



**RFP # 975-11857  
PROPOSAL TO PROVIDE  
PROFESSIONAL AUDITING SERVICES TO:**

**THE CITY OF  
FORT LAUDERDALE, FLORIDA**

*PREPARED BY:* MAULDIN & JENKINS, LLC  
Phone: 941-747-4483 | Fax: 941-747-6035

Wade P. Sansbury, CPA, Partner  
1401 Manatee Avenue West, Suite 1200  
Bradenton, Florida 34205  
wsansbury@mjcpa.com  
Direct: 941-747-2255

**MAULDIN  
& JENKINS**  
www.mjcpa.com

ELECTRONIC COPY

January 23, 2017 | 2:00 PM

CAM 17-0447  
Exhibit 9  
Page 1 of 56

## Table of Contents

***Transmittal Letter***

***Executive Summary* ..... 1**

***Experience and Qualifications*..... 6**

- *Independence* ..... 6
- *Organization and Size*..... 6
- *Serving Governments for over 95 years* ..... 7
- *Range of Services Performed by Mauldin & Jenkins*..... 7
- *Location of the Office from which the Work is to be Performed* ..... 8
- *Relevant Experience with Governmental Audits* ..... 9
- *GFOA Certificate Program Experience*..... 9
- *Client Transitions*..... 11
- *PAFR Experience* ..... 12
- *Municipal Bond Experience*..... 12
- *Audits of Federal and State Funds (Single Audits)*..... 14
- *Involvement in Governmental Accounting Committees and Associations* ..... 14
- *Proposed Staffing* ..... 15
- *Individual Resumes of Proposed Staff*..... 16
- *Partner & Staff Continuity* ..... 21
- *Identification of Other Available Audit Partners and Other Key Professionals* ..... 21
- *Other Staff Resources (Technology Services and Fraud Examinations)*..... 26
- *Other Staff Auditors & Accountants*..... 27
- *Desk Reviews of Field Reviews*..... 28
- *No Disciplinary Actions* ..... 28
- *External Quality Control Review* ..... 28

***Specific Audit Approach*..... 30**

- *Audit Methodology* ..... 31
- *Proposed Segmentation of the Engagement*..... 32
- *Approach to be Taken to Gain and Document an Understanding of the City’s Internal Control Structure* ..... 37
- *Approach to be Taken in Determining Laws and Regulations to be Subject to Audit Test Work* ..... 37
- *Approach to be Taken in Reviewing Financial Statements* ..... 38
- *Approach to be Taken in Assessing Risks of Information Systems related to Financial Reporting*..... 38

**References..... 39**

**Minority/Women (M/WBE) Participation ..... 40**

**Subcontractors ..... 40**

**Required Forms ..... 41**

- **Proposal Certification ..... 42**
- **Cost Proposal..... 43**
- **Non-Collusion Statement..... 46**
- **Local Business Preference ..... 46**
- **Contract Payment Method ..... 47**
- **Sample Insurance Certificate ..... 48**
- **Business License ..... 50**

## Transmittal Letter

January 23, 2017

City of Fort Lauderdale  
Procurement Services Division  
100 N. Andrews Avenue, #619  
Fort Lauderdale, Florida 33301

Ladies and Gentlemen:

On behalf of Mauldin & Jenkins, we are excited about this opportunity to serve the City of Fort Lauderdale, Florida (the "City") in order to help meet the continuing challenges you face. We appreciate the opportunity to propose on providing audit services to the City, and we are pleased to submit a qualifications package to provide annual financial and compliance auditing services for the fiscal years ending September 30, 2017 through 2021 (five fiscal years). Additionally, by mutual agreement and funding availability, the contract may be renewed for two additional fiscal years.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the City, and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

Mauldin & Jenkins is committed to client service. We are committed to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high quality final product on time. There are many factors necessary to achieve quality client service. The following are some features we would like to highlight which differentiate us from other firms:

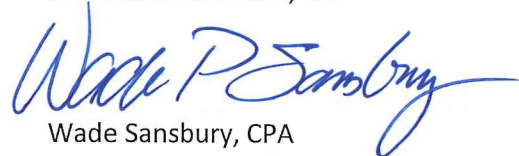
- **Specific governmental experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. **Mauldin & Jenkins presently provides over 70,000 hours of service to over 300 governmental units in the Southeast on an annual basis.** Such experience results in the utilization of over 80 full-time equivalent professionals. Additionally, the Firm also currently provides auditing services to over **90 entities who receive the GFOA Certificate of Excellence in Financial Reporting all of which are located here in the southeast.** Consequently, our Mauldin & Jenkins professionals are thoroughly versed in the City's unique and complex functions, and we consistently provide the highest quality of service to our clients.
- **Experienced personnel:** Personnel proposed for this engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.
- **Experience with Client Transitions.** Over the past several years, we have experienced a tremendous amount of transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors.

- **Quality client service:** We pride ourselves in responding to the needs of our clients and meeting their deadlines. This responsiveness is not only the ability to meet specified audit deadlines, but also the ability to respond to other requests. These requests could be in the form of accounting advice throughout the year, assistance with bond offerings or in providing other professional services. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. We emphasize continuous open communication during the audit and throughout the year in order to have a complete understanding of your operations, risks, needs, and concerns.
- **Organized to specifically meet your needs:** Our partners, managers and seniors in the Firm's Governmental Practice Division spend 100% of their time serving governments. By structuring the Firm's Governmental Practice Division in such a manner, we are able to create efficiencies in the audit process which typically result in our total hours being significantly less than most other firms.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of **sixteen hours of complimentary** continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele.
- **Professional Leadership:** Along with being consistently ranked in the Top 100 by *Accounting Today* as well as *Inside Public Accounting* trade associations and magazines as one (1) of the largest certified public accounting firms in the country, Firm personnel have held numerous professional leadership positions. This includes Chair of the Board of Directors of the American Institute of Certified Public Accountants (AICPA); members of the AICPA Government Quality Institute; chairman of the AICPA Single Audit Task Force; and President of the Florida Institute of Certified Public Accountants. We use this experience to perform more effective and efficient audits for our clients.

We realize the difficulty in selecting an audit firm and potentially making a change in auditors. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your deadlines. This proposal represents a firm offer for 120 days as requested in the RFP.

Thank you very much for considering our Firm and allowing us to present our proposal. As a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers.

Sincerely,  
MAULDIN & JENKINS, LLC



Wade Sansbury, CPA  
Partner

## Executive Summary

*With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of Fort Lauderdale, Florida with the service and insight needed to achieve your goals.*

### Profile of Mauldin & Jenkins

**Firm Name:** Mauldin & Jenkins, LLC  
**Local Address:** 1401 Manatee Avenue West, Suite 1200  
 Bradenton, Florida 34205  
**Phone:** 941-747-4483  
**Fax:** 941-747-6035  
**Federal ID:** 58-0692043  
**Website:** [www.mjcpa.com](http://www.mjcpa.com)  
**Contact Name:** Wade P. Sansbury, CPA, Partner  
**Business Hours:** Monday through Friday 8:00am to 5:00pm

**Type of Ownership / Legal Structure:** Mauldin & Jenkins is large regional firm and a limited liability corporation (LLC). Our Firm is incorporated in the States of Florida, Georgia, Alabama, and Tennessee with offices in Bradenton, Florida, Atlanta, Georgia, Macon, Georgia, Albany, Georgia, Birmingham, Alabama, and Chattanooga, Tennessee.

**Date Established:** State of Florida – 5/11/2011; State of Georgia - 1918

**Office to Perform Services:** Our Bradenton, Florida office will perform the requested services for the City. We currently have 35 individuals working from this location.

### Proposed Staffing

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the City. The unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience	Office Location
Wade Sansbury, CPA	Engagement Lead Partner	21	Bradenton, FL
Tommye Barie, CPA	Engagement Quality Assurance Partner	34	Bradenton, FL
Trey Scott, CPA	Engagement Manager	9	Bradenton, FL
Daniel Anderson, CPA	Engagement Manager	8	Bradenton, FL
Randy Upchurch	IT Consultant	21	Chattanooga, TN
Kris Trainor, CPA	Fraud Risk Consultant	22	Atlanta, GA

Additional information regarding the above individuals who will be of service to the City, along with additional supporting partners and staff available to serve the City has been included in the “Experience and Qualifications” section of our proposal.

## Understanding of the City of Fort Lauderdale's Requirements / Needs

The City of Fort Lauderdale desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's Government Auditing Standards, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-Type Activities, any Discretely Presented Component Units, Each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information (combining statements and schedules), and the schedule of expenditures of federal and state financial assistance "in relation to" the audited financial statements. We are not required to audit the statistical section of the Comprehensive Annual Financial Report.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. Which will include any reportable conditions
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- An independent auditor's report on the fair presentation of its schedule of large user wastewater treatment rate computation in conformity with generally accepted accounting principles.
- A report on the fair presentation of the Community Redevelopment Agency's (CRA) basic financial statements, as a whole, in conformity with generally accepted accounting principles.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i)
- We will meet with the City's Audit Advisory Board periodically to (1) review any management letter comments, (2) review the draft general distribution CAFR, (3) review and advise of independent audit findings, (4) review draft single audit findings, (5) discuss corrective actions needed as they relate to items 3 and 4 above, and (6) review draft CRA audit report. Additionally, as part of our presentation, we will provide (via our auditor's discussion and analysis) information to the Audit Advisory Board on the auditor's responsibility under generally accepted auditing standards, significant accounting policies, management judgements and accounting estimates, other information in documents containing the audited financial statements, disagreements with management, management consultation with other accountants, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.
- Audit of the General Employees' Retirement System financial statements.
- Reporting on irregularities and illegal acts.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the City. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the City needs dependable, objective information. Therefore, as shown in *Figure 1*, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the City’s management and Council Members.

**Not Only**

- Perform an annual audit and report on the financial statements of the City
- Perform an annual compliance audit for the City including the performance of state and federal single audits

**But Also**

- Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making
- Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution
- Provide value-added recommendations to strengthen the City’s operations and internal controls

*Figure 1. Our Understanding of Fort Lauderdale’s True Service Needs*

**An Efficient, Value-Added Approach to Achieving Your Objectives**

Our approach will be rooted in continuous communication with the City’s management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, Partner Wade Sansbury and Manager Trey Scott will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the City’s controls and strengthen your operations.

**Special Considerations**

The City’s request for proposal outlined six special considerations which we have addressed below:

- The City will send its CAFR to the GFOA for review in its Certificate of Achievement for Excellence in Financial Reporting program. While we may not be required to provide special assistance to the City to meet the requirements of the GFOA’s Certificate program, we will ensure completion of our audit with sufficient time for the City to submit the CAFR to the GFOA by the March 31<sup>st</sup> deadline.
- We will, if requested by the financial advisor and/or underwriter, issue certain “consent and citation of expertise” and/or any “comfort letters” in conjunction with any of the City’s debt issuances. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.
- We understand that the Department of Housing and Urban Development currently serves as the City’s oversight agency in accordance with the provisions of the Uniform Guidance (formerly OMB Circular A-133).
- We understand that the large user wastewater treatment rate computation and related auditor’s report is not to be included in the CAFR, but is to be issued separately.
- We understand that the federal and state single audit report is to be included in the CAFR.



## Special Considerations (Continued)

- Governmental Accounting Standards Board (GASB) Statements No. 74, 77, 78, 79, and 80 may cause various implications related to the audit and preparation of the City's financial statements. We will provide support and assistance to the City with the implementation of these standards. Our understanding of the standards are as follows:
  - o **Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans** was issued in June of 2015, and is effective for the City's fiscal year ending September 30, 2017. This statement could easily be described as the GASB No. 67 for postemployment benefit plans due to the fact that it will closely follow the provisions of GASB No. 67 for pension plans. The requirements of this statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet the specified criteria. As the City reports an OPEB Trust Fund, we expect this standard will have a significant impact on the reporting of the City's OPEB liability on the face of its government wide financial statements. GASB 74 will apply to the plan itself.
  - o **Statement No. 77, Tax Abatement Disclosures** was issued in August of 2015, and is effective for the City's fiscal year ending September 30, 2017. This statement requires disclosure of tax abatement information about: (1) a reporting government's own tax abatement agreements; and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. This statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements: (1) brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients, (2) the gross dollar amount of taxes abated during the period, and (3) commitments made by a government, other than to abate taxes, as part of a tax abatement agreement. Governments should organize those disclosures by major tax abatement program and may disclose information for individual tax abatement agreements within those programs. Audit and reporting implications related to this standard are purely dependent on the tax abatements requiring disclosure by the City.
  - o **Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans** was issued in December of 2015, and is effective for the City's fiscal year ending September 30, 2017. This new pronouncement amends the scope and applicability of GASB No. 68 to exclude pensions provided via a cost-sharing multiple-employer defined benefit plan that meets the following: (1) plan is not a state or local government pension plan; (2) plan is used to provide defined benefit pensions to both governmental and private sector employees; and, (3) plan has no predominant state or local governmental employer (individually or collectively). Depending upon the City's involvement in such defined benefit plans, there may be significant audit and reporting impacts related to the implementation of this standard.
  - o **Statement No. 79, Certain External Investment Pools and Pool Participants** was issued in December of 2015, and was effective the City's fiscal year ending September 30, 2016. This pronouncement establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. This new standard also establishes additional note disclosures for the pool and the pool participants. As the City does report certain external investment pools, we anticipate this standard will be implemented in the City's 2016 CAFR
  - o **Statement No. 80, Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14** was issued in January of 2016, and is effective for the City's fiscal year ending September 30, 2017. This new standard amends the blending requirements established by paragraph 53 of GASB No. 14. This statement requires blending of not-for-profit component units whose primary government is the sole corporate member. This statement does not apply to component units included in the provisions of GASB No. 39. We would complete necessary checklists to ensure the City's component units are properly reported under this new standard.

## Why Mauldin & Jenkins Is Best Suited to Serve Fort Lauderdale Florida

As shown in *Figure 2*, our team’s expertise, dedication, and proactive approach are ideally suited to serve the City.

Our team’s depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing Fort Lauderdale to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator	Benefit to Fort Lauderdale
<b>Maximizing Efficiency with Deep Governmental Experience</b>	
In addition to serving more than 300 governmental entities throughout the Southeast, from small special districts to large entities with over \$3 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
<b>Strengthening Operations with Frequent, Value-Added Communication</b>	
Our team members and firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide Fort Lauderdale with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
<b>Ensuring Dependability with Continuity and Active Leader Involvement</b>	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, Fort Lauderdale will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
<b>Fulfilling Long-Term Service Needs with a Depth of Firm Resources</b>	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 95-year track record of providing high-quality service to governmental entities like Fort Lauderdale, Florida.	With 80 governmental specialists and more than 260 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

## Experience and Qualifications

### Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Fort Lauderdale as defined by generally accepted auditing standards. We have had no relationships with the City over the past five years.

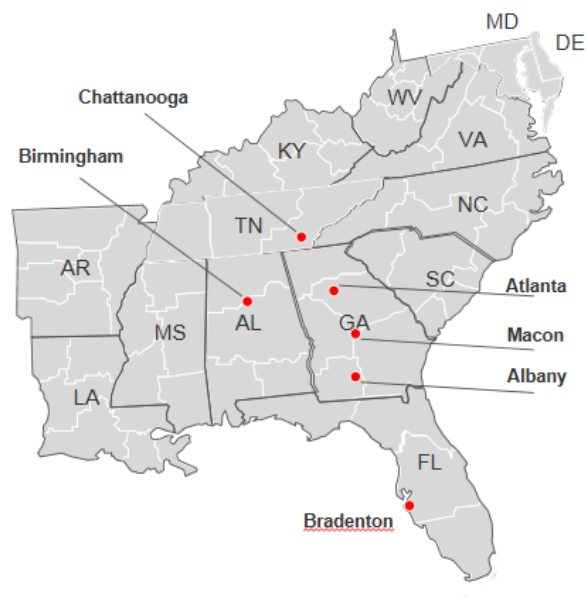
We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office’s *Government Auditing Standards*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. We will give the City written notice of any professional relationships entered into during the period of this agreement.

### Organization and Size

Mauldin & Jenkins was incorporated in 1918, and has been actively engaged in governmental accounting and auditing since its inception. **The Firm is considered to be one of the largest firms in the country with 44 partners and approximately 260 professional staff, serving clients throughout the Southeastern United States.** Mauldin and Jenkins is considered to be a large regional firm.

**Mauldin and Jenkins has offices located in Bradenton, Florida; Atlanta, Macon and Albany, Georgia; Chattanooga, Tennessee; and Birmingham, Alabama.** We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.



As noted in our transmittal letter, Mauldin & Jenkins provides and supervises over 70,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the second largest niche in the Firm and is approximately 25% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **82** – total number of cities currently being served by the Firm across the southeast
- **90** – total clients served who obtain the GFOA / ASBO Certificates
- **300,000** - approx. total hours of service provided annually to clients of the Firm
- **70,000** - approx. total hours of service provided annually to governmental clients of the Firm
- **32%** - percentage of governmental practice as compared to Firm's attestation practice
- **25%** - percentage of governmental practice as compared to Firm's overall practice
- **260** - total number of Firm personnel
- **45** - total number of Firm partners
- **11** - total number of governmental partners and directors
- **11** - total number of governmental managers
- **80** - total number of professionals with current governmental experience

## Serving Governments For Over 95 Years

Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

**Mauldin & Jenkins employs 22 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on government clients. Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our transmittal letter, we currently serve approximately 300 governments in the Southeast.

## Range of Services Performed by Mauldin & Jenkins:

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

**Industries Served:** Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

### Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the City, with additional staff roles coming from our other offices, only if needed. As noted previously, Mauldin & Jenkins has 80 professionals that are dedicated to serving governmental clients, all of which are available to the City.

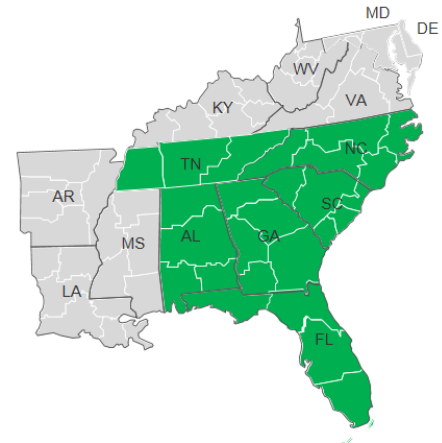
For your audit, we propose to assign two partners (one engagement partner, Wade Sansbury, and one concurring review partner, Tommye Barie), one manager (Trey Scott or Daniel Anderson), and four staff to work on this engagement. Wade Sansbury and Tommye Barie, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the City. All individuals assigned to the City’s audit would be assigned on a full-time basis.

The Bradenton office currently employs **15 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	47
Managers	7	56
Supervisors / Senior	5	77
Other Staff & Consultants	14	80
<b>Total</b>	<b>33</b>	<b>260</b>

### Relevant Experience with Governmental Audits

Mauldin & Jenkins has obtained significant relevant experience serving governmental entities over the years by serving a wide variety of governmental entities. Over the past 5 years, we have served 82 cities, 41 counties, 40 school systems, 25 state agencies, and over 110 special entities (special districts, authorities, commissions, etc.). We also are currently serving 90 governmental entities who annually obtain the GFOA’s Certificate of Achievement for Excellence in Financial Reporting. **Additionally, we currently serve numerous entities with utility operations similar to that of the City (including water and sewer, sanitation, parking, and airport operations).** We have the experience to perform governmental audits and have a history of providing timely services.



Mauldin & Jenkins currently serves governmental entities across the southeast. Our current footprint of clients extends as far north as Bristol, Tennessee (located on the border between Tennessee and Kentucky) and as far south as Islamorada, Florida (located within the south Florida Keys) with many clients in between. Looking east to west we serve Charleston, South Carolina and Selma, North Carolina to clients in Birmingham, Alabama.

### GFOA Certificate Program Experience

As noted elsewhere within our proposal, our Firm and our governmental partners all have extensive experience with helping our clients obtain and maintain the GFOA Certificate of Excellence in Financial Reporting award. We also have extensive experience in preparing governmental financial statements in conformance with the Codification of Governmental Accounting and Financial Reporting Standards Board Pronouncements and Interpretations. We currently serve **ninety (90)** entities that receive the GFOA Certificate. Wade Sansbury, who we have listed as the intended partner, has worked on several GFOA certificate clients over his 20 year career. The listing below, are client’s he has served as the partner in charge of the annual audit and the ultimate partner responsible for the engagement. Each of these clients has obtained and maintained the certificate with Wade as the lead partner.

- |                 |                     |
|-----------------|---------------------|
| 1) Beaufort     | 9) Naples           |
| 2) Bradenton    | 10) Palmetto        |
| 3) Conyers      | 11) Pensacola       |
| 4) Griffin      | 12) Union City      |
| 5) Haines City  | 13) Valdosta        |
| 6) Longboat Key | 14) Liberty County  |
| 7) Marco Island | 15) Rockdale County |
| 8) Morrow       |                     |

Mauldin & Jenkins has served **approximately 300 governments** in the past several years, and **ninety-one (91)** governmental units who obtain the GFOA’s Certificate of Achievement for Excellence in Financial Reporting, and, or the ASBO’s Certificate of Excellence in Financial Reporting.

**Mauldin & Jenkins’ clients have never failed to obtain the Certificate!** Mauldin & Jenkins is batting 1000%. Every CAFR submitted to the GFOA or ASBO has resulted in success. Please see below the listing of our current Certificate clients.

**Cities:**

- 1) Aiken, SC
- 2) Albany
- 3) Alpharetta
- 4) Americus
- 5) Austell
- 6) Ball Ground
- 7) Beaufort, SC
- 8) Bradenton, FL
- 9) Bristol, TN
- 10) Canton
- 11) Charleston, SC
- 12) Chamblee
- 13) College Park
- 14) Conyers
- 15) Covington
- 16) Decatur
- 17) Dunwoody
- 18) Fayetteville
- 19) Fairburn
- 20) Forest Park
- 21) Griffin
- 22) Haines City, FL
- 23) Hinesville

- 24) John's Creek
- 25) Kennesaw
- 26) Marco Island, FL
- 27) Longboat Key, FL
- 28) Milledgeville
- 29) Milton
- 30) Monroe
- 31) Morrow
- 32) Naples, FL
- 33) New Bern, NC
- 34) North Port, FL
- 35) Palmetto, FL
- 36) Peachtree City
- 37) Pensacola, FL
- 38) Perry
- 39) Riverdale
- 40) Rockmart
- 41) Rome
- 42) Roswell
- 43) Sandy Springs
- 44) Suwanee
- 45) Union City
- 46) Valdosta

**Counties:**

- 47) Athens-Clarke County
- 48) Augusta-Richmond Co.
- 49) Barrow County
- 50) Beaufort County, SC
- 51) Cherokee County
- 52) Clayton County
- 53) Colleton County, SC
- 54) Columbia County
- 55) DeKalb County
- 56) Floyd County
- 57) Forsyth County
- 58) Gwinnett County
- 59) Hamilton County, TN
- 60) Henry County
- 61) Lancaster County, SC
- 62) Liberty County
- 63) Macon-Bibb County
- 64) Oconee County, SC
- 65) Orange County, NC
- 66) Paulding County
- 67) Rockdale County
- 68) Spalding County
- 69) Walton County

**State Governmental Entities:**

- 70) Ga. Environmental Finance Auth. (GEFA)
- 71) Ga. Ports Authority

**Other Governmental Entities:**

- 72) Central Savannah River Area Regional Comm.
- 73) Charleston Water System
- 74) Clayton County Water Auth.
- 75) Cobb County - Marietta Water Authority
- 76) Henry County Water Auth.
- 77) Lowcountry Regional Transportation Authority
- 78) Macon Water Authority
- 79) Mount Pleasant Waterworks
- 80) Public Building Authority of Knox County and Knoxville

**Boards of Education:**

- 81) Atlanta Public Schools
- 82) Bibb County Schools
- 83) Cartersville City Schools
- 84) Clayton County Schools
- 85) Cobb County Schools
- 86) Fayette County Schools
- 87) Fulton County Schools
- 88) Gwinnett County Schools
- 89) Lee County School District
- 90) Manatee County School District
- 91) Marietta City Schools

**Client Testimony on Results of 1<sup>st</sup> Attempt.** *“We received the Certificate of Achievement from GFOA this week. This was a team effort and I want to share with you how much I appreciate you and the rest of the staff from Mauldin & Jenkins. You have an excellent team and should be very proud of them. I look forward to continuing our relationship in the future.”* **Tim Schroer, Augusta, Georgia, Assistant Director of Finance**

## Client Transitions

### *Mauldin & Jenkins has experienced over 340 governmental client transitions in the past seventeen (17) years.*

We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience. We accomplish successful transitions by:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for client's to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.



## PAFR Experience

The GFOA established the Popular Annual Financial Report (PAFR) Awards Program in 1991 to encourage and assist state and local governments to extract information from their comprehensive annual financial report to produce a high quality PAFR. PAFR's are specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. The GFOA's award program recognizes individual governments that are successful in achieving that goal.

Mauldin & Jenkins currently serves twelve (12) local governments who prepare a PAFR on an annual basis. We assist our clients in planning, developing and reviewing their PAFR's, and believe such deliverables to be extremely valuable to governments communicating their finances to the general public.

Should the City be interested in preparing such a report, we would enjoy the opportunity to assist.

## Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three (3) years. Such qualifications include our auditing municipal bond programs with at least \$50 million of outstanding bonded debt for which much of the debt has been issued in the past three (3) years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves forty-two (42) clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

Please see the following page for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three (3) years whose publicly issued debts are in excess of \$50,000,000:

Governmental Entity	Amount
1) Georgia Road & Tollway Authority (SRTA)	\$ 1,368,067,000
2) DeKalb County, Georgia	1,220,960,000
3) Gwinnett County (Georgia) Board of Education	1,118,860,000
4) Gwinnett County, Georgia	948,147,000
5) Charleston Water System	652,683,000
6) Augusta-Richmond County, Georgia	628,031,000
7) Lee County (Florida) School District	418,628,000
8) Atlanta Development Authority	318,880,000
9) Forsyth County (Georgia) Board of Education	316,565,000
10) Forsyth County, Georgia	298,437,000
11) Hamilton County, Tennessee	272,965,000
12) Athens-Clarke County, Georgia	261,461,000
13) Georgia Higher Education Facilities Authority (GHEFA)	243,065,000
14) Beaufort County, South Carolina	214,656,000
15) Henry County (Georgia) Board of Education	189,960,000
16) Henry County (Georgia) Water & Sewer Authority	187,771,000
17) Douglas County (Georgia) Board of Education	174,973,000
18) Columbia County, Georgia	164,131,000
19) City of College Park, Georgia	157,445,000
20) Clayton County (Georgia) Water Authority	151,080,000
21) City of Charleston, South Carolina	142,960,000
22) Rockdale County, Georgia	122,567,075
23) Macon-Bibb County, Georgia	117,189,000
24) Clayton County, Georgia	113,210,000
25) Paulding County, Georgia	109,000,000
26) Fulton County Board of Education	100,348,000
27) Georgia Environmental Finance Authority	91,980,000
28) Atlanta Public Schools	91,880,000
29) Macon (Georgia) Water Authority	86,865,000
30) Cherokee County, Georgia	86,765,000
31) Orange County, North Carolina	82,473,000
32) Walton County, Georgia	79,129,000
33) City of Decatur	77,926,000
34) Cobb County - Marietta Water Authority	76,620,000
35) Barrow County, Georgia	72,950,000
36) City of Griffin, Georgia	66,931,000
37) City of Lawrenceville	61,465,000
38) Fayette County (Georgia) Board of Education	57,055,000
39) Lancaster County, South Carolina	55,139,000
40) City of Albany, Georgia	54,796,000
41) Walton County Board of Education	53,105,000
42) City of Rome	50,000,000

## Audits of Federal and State Funded Programs (Single Audits)

Relative to audits of calendar year 2014, Mauldin & Jenkins audits **147 entities** representing approximately **\$8.1 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **10<sup>th</sup> highest** among public accounting firms in the nation as it relates to total expenditures audited under the Single Audit Act; and,
- **26<sup>th</sup> highest** among public accounting firms in the nation as it relates to number of Single Audits conducted.

Mauldin and Jenkins serves a significant amount of clients who require substantial single audits. In January 2008, as part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

## Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and or Governmental and Non-profit annual conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of single audits. An individual from the Firm currently chairs this task force.

As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA.

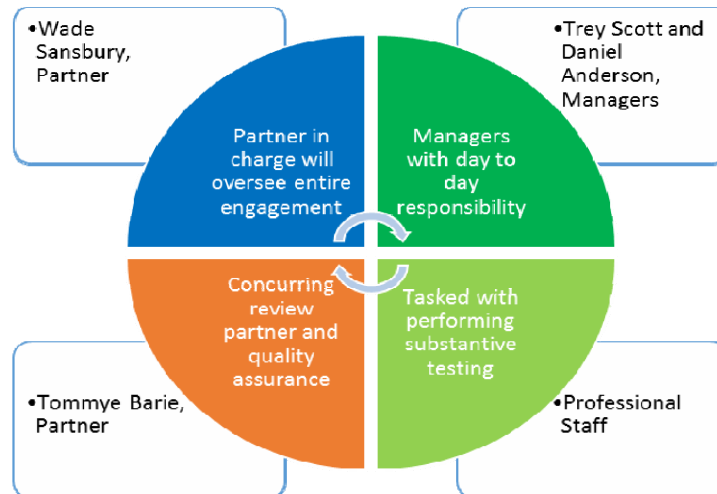
Lastly, as mentioned within our transmittal letter, Tommye Barie has just completed serving as the Chairman of the AICPA Board of Directors. We are very proud of Tommye's accomplishments and her being able to represent Mauldin & Jenkins in her role as the leader of the world's largest member association representing the accounting profession, with more than 412,000 members in 144 countries.

## Proposed Staffing

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the City. The unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	21
Tommye Barie, CPA	Engagement Quality Assurance Partner	34
Trey Scott, CPA	Engagement Manager	9
Daniel Anderson, CPA	Engagement Manager	8
Randy Upchurch	IT Consultant	21
Kris Trainor, CPA	Fraud Risk Consultant	22

The above team dedicated to audit the City will include (at a minimum): two partners, one manager, and at least two staff professionals. The manager and staff professionals will be substantially on-site full time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with the City management on financial reporting, audit and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.



We realize that, regardless of our Firm’s qualifications, the quality of service the City receives will correlate directly to the skill level, dedication and resourcefulness of your audit engagement team. The individuals listed have been selected to serve the City based on their years of hands-on experience working with government entities, and for their commitment to exceeding client expectations. Your team members are dedicated and resourceful, and among the most talented in their field. We encourage you to contact us whenever you have questions and to view us not just as auditors, but as true advisors.

## Individual Resumes of Proposed Staff

Please see the following pages for information on key individuals who are available to serve the City during the audit process.

### Wade Sansbury, CPA

Partner  
Bradenton, Florida

941-741-2255  
[wsansbury@mjcpa.com](mailto:wsansbury@mjcpa.com)



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 20 years of experience serving governmental clients. Wade will have the overall engagement responsibility for the City including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in charge of the overall audit of the City, Wade meets the educational requirements under Florida Statutes, Chapter 11.45 as required by the RFP.

#### **Technical Experience**

During his career, Wade has served numerous governmental clients on behalf of the Firm including 23 municipalities, 4 counties, and 23 special districts / authorities. He currently serves 20 such entities in Florida. A condensed listing of governmental audit clients served by Wade as partner is listed below.

- City of Bradenton
- City of Haines City
- City of Marco Island
- City of Naples
- City of North Port
- City of Palmetto
- City of Pensacola
- City of Plant City
- Town of Longboat Key
- Village of Islamorada

#### **Professional Associations and Education**

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

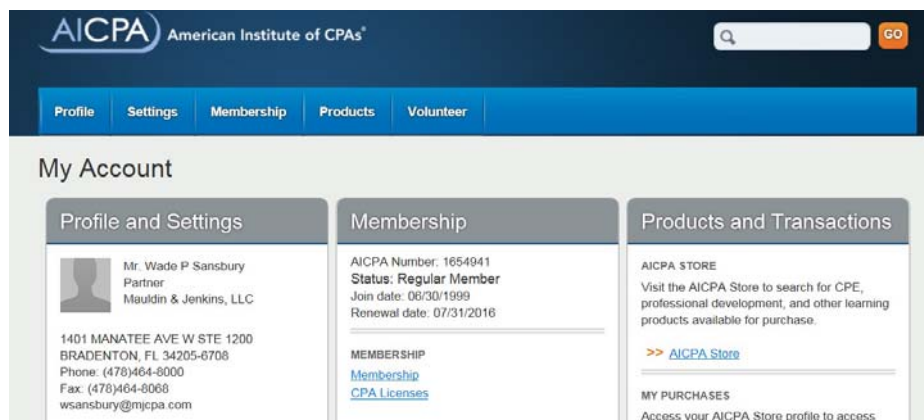
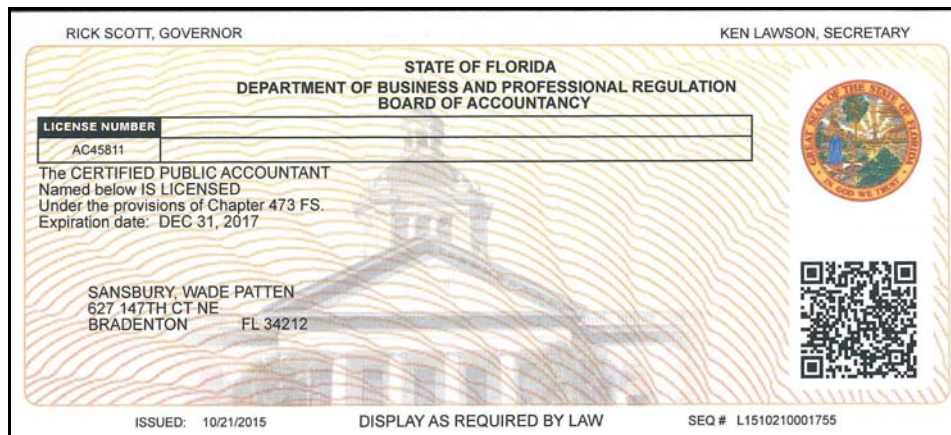
Wade is currently serving as the Firm's Bradenton Office Managing Partner and is also a newly elected member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing comprehensive annual financial reports meeting all of the requirements of the GFOA certificate of excellence program. Wade also has extensive experience with multiple client computer systems and software and is a leader in the firm for auditing such areas.

**Audit Training**

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every-two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Listed below are just some of the training courses Wade has attended over the last two years.

- 2016 National AICPA Government and Nonprofit Conference, Las Vegas, NV
- 2016 M&J Governmental Conference (Instructor and Participant)
- 2016 M&J Single Audit Update
- 2015 National AICPA Governmental Accounting and Auditing Update, Washington, DC
- 2015 FGFOA – Panhandle Chapter Quarterly Meeting, Defuniak Springs, FL (Instructor)
- 2015 M&J Governmental Conference (Instructor and Participant)
- 2015 Predictive Index Management Workshop
- 2014 M&J Governmental Conference (Instructor and Participant)
- 2014 M&J Government and Not-for-Profit Update
- 2014 FICPA Ethics: Protecting the Integrity of Florida CPAs

We have included supporting documentation on Wade’s license and his membership with the AICPA.



**Tommye E. Barie, CPA**

Partner  
Bradenton, Florida

941-714-7976  
[tbarie@mjcpa.com](mailto:tbarie@mjcpa.com)



Ms. Barie is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins and is licensed to practice in Florida. Her experience covers a variety of clients in state and local government. Since starting her career in 1983, her focus has been serving governmental entities (including those with public utility operations) and not-for-profit organizations by providing them financial and compliance audits, compilations, reviews, internal audits, and consulting services. She has knowledge of several computerized systems and has, for many years, incorporated computerized auditing techniques in the engagements she has been involved with. She is active in various professional associations. **Ms. Barie recently completed her term as the Board of Directors Chair of the American Institute of CPAs** for the 2014-2015 year. Ms. Barie would serve the City as the quality assurance partner.

**Technical Experience**

During her career, Ms. Barie has served numerous governmental clients on behalf of the Firm including 10 municipalities, 3 counties, and 14 special districts / authorities all in Florida. She currently serves 5 such entities in Florida. A condensed listing of governmental audit clients served by Ms. Barie as concurring review partner is listed below.

- City of Arcadia
- City of Bradenton
- City of Naples
- City of North Port
- City of Palmetto
- City of Plant City
- Town of Orange Park
- Town of Fort Myers Beach

She has an extensive history of service to the accounting profession. From 2003-2006 and 2009-2013, she served as a member of the AICPA’s governing Council and from 2010-2013, she was a member of the AICPA’s Board of Directors. She served as Chair of the AICPA’s Finance Committee from 2011-2013 and the National Accreditation Commission from 2008-2011. She has additionally been a member of the Institute’s Compensation Committee, Audit Committee and Strategic Planning Committee, as well as the Member Advisory Panel and the Nominations Committee. She served as President of the Florida Institute of Certified Public Accountants from 2004-2005. Additionally, Ms. Barie serves as a member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. She is also a member of the Firm’s Audit and Accounting Committee. Serving in these capacities returns value to the profession and provides excellent current knowledge of accounting and auditing issues.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting from Stetson University
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)
- Member of the Association of Certified Fraud Examiners

**Audit Training**

Ms. Barie obtains more than 40 hours of relevant continuing professional education each year, including continuing education required by *Government Auditing Standards*. Ms. Barie attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA and FICPA sponsored courses, and various other courses.

**Trey Scott, CPA, Audit Manager**

Bradenton, Florida

[tscott@mjcpa.com](mailto:tscott@mjcpa.com)



Trey Scott is a manager and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida and Georgia. Trey’s experience as a manager with the firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends 100% of his time serving local governments emphasizing cities, counties and special purpose entities and authorities. Trey will have responsibility for developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

**Technical Experience**

During his career, Trey has served numerous governmental clients on behalf of the Firm including 8 municipalities, 7 counties, 7 special districts / authorities, and 2 state agencies. A condensed listing of governmental audit clients (cities only) served by Trey as manager is listed below.

- Aiken
- Augusta
- Charleston
- Crystal River
- Morrow
- Peachtree City
- Pensacola
- Union City

**Professional Associations and Education**

- Bachelor of Arts Degree, majoring in Business Administration from Austin College, in 2003
- Master of Public Accountancy Degree from University of West Georgia in 2008
- Certified Public Accountant licensed by the States of Georgia and Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Trey has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing comprehensive annual financial reports meeting all of the requirements of the GFOA certificate of excellence program. Trey also has extensive experience with multiple client computer systems and software.

**Audit Training**

Trey annually exceeds the professional standards requirements requiring 80 hours of CPE every-two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Listed below are just some of the training courses Trey has attended over the last two years:

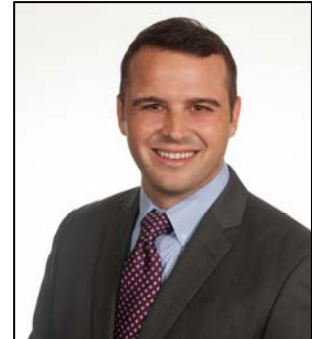
- 2016 M&J Governmental Conference (Instructor and Participant)
- 2016 M&J LEAP Conference (Instructor)
- 2016 FICPA Ethics: Protecting the Integrity of Florida CPAs
- 2015 M&J Governmental Conference (Participant)
- 2015 M&J LEAP Conference (Instructor)
- 2014 AICPA Governmental & Nonprofit Annual Update
- 2014 M&J Government and Not-for-Profit Update
- 2014 M&J Governmental Conference



## Daniel Anderson, CPA

Manager  
Bradenton, Florida

941-741-2213  
[danderson@mjcpa.com](mailto:danderson@mjcpa.com)



Daniel Anderson is a manager and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel is a manager who works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 8 years of experience serving governmental clients including those with utility operations. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations, including cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will have responsibility for developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

### **Technical Experience**

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 13 municipalities, 1 county, and 5 special districts / authorities. He currently serves 10 such entities in Florida. A condensed listing of governmental audit clients served by Daniel as manager is listed below.

- Leon County
- City of Bradenton
- City of Haines City
- City of Marco Island
- City of Naples
- City of Plant City
- Village of Islamorada
- Town of Longboat Key

### **Professional Associations and Education**

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing CAFRs meeting all of the requirements of the GFOA certificate of excellence program. Daniel also has extensive experience with multiple client computer systems and software.

### **Audit Training**

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every-two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Listed below are just some of the training courses Daniel has attended over the last two years:

- 2016 M&J Governmental Conference
- 2016 M&J Single Audit Update
- 2015 M&J Governmental Conference
- 2015 AICPA Governmental and Not for Profit Update
- 2015 M&J Single Audit Update
- 2015 M&J CAFR Preparation Training

### Partner & Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City, as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 90%** over the past three years are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to the City by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from the City's annual audit. For your engagement we intend to ensure that the key team members (Mr. Sansbury and Mr. Scott) will be returned to the City's engagement each year over the contract term unless changes are requested by the City. In any business, however, turnover is possible. When this happens, we will provide resumes if requested of suggested replacements and any changes in key personnel would always be discussed timely with City officials to their satisfaction.

### Identification of Other Available Audit Partners and Other Key Professionals

It should be noted that we have additional managers and seniors who spend the majority of their time on governmental audits, and they are available on an as needed basis. These individuals could be utilized on the Government's audit as needed to ensure timely completion and delivery of services. All staff assigned to the engagement, meet the continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

On the following pages is information on several additional key individuals who are available to serve the City during the audit process.

**Alison N. Wester, CPA, CGMA**

Partner  
Bradenton, Florida

941-714-7963  
[awester@mjcpa.com](mailto:awester@mjcpa.com)



Alison Wester is a partner and a Certified Public Accountant with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm’s audit practice. Alison has over 20 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the City.

**Technical Experience**

During her career, Alison has served numerous governmental clients on behalf of the Firm including 10 municipalities, 10 special districts / authorities, and 7 pension plans. A detailed listing of these clients served is available upon request.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting from the University of Georgia in 1996
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Alison has served on the Firm’s Partner Advisory Board and is a current member of the Firm’s Leadership and Career Development Committee. She served on the AICPA’s Examination Content Subcommittee for the Financial Accounting and Reporting section of the CPA Examination. She is a current member of the AICPA’s Women’s Initiatives Executive Committee Task Force. Additionally, Alison is also an executive board member and treasurer for the St. Stephens Episcopal School Parents’ Association in Bradenton as well as a board member and secretary for the Excelsior Education and Training Foundation also in Bradenton.

**Audit Training**

Alison annually exceeds the minimum training requirements and standards. She has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing comprehensive annual financial reports meeting all of the requirements of the GFOA certificate of excellence program. Listed below are just a few of the training courses Alison has attended over the last two years:

- 2016 M&J Governmental Conference (Participant)
- 2015 M&J Governmental Conference (Participant)
- 2015 Single Audit Update (Participant)
- 2015 Government and Nonprofit A&A Update (Participant)
- 2014 M&J Governmental Update Training (Participant)
- 2014 AICPA National Conference (Participant)
- 2014 Auditing in the Small Business Environment (Participant)
- 2014 M&J Government and Not-for-Profit Update

**Miller G. Edwards, CPA**

Partner  
Macon, Georgia

478-464-8003  
[medwards@mjcpa.com](mailto:medwards@mjcpa.com)



Miller is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in Federal, state and local government. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins. He is a past member of the Firm’s seven member Executive Committee, which governs the actions and directions of the Firm, and is a member of the Firm’s Audit and Accounting (A&A) Committee. Miller would be available to serve as a supporting resource partner to the City.

**Technical Experience**

Beginning in June of 1986, Miller has twenty-nine (29) years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast, helping the Firm achieve the status of auditing the aggregation of more cities, counties, school systems, other local governmental units, state agencies and authorities than any other certified public accounting firm. Under Miller’s leadership, Mauldin & Jenkins now serves approximately 300 governmental units. As a partner, Miller serves both large and small governmental units, and is involved directly, and indirectly, in serving over 70 such governmental entities over the past three (3) years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting and Risk Management & Insurance from the University of Georgia in 1986
- Certified Public Accountant licensed by the States of Florida, Georgia, and Alabama
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

**Audit Training**

Miller annually exceeds the minimum training requirements and standards. Listed below are just a few of the training courses Miller has attended over the last two years:

- 2016 Institute of Continuing Legal Education in Georgia, Economic Development Law in Georgia, GASB 77 Tax Abatement Disclosures – Atlanta, Georgia - Instructor
- 2016 South Carolina GFOA Fall Conference, GASB No. 77 Tax Abatement Disclosures - Myrtle Beach, South Carolina - Instructor
- 2016 Georgia Government Finance Officers Association Annual Conference, Evaluating Local Government Financial Condition - Stone Mountain Park (Georgia) (3 days) - Instructor and Participant
- 2016 M&J Learning, Education, Application & Performance (LEAP) Conference, Introduction to Governmental Audit, Accounting and Financial Reporting - Athens, Georgia - Instructor

- 2016 M&J Annual Governmental Conference - Cuscowilla Resort at Lake Oconee, Eatonton, Georgia (3 days) - Instructor and Participant
- 2016 Association of County Commissioners of Georgia , Summer Meetings 5 Day Tour Across Georgia (Union County, Douglas County, Sumter County, Appling County and Baldwin County) GASB No. 77 *Tax Abatement Disclosures*, in five sessions provided in June 2016 - Instructor.
- 2016 Association of County Commissioners of Georgia , GASB No. 77 *Tax Abatement Disclosures*, in two sessions provided in April and May of 2016 - Instructor.
- 2016 South Carolina Association of Certified Public Accountants, GASB No. 77 *Tax Abatement Disclosures* - Instructor.
- 2016 South Carolina Association of Certified Public Accountants, Measuring the Financial Health of Local Governments - Instructor.
- 2016 City of Dunwoody Accounting Conference - GASB No. 77 *Tax Abatement Disclosures* and GASB Update - Dunwoody, Georgia - Instructor.
- 2016 University of Georgia’s Carl Vinson Institute of Government Introductory and Intermediate Accounting and Financial Reporting to employees of State & Local Governments of Georgia (6 days of instruction) - Macon, Georgia - Instructor
- 2015 University of Georgia’s Carl Vinson Institute of Government Introductory and Intermediate Accounting and Financial Reporting to employees of State & Local Governments of Georgia (8 days of instruction) - Instructor
- 2015 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2014 South Carolina GFOA Fall Conference, GASB Update - Myrtle Beach, South Carolina – Instructor
- 2014 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2014 City of Dunwoody Accounting Conference - Government’s Financial Distress - Instructor
- 2014 Georgia Society of CPA’s Spring Governmental Workshop
- 2014 M&J GASB No.’s 67 & 68 Implementation Update

Miller is an instructor/consultant for the University of Georgia’s Carl Vinson Institute of Government providing as much as 200 hours annually of continuing education to state and local government officials on the subjects of governmental accounting and financial reporting. He provides similar instructional services on behalf of the Government Finance Officers Association of South Carolina (GFOASC), Georgia Government Finance Officers Association (GGFOA) and the Government Finance Officers Association of Alabama (GFOAA), and is often a guest speaker at various governmental trade shows and conventions. In the past ten (10) years, he has been a speaker at each of the GGFOA’s annual conferences on various subjects ranging from: panel member of experts, audit efficiency of governmental units; auditor independence; CAFR Prep 101; several GASB pronouncements implementation sessions; and, each year’s Audit and Accounting (GASB) updates.

Miller was honored with the GGFOA’s award for “Outstanding Service to the GGFOA” during the annual conference held in Savannah in October 2003, recognizing his leadership and effort in providing direction and training on various topics affecting local governmental entities. Further, on behalf of Mauldin & Jenkins, Miller accepted the GGFOA’s *President’s Award* recognizing Mauldin & Jenkins’ efforts in the governmental arena in Georgia as of October 2007.

**Joel Black, CPA**

Partner  
Atlanta, Georgia

678-589-5102  
[jblack@mjcpa.com](mailto:jblack@mjcpa.com)



Joel Black is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in Federal, state and local government, and non-profit organizations. He currently serves on the Firm’s Audit and Accounting (A&A) Committee, helping establish audit policies and answering technical questions for the firm’s governmental partner group. Joel would be available to serve as a supporting resource partner to the City.

**Technical Experience**

Joel has over twenty-three years of experience in public accounting, twelve years of which was with KPMG LLP serving a wide range of government clients. He joined Mauldin & Jenkins in 2004, becoming a partner in 2005. He currently serves on the Firm’s Audit and Accounting Committee, helping establish audit policies and answering technical questions for the Firm’s governmental partner group. Joel also serves on the Executive Committee of the AICPA’s Government Audit Quality Center and recently served as the chairman for one of five national AICPA task forces focused on improving the quality of Single Audits within the auditing profession. His task force encompasses improving the testing of internal controls and compliance. Among his duties include rewriting three chapters of the AICPA Audit Guide on Government Auditing Standards and OMB Circular A-133 Audits. As a partner, Joel serves both large and small governmental units, and is involved directly, and indirectly, in serving over 30 such governmental entities over the past three (3) years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting from the Georgia State University
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Georgia Government Finance Officers Association
- Member of the Association of Government Accountants

**Audit Training**

Joel annually exceeds the minimum training requirements and standards. Listed below are just a few of the training courses he has attended over the last two years:

- 2016 AICPA National Governmental and Nonprofit Conference, Las Vegas – Instructor
- 2016 AICPA Webcast – Internal Control COSO and More – Instructor
- 2015 Georgia Government Finance Officers Association Webcast – GASB 68 - Instructor
- 2015 AICPA Webcast – Single Audit Fundamentals - Instructor
- 2015 M&J Sponsored Training on GASB 68 – Charleston, SC - Instructor
- 2015 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2015 GSCPA, Non-Profit Accounting and Auditing Conference - Instructor
- 2014 AICPA National Government and Not-for-Profit Training Prog. – Las Vegas – Instructor
- 2014 Georgia Government Finance Officers Association Annual Conference – Instructor
- 2014 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2014 TSCPA, GASB Update and Pension Accounting – Chattanooga, TN - Instructor

## Other Staff Resources (Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Information Systems Technology as well as Fraud Examinations. The following two (2) individuals are available to be of service to the City should the need arise.



**Randy Upchurch, CISA and CISSP**  
**Director of Technology Services**

Randy has twenty-four (24) years of experience, in information technology (IT) auditing and information security operations and management. Randy has experience working on IT audits that are part of CAFR financial audits. His industry experience includes state and local governments, healthcare administration; life, health and disability insurance in both the public and not-for-profit sectors including two (2) Fortune 500 companies.

Randy has experience serving as a Legislative Information Technology (IT) Auditor for the State of Tennessee Comptroller of the Treasury. His roles and responsibilities included:

- IT audits and CAFR audits of governments (clerks of courts, property assessor, general ledger, accounts payable, payroll and motor vehicles);
- General and application audits of city government systems;
- Annual IT audit of the Local Government Data Processing Corporation (LGDPC);
- Annual audit of the State District Attorneys General (Fraud and Economic Crimes, Governor's Drug Task Force and Title IV-D Child Support divisions).

Randy has experience in the audits of general controls, application controls as well as electronic audit sampling and data extraction. Randy has also worked on the annual equivalent of a SOC for the Local Government Data Processing Corporation (LGDPC). LGDPC software included general ledger, payroll, accounts payable, clerks of courts, motor vehicle and property assessor applications. In addition to city governments, Randy also has served on audits of the State District Attorneys General (Fraud and Economic Crimes, Governor's Drug Task Force, Title IV-D Child Support).

He has extensive experience in SOX, SOC1, HIPAA / HITECH, and GLBA compliance program implementation, testing and reporting. His technical expertise includes performing computer forensic investigations, vulnerability and risk assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Randy has:

- Managed and performed regulatory compliance reviews including: Gramm Leach Bliley Act, Sarbanes Oxley, HIPAA and HITECH
- Managed and performed technical audit and security assessments of computer systems (penetration testing, vulnerability assessments, and application reviews)
- Managed Information Technology Operations (Network and Host Security, Identity and Access Management, Information Security Program Development and Implementation)
- Managed and performed SSAE 16 Service Organization Controls Audits (SOC 1, 2, 3)
- Performed and managed Information Technology CAFR audits for the State of Tennessee Comptroller of the Treasury.

**Degree/Certifications and Audit Training**

Randy is a graduate of Tennessee Technological University with a Bachelor of Science degree in accounting. Randy has obtained and instructed a significant amount of continuing professional education over the last three years including:

- SANS Forensics and Incident Response
- SANS PCI / DSS
- SANS Security Essentials

**Professional and Civic Activities**

Randy holds the Certified Information Systems Auditor (CISA) designation from the Information Systems Audit and Control Association (ISACA) and the Certified Information Systems Security Professional (CISSP) designation from the International Information Systems Security Certification Consortium (ISC).

Randy is professionally affiliated with: Information Systems Audit and Control Association; International Information Systems Service Certification Consortium (ISC)2; and, Information Systems Security Association.

**Kris Trainor, CPA and CFE**  
**Certified Fraud Examiner**

Kris Trainor is a partner with Mauldin & Jenkins. Kris received his BBA in Accounting from Georgia Southern University. Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits, and loan servicing compliance audits. He also has audit and inventory experience in the manufacturing industry. Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.



**Other Staff Auditors & Accountants**

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the City’s engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the City will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the “learning curve” on most all audits by reducing the amount of “on-site training” that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to Florida entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than the national firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.



## Desk Reviews or Field Reviews

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, and since 2011, the State of Georgia's Department of Audits & Accounts (DoAA) annually performs a review of a sample of our school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort. As a matter of fact, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

With the exception of the above paragraph's thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three (3) years.

One of our more recent Federal desk reviews or field reviews was done in January 2008. We would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

In January 2008, as part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

## No Disciplinary Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three (3) years with any state or Federal regulatory bodies or professional organizations.

## External Quality Control Review

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins, LLC has been a member of the section from its inception.

The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated October 3, 2014, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB).

Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two year break period between external peer reviews. Mr. Sansbury, Mrs. Wester, Ms. Barie, Mr. Scott, and Mr. Edwards have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our firm maintain sound quality control over our engagements.



CliftonLarsonAllen LLP  
20 East Thomas Road, Suite 2300  
Phoenix, AZ 85012-3111  
602-266-2248 | fax 602-266-2907  
CLAcconnect.com

## System Review Report

To the Partners of Mauldin & Jenkins, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection 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*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 engagements].)

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

CliftonLarsonAllen LLP

A handwritten signature in cursive script that reads 'CliftonLarsonAllen LLP'.

October 3, 2014  
Phoenix, Arizona



An independent member of Neta International

## Specific Audit Approach

### Our Understanding of the Needs of the City:

- City Needs - An independent auditor’s report on the fair presentation of the Governmental Activities, Business-Type Activities, any Discretely Presented Component Units, Each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City’s basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information (combining statements and schedules), and the schedule of expenditures of federal and state financial assistance “in relation to” the audited financial statements. We are not required to audit the statistical section of the Comprehensive Annual Financial Report.
- An independent auditor’s report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. Which will include any reportable conditions
- An independent auditor’s report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- An independent auditor’s report on the fair presentation of its schedule of large user wastewater treatment rate computation in conformity with generally accepted accounting principles.
- A report on the fair presentation of the Community Redevelopment Agency’s (CRA) basic financial statements, as a whole, in conformity with generally accepted accounting principles.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i)
- We will meet with the City’s Audit Advisory Board periodically to (1) review any management letter comments, (2) review the draft general distribution CAFR, (3) review and advise of independent audit findings, (4) review draft single audit findings, (5) discuss corrective actions needed as they relate to items 3 and 4 above, and (6) review draft CRA audit report. Additionally, as part of our presentation, we will provide (via our auditor’s discussion and analysis) information to the Audit Advisory Board on the auditor’s responsibility under generally accepted auditing standards, significant accounting policies, management judgements and accounting estimates, other information in documents containing the audited financial statements, disagreements with management, management consultation with other accountants, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.
- Audit of the General Employees’ Retirement System financial statements.
- Reporting on irregularities and illegal acts.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.

Our Firm may be requested to perform other attest services at the discretion of the City. Any such additional work agreed to between the City and the firm selected shall be performed upon the approval of the City Auditor with confirmation by the City Commission if required. Fees for such authorized additional work shall be negotiated at that time in accordance with the RFP.

## Audit Methodology

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- Government Auditing Standards issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants
- Single Audit Acts Federal and State of Florida
- OMB Circular A-133 and other applicable OMB circulars
- Sections 11.45 and 218.39 of the Florida Statutes
- Regulations of the State of Florida Department of Financial Services
- Rules of the Auditor General and other Florida agencies as relevant

**Reports to be Issued** - Special Note: We will make an immediate, written report of all irregularities and illegal acts of which we become aware to the City Auditor, who is responsible for notifying other appropriate parties.

Following the completion of the audit of the fiscal year’s financial statements, we will issue the following:

- a) A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- b) A report on the internal control structure based on the auditor’s understanding of the control structure and assessment of control risk.
- c) A report on compliance with applicable laws and regulations that may have a material effect on the financial statements.
- d) Reports required by the Single Audit Act to include:
  - I. An “in relation-to” report on the schedules of federal awards and state financial assistance.
  - II. A Report on Compliance and on Internal Control over Compliance Applicable to Each Major Federal Awards Program and State Financial Assistance Project in accordance with U.S. Office of Management and Budget Circular A-133 Compliance Supplement, and the requirements described in the State Projects Compliance Supplement.
  - III. In the required report(s) on internal controls, we will communicate any significant deficiencies found during the audit. A significant deficiency shall be defined as a control deficiency or a combination of control deficiencies that adversely affects the organization’s ability to initiate, authorize, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by the organization’s internal control.
  - IV. Significant deficiencies that are also material weaknesses shall be identified as such in the report.
  - V. Other conditions discovered by the auditors shall be reported in the management letter required by Florida Statutes Section 218.39 (3)(a)(4), Florida Statutes and described in detail in State of Florida, Rules of the Auditor General, Effective September 30, 2016, Section 10.554 (1)(i).
- e) A report on the fair presentation of the schedule of large user wastewater treatment rate computation, in conformity with generally accepted accounting principles.
- f) A report on the fair presentation of the Community Redevelopment Agency’s (CRA) basic financial statements, as a whole, in conformity with generally accepted accounting principles.
- g) We will report the necessary items required by the RFP and outlined in the Executive Summary of our proposal to the Audit Advisory Board.

- h) A “management letter” required by Section 218.39 (3)(a)(4), Florida Statutes and described in detail in State of Florida, Rules of the Auditor General, Effective September 30, 2016, Section 10.554 (1)(i).
- i) We have provided a separate quote for the audit of the General Employee’s Retirement System financial statements in our cost proposal located within this proposal.
- j) Reporting on irregularities and illegal acts if applicable.

Use of the audited Financial Statements, opinions or any of the above named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm.

**High Percentage of Partner & Manager Involvement** - Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. We bring our experience to the field. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes:

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 52% of all anticipated hours of service are partner and manager hours which means **we bring our experience to the field** and not just the front end and back end of the audits.

**Tailored Approach** – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs, internal control documentation questionnaires, and past experience working with the City. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

### Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as noted on the following pages based on our review of the City’s prior financial statements, budgets, request for proposal, past experience with similar governmental entities, and other information available:





**Segment I: Planning and Interim Procedures**

This segment includes:

- Obtaining a signed engagement letter for the financial and compliance audit;
  - Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
  - Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
  - Reading minutes of City meetings;
  - Reviewing the City’s current year budget, as adopted and revised;
  - Reviewing new debt agreements, and other various documentation;
  - Obtaining an understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
  - Obtaining an in-depth knowledge of the EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
  - Performing a preliminary evaluation of the internal control structure at the account and assertion level;
  - Designing and performing applicable tests of controls related to the financial statements and internal accounts;
  - Making fraud inquiries and assessing the risks of material misstatement;
  - Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
  - Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
  - Obtaining a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
  - Preparing year-end audit programs;
  - Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

**Segment II: Final Audit Fieldwork Procedures**

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, claims payable, OPEB payable, and other accrued liability cut-offs and balances;



- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net assets (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final schedule of expenditures of Federal awards;
- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.



**Segment III: Review, Completion & Delivery Procedures**

This segment includes:

- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City’s approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City’s approval;
- Preparing and providing the City a PDF document and “camera ready” copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials and the Audit Advisory Board.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor’s report on the fair presentation of the Governmental Activities, Business-Type Activities, Each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City’s basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the schedule of expenditures of federal and state awards “in relation to” the audited financial statements.
- An independent auditor’s report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. Which will include any reportable conditions
- An independent auditor’s report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.

- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i)
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
  - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
  - Accounting policies.
  - Management's judgments and accounting estimates.
  - Financial statement disclosures.
  - Related accounting matters.
  - Significant difficulties encountered in performing the audit.
  - Audit adjustments.
  - Disagreements with management.
  - Representations from management.
  - Management consultation with other accountants.
  - Significant issues discussed with management.
  - Other information in documents containing audited financial statements.
  - Independence.

Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2017 audit in the following tabular presentations:

<b>Segmented Hours by Staff Level - City Audit</b>				
<b>Segments</b>	<b>Engagement Team Members by Level</b>			
	<b>Partner</b>	<b>Manager</b>	<b>Staff</b>	<b>Total</b>
Segment I - Planning and Interim Procedures	60	80	140	280
Segment II - Final Audit Fieldwork Procedures	80	200	360	640
Segment III - Review, Completion & Delivery Procedures	60	80	40	180
<b>Total Engagement</b>	<b>200</b>	<b>360</b>	<b>540</b>	<b>1,100</b>

The timeframes reflected on the following page are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the above below, we want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target.



Timing of Audit Process & Procedures - City Audit							
Segment Procedures	Fiscal Year 2017 Audit Calendar						
	July	August	Sept	Dec	Jan	Feb	Mar
<b>Segment I - Planning and Interim Procedures</b>							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards and Uniform Guidance issues). A final audit plan will be submitted by July 27, 2017.	[Shaded]						
Meet management and audit/Audit Advisory Board to discuss audit risks and scopes and preliminary audit plan.	[Shaded]						
Engagement team planning meetings and performance of interim audit procedures,		[Shaded]					
Gain understanding of significant processes & key controls.		[Shaded]					
Design and perform testing of key controls with goal of reducing substantive audit testing.		[Shaded]					
Detemine nature, timing and extent of substantive tests to be performed.		[Shaded]					
Finalize audit plan based on results to-date and gain approval of the audit/finance committee.		[Shaded]					
<b>Segment II - Final Audit Fieldwork Procedures</b>							
Update tests of controls				[Shaded]			
Perform substantive tests (detail testing of respective general ledger / trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				[Shaded]			
Conduct a final review of risk assessments.				[Shaded]			
Perform general audit procedures.				[Shaded]			
Conduct of progress meetings with management as needed and as often as desired.				[Shaded]	[Shaded]		
Preparation and delivery of draft reports, findings, management letter comments, and any other deliverables.					[Shaded]		
Meeting with management to discuss draft deliverables and final completion and presentation time-frames.					[Shaded]		
<b>Segment III - Review, Completion &amp; Delivery Procedures</b>							
Upon management's review, delivery of final deliverables to management and meeting with Audit Advisory Board.						[Shaded]	
Presentation of audit deliverables to the governing board.						[Shaded]	

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the City. In a time in which very significant changes continue to be implemented in the City’s financial reporting model, it is imperative for the City’s auditors to understand the City’s financial reporting environment and processes. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast.

## Approach to be Taken to Gain and Document an Understanding of the City's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five (5) elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis; and,
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

## Approach to be Taken in Determining Laws and Regulations to be Subject to Audit Test Work

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:

- The City's compliance with laws and regulations.
- The City's policies relative to the prevention of statutory, regulatory and contractual violations.
- The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

### Approach to be Taken in Reviewing Financial Statements

Mauldin & Jenkins will utilize a multi-level approach in reviewing the City's financial statements. The financial statements will go through a detailed review and tracing to the underlying accounting records, where each number in the financial statements and footnotes are traced back to its source. Additionally, during this process the review will ensure all amounts agree internally (i.e. the footnotes agree to the face of the financial statements). During the detail review and tracing process, the financial statements will also be read for clarity, consistency and compliance with applicable standards (GASB, GFOA and the State of Florida). This detail review is performed by the manager or partner. Any comments that arise from this review will be communicated to the City. Suggestions for improvement and comments that are not technical corrections will be left to the discretion of management for correction as the financial statements are the representation and responsibility of management.

Subsequent to the detailed review, a quality control review will be performed by the engagement quality control review partner where the statements again are read for clarity, consistency, and compliance with applicable standards.

A final check of the clerical accuracy (footing of all schedules and tables), formatting, and proof read occur subsequent to the quality control review.

We have found throughout our approximate 100 year history that this multi-level approach is the most efficient and proven financial statement review process.

### Approach to be Taken in Assessing Risks of Information Systems related to Financial Reporting

While we are not required to test controls related to the City's information systems, reliance on these systems is an important part of the overall support provided for the entities account balances. We recognize the risks associated with potential data processing abnormalities, human error, or user access issues in the entities information systems and the effect these issues could have on the financial statements.

As a result, we perform a number of walkthrough procedures (typically as part of our preliminary procedures) on the significant audit areas to ensure the entities controls are operating effectively. These walkthrough procedures take into account the necessary controls related to the entities information systems and whether those controls are operating effectively. Additionally, in the first year of our contract, we will go through each significant audit area internal control questionnaire with management to aid in identifying additional risks associated with the information systems control environment as it relates to the respective financial and compliance audits. These questionnaires will be updated annually through discussions with management and the annual walkthrough procedures performed.

## References

In addressing the City’s interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units, we have elected to report on five (5) City’s which most closely resemble the City of Fort Lauderdale in size and/or services (total staff hours) or are in close proximity to the City. Should management of the City need some additional references, we would be happy to provide such data.

### 1) City of Pensacola, Florida

<b>General Information</b>	City government with a population of approximately 52,000. City has assets of approximately \$605 million and annual revenues of approximately \$165 million. The City provides numerous services including: natural gas service, solid waste collection and disposal, airport operations, port operations, public safety, parks and recreation, community development, and other customary services.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with OMB Circular A-133 and the Florida State Single Audit requirements. Maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2013 through present
<b>Partners / Manager</b>	Wade Sansbury / Trey Scott
<b>Total Hours</b>	700 hours
<b>Estimated and Actual Costs</b>	\$99,700 / \$99,700
<b>Contact Information</b>	Ms. Laura Picklap - (850) 435-1822 - lpicklap@cityofpensacola.com

### 2) City of Naples, Florida

<b>General Information</b>	City government with a population of approximately 21,000. City has assets of approximately \$304 million and annual revenues of approximately \$86 million. The City provides numerous services including: water & sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits). Preparation of CAFR and Certificate of Achievement awarded by GFOA.
<b>Dates</b>	September 30, 2006 through present
<b>Partners / Manager</b>	Wade Sansbury / Daniel Anderson
<b>Total Hours</b>	550 hours
<b>Estimated and Actual Costs</b>	\$84,900 / \$84,900
<b>Contact Information</b>	Ms. Ann Marie Ricardi, Finance Director - (239) 213-1820 - aricardi@naplesgov.com

### 3) City of Cooper City, Florida

<b>General Information</b>	City government with a population of approximately 34,000. City has assets of approximately \$128 million and annual revenues of approximately \$52 million. The City provides numerous customary services including: water, sewer, stormwater, public safety, and parks and recreation among others.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance (Single Audits). Preparation of CAFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	2016 through present
<b>Partners / Manager</b>	Wade Sansbury / Daniel Anderson and Trey Scott
<b>Total Hours</b>	350 hours
<b>Estimated and Actual Costs</b>	\$35,000 / \$31,900
<b>Contact Information</b>	Horacio Montes de Oca, Finance Director - (954) 434-4300 - hmontes@coopercityfl.org

#### 4) Augusta, Georgia

<b>General Information</b>	City government with a population of approximately 203,000. City has assets in excess of \$1.6 billion and annual revenues of approximately \$380 million. The City provides numerous services including: water, sewer, airport, stormwater, solid waste collection and disposal, public safety, parks and recreation, community development, multiple retirement plans and other customary services.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance (Single Audits). Preparation of CAFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	2011 through present
<b>Partners / Manager</b>	Miller Edwards / Trey Scott
<b>Total Hours</b>	1200 hours
<b>Estimated and Actual Costs</b>	\$200,000 / \$197,500
<b>Contact Information</b>	Mr. Tim Schroer, Assistant Finance Director - (706) 821-1741 - tschroer@augustaga.gov

#### 5) City of Charleston, South Carolina

<b>General Information</b>	City Government on the South Carolina coast with a metropolitan population of approximately 727,000 in population and total assets of \$1.1 billion and approximately \$257 million in revenues. The City provides numerous services including water, sewer, solid waste collection and disposal, stormwater, public safety, parks and recreation, community development, and other usual and customary services to its citizens.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance (Single Audits). Preparation of CAFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	2015 through present
<b>Partners / Manager</b>	Miler Edwards and David Irwin / Trey Scott
<b>Total Hours</b>	800 hours
<b>Estimated and Actual Costs</b>	\$80,000 / \$80,000
<b>Contact Information</b>	Ms. Amy Wharton, Chief Financial Officer - (843) 579-7596 - whartona@charleston-sc.gov

## Minority/Women (M/WBE) Participation

Mauldin & Jenkins, LLC is an equal opportunity employer in full compliance with Title VII of the Civil Rights Act of 1964, as amended. Our firm prohibits any discrimination on the basis of race, color, sex, national origin, age, religion and disability. We absolutely encourage equal employment opportunity for minorities and women as employees in our firm and have demonstrated this trait over the history of our firm. We look to hire and maintain the best and brightest individuals available to us in our market places with complete disregard of race, color, sex, and age.

Please note that our firm currently has 44 total partners across our six offices. Over 20% of those partners are women. As for our local Bradenton office, we currently have a total of 7 partners. Approximately 43% of those partners are also women. Additionally, our local Bradenton office has 5 managers. Two of these managers are women. We believe this adequately demonstrates our commitment to equal opportunity.

## Subcontractors

Mauldin & Jenkins, LLC has no plan to subcontract any of the services discussed in this proposal. If the need arises to subcontract any work, this will be discussed and approved with the City prior to any action being taken.

# Required Forms

## Proposal Certification

1/17/2017

DPX Form

### Supplier Response Form BID/PROPOSAL CERTIFICATION

**Please Note:** If responding to this solicitation through BidSync, the electronic version of the bid response will prevail, unless a paper version is clearly marked **by the bidder** in some manner to indicate that it will supplant the electronic version. All fields below must be completed. If the field does not apply to you, please note N/A in that field.

If you are a foreign corporation, you may be required to obtain a certificate of authority from the department of state, in accordance with Florida Statute §607.1501 (visit <http://www.dos.state.fl.us/>).

Company: (Legal Registration)

Address:

City:  State:  Zip:

Telephone No.  FAX No.  Email:

Delivery: Calendar days after receipt of Purchase Order (section 1.02 of General Conditions):

Total Bid Discount (section 1.05 of General Conditions):

Does your firm qualify for MBE or WBE status (section 1.09 of General Conditions): MBE  WBE

**ADDENDUM ACKNOWLEDGEMENT** - Proposer acknowledges that the following addenda have been received and are included in the proposal:

Addendum No.	Date Issued	Addendum No.	Date Issued	Addendum No.	Date Issued
1	1/3/17				
2	1/6/17				

**VARIANCES:** If you take exception or have variances to any term, condition, specification, scope of service, or requirement in this competitive solicitation you must specify such exception or variance in the space provided below or reference in the space provided below all variances contained on other pages within your response. Additional pages may be attached if necessary. No exceptions or variances will be deemed to be part of the response submitted unless such is listed and contained in the space provided below. The City does not, by virtue of submitting a variance, necessarily accept any variances. If no statement is contained in the below space, it is hereby implied that your response is in full compliance with this competitive solicitation. If you do not have variances, simply mark N/A. **If submitting your response electronically through BIDS SYNC you must also click the "Take Exception" button.**

The below signatory hereby agrees to furnish the following article(s) or services at the price(s) and terms stated subject to all instructions, conditions, specifications addenda, legal advertisement, and conditions contained in the bid/proposal. I have read all attachments including the specifications and fully understand what is required. By submitting this signed proposal I will accept a contract if approved by the City and such acceptance covers all terms, conditions, and specifications of this bid/proposal. The below signatory also hereby agrees, by virtue of submitting or attempting to submit a response, that in no event shall the City's liability for respondent's direct, indirect, incidental, consequential, special or exemplary damages, expenses, or lost profits arising out of this competitive solicitation process, including but not limited to public advertisement, bid conferences, site visits, evaluations, oral presentations, or award proceedings exceed the amount of Five Hundred Dollars

### Proposal Certification (Continued)

1/17/2017

DPX Form

(\$500.00). This limitation shall not apply to claims arising under any provision of indemnification or the City's protest ordinance contained in this competitive solicitation.

Submitted by:

Wade Sansbury  
Name (printed)

*Wade P Sansbury*  
Signature

1/18/17  
Date:

Partner  
Title

**Please enter your password below and click Save to save your response.**

**Please be aware that typing in your password acts as your electronic signature, which is just as legal and binding as an original signature.** (See [Electronic Signatures in Global and National Commerce Act](#) for more information.)

**To take exception:**

- 1) Click Take Exception.
- 2) Create a Word document detailing your exceptions.
- 3) Upload exceptions as an attachment to your offer on BidSync's system.

**By completing this form, your bid has not yet been submitted. Please click on the place offer button to finish filling out your bid.**

Username **mjflorida**

Password  \*

[Save Take Exception Close](#)

\* Required fields

Cost Proposal

**SECTION VI - COST PROPOSAL PAGE**

**Proposer Name:** Mauldin & Jenkins, LLC

Proposer agrees to supply the products and services at the prices bid below in accordance with the terms, conditions and specifications contained in this RFP.

Cost to the City: Contractor must quote firm, fixed, costs for all services/products identified in this request for proposal. These firm fixed costs for the project include any costs for travel and miscellaneous expenses. No other costs will be accepted.

**Notes:**

Attach a breakdown of costs including but not limited to labor, equipment, materials and parts.

1. General Financial Audit (Annual) \$ 159,000

2. Federal Award or State Financial Assistance Program (price per program)  
\$ 4,000

3. Additional Services

Please describe the Proposer's basis for quoting fees for additional auditing services to be performed on an "as needed" basis such as for statement reviews, defeasance schedules for city issuance of debt, review of supplemental financial statements, etc. (Provide any rate schedules if applicable).

**HOURLY RATES SHALL BE SUBMITTED AS PART OF YOUR RESPONSE.**

\$ See the following pages for rate schedules.

**Total Project Cost** \$ 199,000

**Submitted by:**

Wade Sansbury  
Name (printed)  
1-18-17  
Date

Wade P Sansbury  
Signature  
Partner  
Title



## Cost Proposal (Continued)

As required by the RFP – we have included hourly rates for the different levels of the engagement team that is planned to serve the City. Additionally, costs for the large user report, the Community Redevelopment Agency (CRA) report, and the General Employees Retirement System Report have been included below. If the City were to require additional agreed upon procedures (bond comfort letters for example), those procedures will be performed at the rates noted below.

<u>SCHEDULE OF PROFESSIONAL FEES AND EXPENSES</u>				
<u>FOR THE AUDIT OF THE CITY'S 2017 FINANCIAL STATEMENTS</u>				
	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partner/Director	200	\$ 350	\$ 275	\$ 55,000
Managers	360	225	165	59,400
Staff	540	145	110	59,400
Other (Specify)	-	-	-	-
				<u>173,800</u>
Anticipated Single Audit Costs (\$4,000 per major program - 7 major programs estimated)				28,000
CRA Report				3,000
GERS Report				5,000
Large User Report				1,500
Total for all services described in the RFP				<u>211,300</u>
Out-of-pocket expenses				
Meals and lodging				12,500
Transportation				2,200
Other (specify): M&J Discount from Standard Fees				(27,000)
Total All-inclusive Maximum Price for 2017 Audit				<u>\$ 199,000</u>

### Important Notes to be Considered:

**Note (1) – Unlimited Correspondence:** It is Mauldin & Jenkins’ policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research).

**Note (2) – Free Periodic Continuing Education:** As noted in our technical proposal, we provide free continuing education classes to our clients. This could amount to approximately \$1,000 of annual savings for the City’s finance department per person.

## Cost Proposal (Continued)

### Important Notes to be Considered (Continued):

**Note (3) – Additional Services:** If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins. Any such additional work agreed to between City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

**Note (4) - Cost Savings:** As noted throughout our technical proposal, we believe Mauldin & Jenkins has the experience and expertise to serve the City at the highest level (our experience includes service to over 300 governments including 82 municipalities). Our experience allows us to be extremely efficient in providing the necessary services to the City. Additionally, we continue to look for "**Cornerstone**" clients to add to our client base, and the City of Fort Lauderdale would certainly fall into the "Cornerstone" client category. A Cornerstone client, like Pensacola, Florida, Augusta, Georgia, and Charleston, SC (all current Mauldin & Jenkins clients), is one we feel benefits our firm to serve, so much so that, we are willing to provide the services at a lower cost than that of our standard rates. This is a significant benefit to the City as well.

**Note (5) – No Hidden Fees or Costs:** The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

**Note (6) – Manner of Payment:** Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with our dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

**Note (7) – Single Audits:** For the City's audit, we have included cost estimates to perform federal and state single audits. For all major programs, we propose a fee of \$4,000 per major program.

## Non-Collusion Statement

1/17/2017

%7BA1F78DC6-2745-450E-BA38-0516EFAEC3CB%7D.html

**NON-COLLUSION STATEMENT:**

By signing this offer, the vendor/contractor certifies that this offer is made independently and free from collusion. Vendor shall disclose below any City of Fort Lauderdale, FL officer or employee, or any relative of any such officer or employee who is an officer or director of, or has a material interest in, the vendor's business, who is in a position to influence this procurement.

Any City of Fort Lauderdale, FL officer or employee who has any input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement.

For purposes hereof, a person has a material interest if they directly or indirectly own more than 5 percent of the total assets or capital stock of any business entity, or if they otherwise stand to personally gain if the contract is awarded to this vendor.

In accordance with City of Fort Lauderdale, FL Policy and Standards Manual, 6.10.8.3,

3.3. City employees may not contract with the City through any corporation or business entity in which they or their immediate family members hold a controlling financial interest (e.g. ownership of five (5) percent or more).

3.4. Immediate family members (spouse, parents and children) are also prohibited from contracting with the City subject to the same general rules.

**Failure of a vendor to disclose any relationship described herein shall be reason for debarment in accordance with the provisions of the City Procurement Code.**

<u>NAME</u>	<u>RELATIONSHIPS</u>
-	
<input type="text" value="No such relationships exist with Mauldin &amp; Jenkins."/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
	<input type="text"/>
	<input type="text"/>

**In the event the vendor does not indicate any names, the City shall interpret this to mean that the vendor has indicated that no such relationships exist.**

## Local Business Preference

This form is not applicable to Mauldin & Jenkins, LLC and has been excluded from the proposal.

## Contract Payment Method

1/17/2017

%7BBA3AEAD1-5073-4C58-9B58-9D1640984C35%7D.html

### CONTRACT PAYMENT METHOD BY P-CARD

THIS FORM MUST BY SUBMITTED WITH YOUR RESPONSE

The City of Fort Lauderdale has implemented a Procurement Card (P-Card) program which changes how payments are remitted to its vendors. The City has transitioned from traditional paper checks to payment by credit card via MasterCard or Visa. This allows you as a vendor of the City of Fort Lauderdale to receive your payment fast and safely. No more waiting for checks to be printed and mailed.

Payments will be made utilizing the City's P-Card (MasterCard or Visa). Accordingly, firms must presently have the ability to accept credit card payment or take whatever steps necessary to implement acceptance of a credit card before the commencement of a contract.

Please indicate which credit card payment you prefer:

Master Card

Visa Card

Company Name:

Name (Printed)

Signature

Date:

Title

## Proof of Professional Liability Insurance

As required by the RFP – we have included a copy of our certificate of insurance.

		<b>CERTIFICATE OF LIABILITY INSURANCE</b>		DATE (MM/DD/YYYY) 6/24/2016		
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.						
<b>IMPORTANT:</b> If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).						
PRODUCER PointeNorth Insurance Group, LLC PO Box 724728  Atlanta GA 31139			CONTACT NAME: <b>Selena Potter</b> PHONE (A/C, No, Ext): <b>(770) 858-7540</b> FAX (A/C, No): <b>(770) 858-7545</b> E-MAIL ADDRESS: <b>spotter@PointeNorthIns.com</b>			
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway SE Suite 1700 Atlanta GA 30339-5946			INSURER(S) AFFORDING COVERAGE INSURER A <b>Cincinnati Insurance Company</b> NAIC # <b>10677</b> INSURER B <b>Hartford Fire Insurance Company</b> NAIC # <b>19682</b> INSURER C: INSURER D: INSURER E: INSURER F:			
<b>COVERAGES</b>		<b>CERTIFICATE NUMBER: CL1662348813</b>		<b>REVISION NUMBER:</b>		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		ECP0258054	7/1/2016	7/1/2017	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COM/PO/AGG \$ 4,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		EBA0258054	7/1/2016	7/1/2017	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0		EXS 0262115	7/1/2016	7/1/2017	EACH OCCURRENCE \$ 11,000,000 AGGREGATE \$ 11,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N / N/A	20WECAI5405	8/31/2016	8/31/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						
<b>CERTIFICATE HOLDER</b>  FOR INFORMATION PURPOSES ONLY				<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.		
				AUTHORIZED REPRESENTATIVE  William Skeeles/SMP <i>William H Skeeles</i>		

© 1988-2014 ACORD CORPORATION. All rights reserved.

ACORD 25 (2014/01)  
INS025 (2014/01)

The ACORD name and logo are registered marks of ACORD



Insurance Brokers  
and Consultants **Integro**

a division of Integro USA Inc.  
111 West Campbell Street, 4<sup>th</sup> Floor  
Arlington Heights, IL 60005

**VERIFICATION OF INSURANCE**

ISSUED TO: Parties at Interest

We, the undersigned Insurance Brokers, hereby verify that Liberty Surplus Insurance Corporation has issued the following described insurance, which is in force as of the date thereof-

**PROFESSIONAL LIABILITY INSURANCE**

NAME OF INSURED: Mauldin & Jenkins, LLC and others as more fully described in the Policy.  
POLICY NUMBERS: PL5SAA3NIZ002  
PERIOD OF INSURANCE: 12:01 a.m. January 23, 2016 to 12:01 a.m. January 23, 2017  
SUM INSURED: \$2,000,000 Each claim and in the aggregate including costs, charges and expenses

**SUBJECT TO ALL TERMS, CONDITIONS AND LIMITATIONS OF THE POLICY**

This document is furnished to you as a matter of information only and is not insurance coverage. Only the formal policy and applicable endorsements offer a comprehensive review of the coverage in place. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurer. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto. Should the above described Policy be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

Issued at Chicago, Illinois

Date: February 25, 2016

Lemme, a division of Integro USA Inc.

Per:

Managing Principal

**Business License to Practice in the State of Florida**

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm’s Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm’s state licensure and a copy of the engagement partner assigned to the City’s engagement license below:



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY**

<b>LICENSE NUMBER</b>	
AD0007585	

The ACCOUNTANCY CORPORATION  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC  
MAULDIN & JENKINS  
1301 6TH AVE W SUITE 600  
BRADENTON FL 34205-7440

ISSUED: 12/08/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1512080001065



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY**

<b>LICENSE NUMBER</b>	
AC45811	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

SANSBURY, WADE PATTEN  
627 147TH CT NE  
BRADENTON FL 34212

ISSUED: 10/21/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1510210001755

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

**MAULDIN & JENKINS, LLC**

**1401 Manatee Avenue West, Suite 1200  
Bradenton, Florida 34205**

**(941) 747-4483 (Phone)  
(941) 747-6035 (Fax)**

