to the Planning Council and MTPO. If it is necessary to change the audit schedules if requested by the Planning Council, we will adjust to meet the revised timeframes.



As we have also practiced over the past years, we will utilize additional staff from our office to assist us in completing the field work in an efficient manner. Each of the staff members we utilize will have also previously worked on audits of the Regional Planning Council and MTPO.

As indicated on the enclosed resume information, both Richard and Marian have worked on over 400 governmental audits during their careers, most of which were for Regional Planning Council members. Richard has also worked on all past audits of the Planning Council and MTPO.

## OUR EXPERIENCE IN PERFORMING GOVERNMENTAL AUDITS

As discussed throughout our proposal, Powell and Jones, CPAs has built its practice on serving governmental clients in the North Central Florida area. As shown on the following current governmental client listing we serve the following types of local governments:

<b>COUNTIES</b>	<b><u>Years</u></b>
Columbia County	31
Suwannee County	20
Taylor County	9
Wakulla County	8
	<u>68</u>
<b>CITIES</b>	
Archer	7
Bell	18
Branford	25
Davenport	2
Dunnellon	6
Fanning Springs	3
Fort White	24
Hilliard	2
Horseshoe Beach	26
Lake Butler	17
Madison	4
Mayo	19
Micanopy	24
McIntosh	5
Otter Creek	5
Penney Farms	8
Perry	6
Port Richey	4
Trenton	9
Waldo	16
Wewahitchka	4
Worthington Springs	3
	<u>237</u>
<b>INDEPENDENT SPECIAL DISTRICTS</b>	
Aucilla Solid Waste Management Administration	3
Citrus County Hospital Board	5
First Coast Workforce Development Consortium	8
Lake Shore Hospital Authority	16
Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area	12
North Central Florida Regional Planning Council	12
Suwannee River Water Management District	2
Suwannee Valley Transit Authority	3
Taylor Coastal Water and Sewer District	11
Wilderness Coast Public Libraries	5
	<u>77</u>
<b>TOTAL YEARS OF EXPERIENCE</b>	<u><u>382</u></u>

Through our services to these clients over the years we have audited a wide range of grants and funding contracts, similar to those utilized by the Planning Council and MTPO.

More appropriately included in our experience is our services to the Planning Council and MTPO over the past years. This has encompassed the following significant changes for these organizations which affected their financial transactions and auditing requirements:

1. Change in key Finance Department employees (four times).
2. Change in financial software (twice).
3. Change in method of contract billing (from full cost allocation to fixed price variation).
4. Change in Executive Director.

Though all of these changes we believe we have gained a greater understanding and competence regarding the accounting and auditing requirements of the Planning Council and MTPO which will allow us to continue to perform these auditing services in a very efficient and cost-effective manner.

## **OUR ABILITY TO FURNISH THE REQUIRED SERVICES**

Due to its regional nature and the fact that all of its members are geographically dispersed and generally have many time commitments relating to their governmental entities, the Planning Council and MTPO must have fairly rigid timeframes for the various stages of completing, reviewing and finally delivering their audits to their governing bodies.

Over the past years, we have been very sensitive to these time requirements and have always met them. We will commit to continuing to do this in the future.

We will also continue to strive to fully inform the financial staff and Finance Committees of the Planning Council and MTPO of the results of our audits and financial status and performance of the two entities. We believe this is probably the most important aspect of our audit services to the Planning Council and MTPO.

It is also very important to note that the Planning Council and MTPO audit reports are filed with many different grantor agencies as required by the contract terms of the many types of grants received by the Planning Council and MTPO over the past years. To our knowledge, no grantor agency has had any issue with or not fully accepted the audit reports prepared by us for the Planning Council and MTPO.



## Fowler, Holley, Rambo & Stalvey, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
BUSINESS CONSULTANTS

Curtis G. Fowler, CPA, PFS, CFP® • Carlton W. Holley, CPA • C. Wayne Rambo, CPA, CVA • Richard A. Stalvey, CPA

3208 Wildwood Plantation Drive • Post Office Box 1887 • Valdosta, GA 31603-1887 • (229) 244-1559 • (800) 360-3123 • Fax (229) 245-7369

### System Review Report

October 30, 2014

To the Partners of  
Powell & Jones  
and the Florida Institute of CPA's Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Powell & Jones (the firm) in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Powell & Jones in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Powell & Jones has received a peer review rating of *pass*.

*Fowler, Holley, Rambo & Stalvey, P.C.*  
Fowler, Holley, Rambo & Stalvey, P.C.

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James E. Folsom, CPA • R. Arden DeLoach, Jr., CPA • B. Scott Taylor, CPA • Robert D. Elliott, CPA  
Emily A. Browning, CPA, MAFF • Joanna J. Tanner, CPA • Amanda W. Steis, CPA

[www.valdostacpa.com](http://www.valdostacpa.com) • MEMBER OF AGN INTERNATIONAL



# PEER REVIEW PROGRAM

is proud to present this

## Certificate of Recognition

to

**POWELL & JONES**

*For having a system of quality control for its accounting and auditing practice in effect for the year ended May 31, 2014 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.*

A handwritten signature in cursive script, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2015

## RICHARD C. POWELL, CPA



### Education Background

B.S. degree in Finance, Florida State University  
Upper division accounting courses, Florida State University and University of North Florida  
Professional development courses in local government accounting and auditing  
2014-15 - 40 hours Non-profit/governmental auditing  
2013-14 - 28 hours Non-profit/governmental auditing  
2012-13 - 32 hours Non-profit/governmental auditing  
2011-12 - 64 hours Non-profit/governmental auditing  
2010-11 - 20 hours Non-profit/governmental auditing  
2009-10 - 55 hours Non-profit/governmental auditing  
2008-09 - 25 hours Nonprofit/governmental auditing  
2007-08 - 70 hours nonprofit/governmental auditing  
2006-07 - 24 hours Nonprofit/governmental auditing

### Career Experience

Performed and supervised approximately 300 local governmental audits.

Powell & Jones, CPA's - General Partner

DeRosia & Powell, CPA's - General Partner

Foreman, Kelly, Powell & Ruff - General Partner

During public accounting career, developed the extensive local government and non-profit practice of present clients listed for whom services provided included auditing, accounting, and management advisory services. This practice has been developed and maintained over a continuous thirty year period.

Bureau of Local Government, Office of State Comptroller, Program Accounting Manager.

- Served as co-chairman of committee and performed technical draft work on the uniform local government accounting system prescribed to Florida cities pursuant to Section 218.33, *Florida Statutes*.
- Assisted in development the current state annual reporting system followed by all Florida local governments.
- Attended and participated in local government accounting seminars as a representative of the State Comptroller's Office.

### Professional and Civic Organizations

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants - Committee on State and Local Government  
Columbia County 2005 Business Person of the Year  
Haven Hospice of Suwannee Valley - Capital Campaign Steering Committee Co-Chair (raised \$3 million)  
Kiwanis Club - Past Lt. Governor, President, Vice-President, Treasurer, Secretary, Board of Directors  
Columbia County Boy's Club - past Treasurer, Board of Directors  
Lake City/Columbia County Chamber of Commerce - Administrative Committee  
North Florida Youth Sports Foundation, Inc. - Treasurer  
First United Methodist Church - Chairman of Finance  
Lake City Country Club - Past President, Past Treasurer



3:20:07 PM 4/8/2015

## Licensee Details

### Licensee Information

Name: **POWELL, RICHARD CRAIG JR (Primary Name)**  
Main Address: **1359 SW MAIN BLVD  
LAKE CITY Florida 32025**  
County: **COLUMBIA**  
  
License Mailing:

LicenseLocation: **1359 SW MAIN BLVD  
LAKE CITY FL 32025**  
County: **COLUMBIA**

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0005655**  
Status: **Current,Active**  
Licensure Date: **06/10/1976**  
Expires: **12/31/2016**

**Special Qualifications**      **Qualification Effective**

### Alternate Names

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**1940 North Monroe Street, Tallahassee FL 32399** :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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## **MARIAN JONES POWELL, CPA**

### **Educational Background**

B.S. degree in Accounting - University of Florida  
Post-graduate work in computer science  
Professional development courses in local government  
accounting and auditing  
2013-14 - 60 hours Non-profit/governmental auditing  
2012-13 - 20 hours Non-profit/governmental auditing  
2011-12 - 55 hours Nonprofit/governmental auditing  
2009-10 - 25 hours Nonprofit/governmental auditing  
2008-09 - 64 hours Nonprofit/governmental auditing

### **Career Experience**

Powell & Jones, CPAs - General Partner

DeRosia & Powell, CPAs - Senior Accountant

Foreman, Kelly, Powell & Ruff - Senior Accountant

During public accounting career, specialized in local government auditing and performed a wide range of services to present local government clients.

### **Professional and Civic Organizations**

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
Lake City/Columbia County Chamber of Commerce  
First United Methodist Church - Treasurer, Adult Sunday School Teacher, Certified Lay Speaker  
Columbia County Literacy Council - Reading Teacher  
First United Methodist Church of Lake Butler - Pastor  
Haven Hospice - Family Volunteer  
Columbia County Jail Ministry

11:34:22 AM 8/10/2016

## Licensee Details

### Licensee Information

Name: **POWELL, MARIAN JONES (Primary Name)**  
Main Address: **1359 SW MAIN BLVD  
LAKE CITY Florida 32025**  
County: **COLUMBIA**  
  
License Mailing:

LicenseLocation: **1359 SW MAIN BLVD  
LAKE CITY FL 32025**  
County: **COLUMBIA**

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0008051**  
Status: **Current,Active**  
Licensure Date: **09/14/1979**  
Expires: **12/31/2016**

**Special Qualifications                      Qualification Effective**

### Alternate Names

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## **JENNIFER M. MAULDIN**

### **Educational Background:**

CPA Candidate

B.S. Degree in Accounting – Grand Canyon University

A.A. Degree – Santa Fe Community College

Professional development courses in local government accounting and auditing:

2013-14 – 40 hours Governmental/Non-profit Auditing

2012-13 – 46 hours Governmental/Non-profit Auditing

2011-12 – 40 hours Governmental/Non-profit Auditing

2010-11 – 46 hours Governmental/Non-profit Auditing

### **Career Experience:**

Powell & Jones, CPA – Staff Accountant – 5 years

Frank Smith, Inc./Regatta Home Builders/PetroReal, Inc. – Full Charge Bookkeeper – 2 years

Ginnie Springs Outdoors, LLC – Assistant Bookkeeper/Store Manager – 3 years

### **Significant Accounting Duties:**

Substantial work on:

- 24 County Audits – including Single Audit compliance
- 60 City Audits – including Single Audit compliance and full preparation of financial report in accordance with GASB 34
- 10 Special District Audits
- 25 Non-for-Profit Organization Audits – including Single Audit compliance and full preparation of financial report
- 15 Workforce Board Audits – including Single Audit compliance and eligibility testing

## **JEAN-MARC PERRINE**

### **Educational Background:**

CPA Candidate

M.B.A – University of Phoenix

B.S. Degree in Accounting – University of Maryland University College

B.A. Degree in English Literature– University of Sydney, Australia

Professional development courses in local government  
accounting and auditing:

2014-15 – 48 hours Governmental/Non-profit Auditing

2013-14 – 28 hours Governmental/Non-profit Auditing

### **Career Experience:**

Powell & Jones, CPA – Staff Accountant – 3 years

Communities of Abilene Federal Credit Union – Accountant – 1 year

Defense Commissary Agency – Front-end Manager – 2 years

Australian Protective Service – 4 years

### **Significant Accounting Duties:**

Substantial work on:

- 8 County Audits – including Single Audit compliance
- 18 City Audits – including Single Audit compliance and full preparation of financial report in accordance with GASB 34
- 10 Non-for-Profit Organization Audits – including Single Audit compliance and full preparation of financial report
- 7 Workforce Board Audits – including Single Audit compliance and eligibility testing
- 4 For Profit Organization Audits

**GOVERNMENTAL AND NON-PROFIT AUDITING EXPERIENCE  
AND CLIENT REFERENCES  
2016**

The following is a listing of the governmental and non-profit organizations we currently serve as auditors and financial consultants. We have included a brief description of our services and references you may call for these clients.

We believe that current client services are the true measure of our, or any other, firm's qualifications.

**CLIENT REFERENCES**

**SERVICES PERFORMED**

**COUNTIES**

Columbia County Board of County Commissioners

Annual audit of all County Agencies for the past twenty-eight years. Assistance in preparation of annual budget utilizing "floor based budget" concept. Preparation of various capital improvement plans and assistance in assessment plan. Year round consulting to all County officers. Financial advisor on ten bond issues and loans. Preparation of solid waste studies and landfill financing plan.

Contact: Mr. Ben Scott  
County Manager  
(386) 719-1452

Suwannee County Board of County Commissioners

Serving as County Auditor since 1994, and financial advisors.

Contact: Mr. Ken Williams  
Finance Director  
(386) 364-3400

## CLIENT REFERENCES

Wakulla County Board of County  
Commissioners

Taylor County Board of County  
Commissioners

## CITIES

City of Archer

Town of Bell

Town of Branford

City of Davenport

City of Dunnellon

City of Fanning Springs

## SERVICES PERFORMED

Serving as County Auditor since 2007.

Contact: Mr. Greg James  
Finance Director  
(850) 926-0349

Serving as County Auditor since 2001.

Contact: Ms. Annie Mae Murphy  
Clerk of Circuit court  
(850) 838-3506

Appointed as Auditor in 2006.

Contact: Mr. Zeria Folston  
City Manager  
(352) 495-2880

Annual audit since 1990.

Contact: Mr. Dan Cavanah  
Town Clerk  
(352) 463-6288

Annual audit and financial consultant since  
1987, including CDBG audit. Assistance in  
preparation of budgets.

Contact: Mr. Ken Saunders  
President of Council  
(386) 935-1146

Appointed as auditor in 2014.

Contact: Mr. David Dyer  
Finance Director  
(863) 419-3300

Annual audit since 2008.

Contact: Ms. Jan Smith  
Finance Officer  
(352) 465-8500 x 31

Appointed as auditor in 2014.

Contact: Ms. Sheila Watson  
City Clerk  
(352) 463-2855



## CLIENT REFERENCES

## SERVICES PERFORMED

Town of Fort White

Annual audit and financial consultant since 1989, including CDBG audit. Assistance in preparation of budgets.

Contact: Ms. Janice Revels  
Town Clerk  
(386) 497-2321

Town of Hilliard

Appointed as auditor in 2014.

Contact: Ms. Lisa Purvis  
Town Clerk  
(904) 845-3555

Town of Horseshoe Beach

Annual audit for past twenty-five years.  
Preparation of State annual reports.

Contact: Mr. Talmage Bennett  
Mayor  
(386) 498-3535

City of Lake Butler

Annual audit, including state and federal grants. Selected as City auditor from 1991 to present. Financial Advisor on capital improvement programs.

Contact: Mr. Dave Mecusker  
City Manager  
(386) 496-3401

City of Madison

Annual audit since 2012.

Contact: Mr. Tim Bennett  
City Manager  
(850) 464-8519

Town of Mayo

Annual audit, including CDBG and other grant audits for period 1989 through present.

Contact: Ms. Linda Cone  
Town Clerk  
(386) 294-1551

## CLIENT REFERENCES

## SERVICES PERFORMED

Town of Micanopy

Annual audit for past twenty-three years. Assistance in preparation of budget and financial management consulting. Audit of CDBG and state recreation grants. Selection and implementation of computer general ledger and utility billing system.

Contact: Ms. Debbie Gonano  
Town Clerk/Administrator  
(352) 466-3121

Town of McIntosh

Annual audit since 2006.

Contact: Mr. Frank Ciotti  
President  
(352) 591-1017

Town of Otter Creek

Serving as auditor since 2001.

Contact: Ms. Connie Caldwell  
Town Clerk  
(352) 486-4766

Town of Penney Farms

Serving as auditor since 2003.

Contact: Ms. Anita Cooper  
Town Clerk  
(904) 529-9078

City of Perry

Selected to serve as auditor for the period 2008-2012.

Contact: Ms. Penny Staffney  
Finance Director  
(850) 584-7161

City of Port Richey

Selected to serve as auditor beginning 2012.

Contact: Ms. Erin Applegate  
Finance/HR Manager  
(787) 816-1900, x 130

City of Trenton

Serving as auditor since 2003.

Contact: Mr. Taylor Brown  
City Manager  
(352) 463-4000

## CLIENT REFERENCES

City of Waldo

City of Wewahitchka

Town of Worthington Springs

## INDEPENDENT SPECIAL DISTRICTS

Aucilla Solid Waste Management

Citrus County Hospital Board

First Coast Workforce Development  
Board Consortium

## SERVICES PERFORMED

Annual audit, including CDBG and other grant audits for the period 1992 through present.

Contact: Ms. Kim Worley  
City Manager  
(352) 468-1001

Selected as Auditor beginning 2011

Contact: Mr. Don Minchew  
City Manager  
(850) 639-2605

Selected as Auditor beginning 2013.

Contact: Ms. Patricia Harrell  
Town Clerk  
(386) 496-1006

Serving as auditor beginning 2012.

Contact: Mr. John McHugh  
Manager  
(850) 948-4875

Serving as auditor beginning 2010.

Contact: Ms. Karla Dozier  
Administrative Assistant  
(352) 419-6566

Serving as auditor beginning 2006.

Contact: Judith K. Hahn, CPP, PHR  
(904) 213-3800, ext.2015

## CLIENT REFERENCES

Lake Shore Hospital Authority

Metropolitan Transportation  
Planning Organization for the  
Gainesville Urbanized Area

North Central Florida Regional  
Planning Council

Suwannee River Water Management  
District

Suwannee Valley Transit Authority

Taylor Coastal Water and Sewer  
District

Wilderness Coast Public  
Libraries

## SERVICES PERFORMED

Annual audit for past sixteen years.  
Negotiation of lease and service agreement  
with Shands organization.

Contact: Mr. Jack Berry  
Authority Manager  
(386) 365-1857

Serving as auditor since 2001.

Contact: Mr. Scott Koons  
Executive Director  
(352) 955-2200

Serving as auditor since 2001.

Contact: Mr. Andre' Davis  
Finance Director  
(352) 955-2200

Serving as auditor beginning 2013.

Contact: Ms. Tammie Girard  
Finance Officer  
(386) 647-3167

Serving as auditor beginning 2012.

Contact: Ms. Felonzie Raggins  
Finance Director  
(386) 362-5332

Annual audit since July 2005 including  
audit of extensive State and Federal grant  
programs.

Contact: Ms. Diane Coulter  
(850) 578-3043

Annual audit since 2008.

Contact: Ms. Pat Gilleland  
Central Administrator  
(850) 997-7400

## CLIENT REFERENCES

### NONPROFIT ORGANIZATIONS

Big Bend Area Health Education  
Center, Inc.

Annual audit and financial report services  
since 2000.

Contact: Dr. Rob Thomas  
Executive Director  
(850) 224-1177

Boys & Girls Club of North Central  
Florida

Annual audit and Form 990 since 2008.

Contact: Ms. Emily Ketring  
Chief Professional Officer  
(850) 838-2471

CARC-Advocates for Citizens with  
Disabilities, Inc.

Annual audit and financial manage-  
ment services since 1984.

Contact: Mr. Stephen Bailey  
Executive Director  
(386) 752-1880

C.A.R.C. Housing, Inc.

Annual audit and preparation of Form 990.

Contact: Mr. Stephen Bailey  
Executive Director  
(386) 752-1880

Central Florida Area Health  
Education Center, Inc.

Annual audit and financial management  
service since 2010

Contact: Mr. Blake Warren  
Executive Director  
(407) 889-2292

Florida Association of Health  
Occupation Students of  
America, Inc.

Annual audit and preparation of Form 990  
since 2000.

Contact: Ms. Sandralyn Rezac  
Financial Manager  
(352) 462-1551

Florida Library Association, Inc.

Annual audit and preparation of form 990  
since 2008.

Contact: Ms. Martina Brawer  
Executive Director  
(850) 270-9205

## CLIENT REFERENCES

Columbia County Senior Services, Inc.

The ARC North Florida, Inc.

Heartland Rural Health Network, Inc.

Lake City Humane Society, Inc.

Meridian Behavioral Services, Inc.

Northeast Florida Area Health Education Center, Inc.

## SERVICES PERFORMED

Annual audit for past twenty-six years in compliance with Department of HRS requirements. Preparation of IRS Form 990 for same period. Assistance with installation and training on accounting system.

Contact: Ms. Debra Freeman  
Executive Director  
(386) 755-0235

Annual audit, including grant compliance work and preparation of Form 990 since 1995.

Contact: Ms. Beverly Standridge  
Executive Director  
(386) 362-7143

Annual audit and preparation of Form 990 since 2011.

Contact: Ms. Kelly Johnson  
Executive Director  
(863) 452-6530

Annual audit and preparation of Form 990 for past eleven years.

Contact: Ms. Laura Page  
Executive Director  
(386) 752-4702

Annual audit for sixteen years of predecessor entity. Various financial consulting services. Current auditor of Organization HUD projects.

Contact: Mr. Leo Doucette  
Chief Financial Officer  
(352) 374-5600 ext. 8988

Annual audit and tax return preparation for the past eight years.

Contact: Ms. Tonia Harris  
Executive Director  
(904) 482-0189

## CLIENT REFERENCES

Stillwaters of Lake City, Inc.

Suwannee River Area Health  
Education Center, Inc.

Trenton Medical Center, Inc.

United Way of Suwannee Valley, Inc.

CareerSource Tampa Bay

WellFlorida Council, Inc.

CareerSource Okaloosa/Walton

CareerSource Polk

## SERVICES PERFORMED

Selected as Auditor in 2010.

Contact: Ms. Threasa Hysell  
Chief Executive Officer  
(386) 755-2525

Selected as auditor for the fiscal year beginning September 30, 1992 and thereafter. Work includes audit of state and federal health-related grants.

Contact: Ms. Sandralyn Rezac  
Executive Director  
(352) 462-1551

Annual audit, including state and federal grants since 1993. Preparation of applicable cost reports.

Contact: Ms. Anita Riels  
Chief Executive Officer  
(352) 463-4501

Annual audit and preparation of Form 990 for the past ten years.

Contact: Ms. Rita Dopp  
(386) 752-5604

Selected as auditor during 2015.

Contact: Mr. Ed Peachey  
Chief Executive Officer  
(727) 507-4300

Auditor since 2013.

Contact: Mr. Jeff Feller  
Chief Executive Officer  
(352) 313-6500, ext. 108

Auditor since 2012.

Contact: Ms. Art Drewes  
(850) 651-2315

Auditor since 2013.

Contact: Ms. Brenda Fewox  
Finance Director  
(863) 508-1600, ext. 1114



## **CLIENT REFERENCES**

CareerSource Florida Crown

CareerSource North Florida

CareerSource Suncoast

CareerSource Citrus Levy Marion

## **SERVICES PERFORMED**

Auditor since 2013.

Contact: Mr. Robert Jones  
Executive Director  
(386) 755-9026

Auditor since 2014.

Contact: Ms. Sheryl Rehberg  
Executive Director  
(850) 973-1802

Auditor since 2016.

Contact: Ms. Robin Dawson  
VP/Chief Financial and  
Administrative Officer  
(941) 358-4080, ext. 1121

Auditor since 2014.

Contact: Ms. Susan Heller  
Director of Finance  
(352) 873-7939, ext. 1207