

Create Opportunities



June 2, 2020

**Proposal to provide independent CPA
audit services to:**

The Clearwater Downtown Development Board



Prepared by:

Lance E.H. Schmidt, CPA, CFE, Principal

lance.schmidt@CLAconnect.com

direct 863-680-5634 | mobile 863-409-9730

CLAconnect.com

WEALTH ADVISORY

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**AUDIT, TAX, AND
CONSULTING**

Table of Contents

Letter of Interest and Understanding	1
Mandatory Elements	1
Description of Firm	2
Firm overview	2
Similar auditing work	4
Names and titles of the auditing team	14
Resumes of persons who will be working on DDB audits	16
Statements of professional and general liability insurance	17
Brochures and business cards of persons assigned	17
Legal actions against firm within the last 10 years	18
Fee Proposal	19
Statement of Conflict of Interest	20
Restrictions under Florida Statute	21
Additional Information	22
Proposed staffing plan	22
Specific audit approach	24
Identification of Anticipated Potential Audit Problems	37
Appendix	A-1
A. Engagement team resumes and CPEs	A-1
B. Quality control procedures and peer review report	A-37
C. License to practice in the state of Florida	A-40
D. Brochures	A-42





CLA (CliftonLarsonAllen LLP)
201 North Franklin Street
Suite 2500
Tampa, FL 33602
813-384-2700 | fax 863-384-2750
CLAconnect.com

Letter of Interest and Understanding

June 2, 2020

Ms. Lori Vogel, CPPB, City of Clearwater Procurement Manager
City of Clearwater Procurement Division
Municipal Services Building, 3rd Floor
100 S. Myrtle Avenue
Clearwater, FL 33756

VIA ELECTRONIC SUBMISSION ONLY

RE: Request for Proposals (RFP) for Independent CPA Audit Services – RFP Number: 39-20

Dear Ms. Vogel:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping the Clearwater Downtown Development Board (DDB) meet its need for professional services. The enclosed proposal responds to your request for professional auditing services for five fiscal years, beginning September 30, 2020.

Understanding of services

CLA has read and understands the information being requested in DDB's request proposal. We adhere to the instructions in this RFP for preparation and submission of the proposal. CLA has provided the mandatory elements of DDB's proposal in the compliance matrix on page 3 of our proposal.

CLA differentiators

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for DDB's consideration:

- ✓ ***We know you!*** By providing services to you in the past, we have established an understanding of your organization. The work we've performed provides your project with momentum even before we begin the engagement. We don't have to learn about your core operations, we know them well. Rotating the Engagement Principal allows us to maintain on institutional knowledge while bringing DDB a fresh perspective to the audit.
- ✓ ***Industry-specialized insight and resources.*** As one of the nation's leading professional services firms, and one of the largest firms who specialize in the public sector, CLA has the experience and resources to assist DDB with their audit needs. In addition to your experienced local engagement team, DDB will have access to one of the country's largest and most knowledgeable pools of public sector resources.
- ✓ ***Strong Florida presence.*** Along with the experience and resources of more than 6,200 employees in over 120 locations, ***we have 7 offices that serve the state of Florida, including our Tampa office located less than 25 miles away from the City.*** We are committed to bringing DDB the most qualified professionals, utilizing industry leaders from across the firm to provide on-site, hands-on knowledge and strategies. Our professionals are carefully selected for our clients, allowing us to bring people familiar with local regulations, reporting requirements, business activities, and structure. DDB will have the

ability to access one of the country's largest and most knowledgeable pools of public sector resources while still having a team right there with you

- ✓ **OMB Uniform Guidance (UG) experience.** CLA performs single audits for hundreds of organizations annually, **ranking top in the nation for the number of single audits performed by any CPA firm.** The single audit requires a specific set of skills in order to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- ✓ **Strong methodology and responsive timeline.** In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our past experience performing similar work for other municipalities. Our local government clients are included amongst the more than 3,450 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Florida. The work plan also minimizes the disruption of your staff and operations, and provides a blueprint for timely delivery of your required reports.
- ✓ **Communication and proactive leadership.** DDB will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team will stay abreast of key issues at DDB, and take an active role in addressing them.
- ✓ **A focus on providing consistent, dependable service.** We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, DDB will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

We are confident that our technical approach, insight, and resources will result in unmatched client service for DDB. For ease of evaluation, the structure of our proposal follows your RFP section titled, *Submittals* and *Proposals will be evaluated on the following criteria.*

We are eager to work with you and welcome the chance to present our proposal to the Auditor Selection Committee or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via phone at 863-680-5634 or email lance.schmidt@CLAconnect.com.

Sincerely,

CliftonLarsonAllen LLP



Lance E.H. Schmidt, CPA, CFE
Principal

Mandatory Elements

Requirement	Response to requirement
1. The firm is independent and licensed to practice in the State of Florida.	<p>CLA is independent of DDB as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's <i>Government Auditing Standards</i>. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of DDB.</p> <p>CLA is duly licensed to practice public accountancy in the state of Florida. A copy of our license is available in Appendix C.</p>
2. The firm's professional personnel have received adequate continuing professional education within the preceding two (2) years.	<p>CLA's professional personnel have received adequate continuing professional education with the preceding two years.</p> <ul style="list-style-type: none"> Continuing Professional Education requirements for firm information provided on pages 17 - 18 of our proposal Professional personnel CPE available in Appendix A.
3. The firm has no conflict of interest with regard to any other work performed by the firm.	<p>We have no conflicts of interest, either inherent or explicit with either DDB or any of its component units. In situations where we perform services for a primary government and its component units, we generally assign independent engagement principals to each unit. We would not propose on an entity in which we determined there was an inherent or explicit conflict of interest or a lack of independence which existed either in fact or appearance.</p>
4. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.	<p>CLA has submitted a copy of our most recent external quality control review report in Appendix B and CLA has a record of quality audit work.</p>
5. The firm adheres to the instructions in this RFP for preparation and submission of the proposal.	<p>CLA adheres to the instructions of this RFP for preparation and submission of the proposal.</p>



Description of Firm

Firm overview

Legal name, years in business, officers, staff size, and staff breakdown by classification

CliftonLarsonAllen LLP (CLA) was established in 2012 and continues the legacy of quality, service, and experience that each Clifton Gunderson and LarsonAllen built for more than 65 years. CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services. With more than 6,200 people, 120 U.S. locations, and a global affiliation, we promise to know you and help you. Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. For more information visit CLAconnect.com.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



With CLA by your side, you can find everything you need in one firm.



Firm ownership and subsidiaries

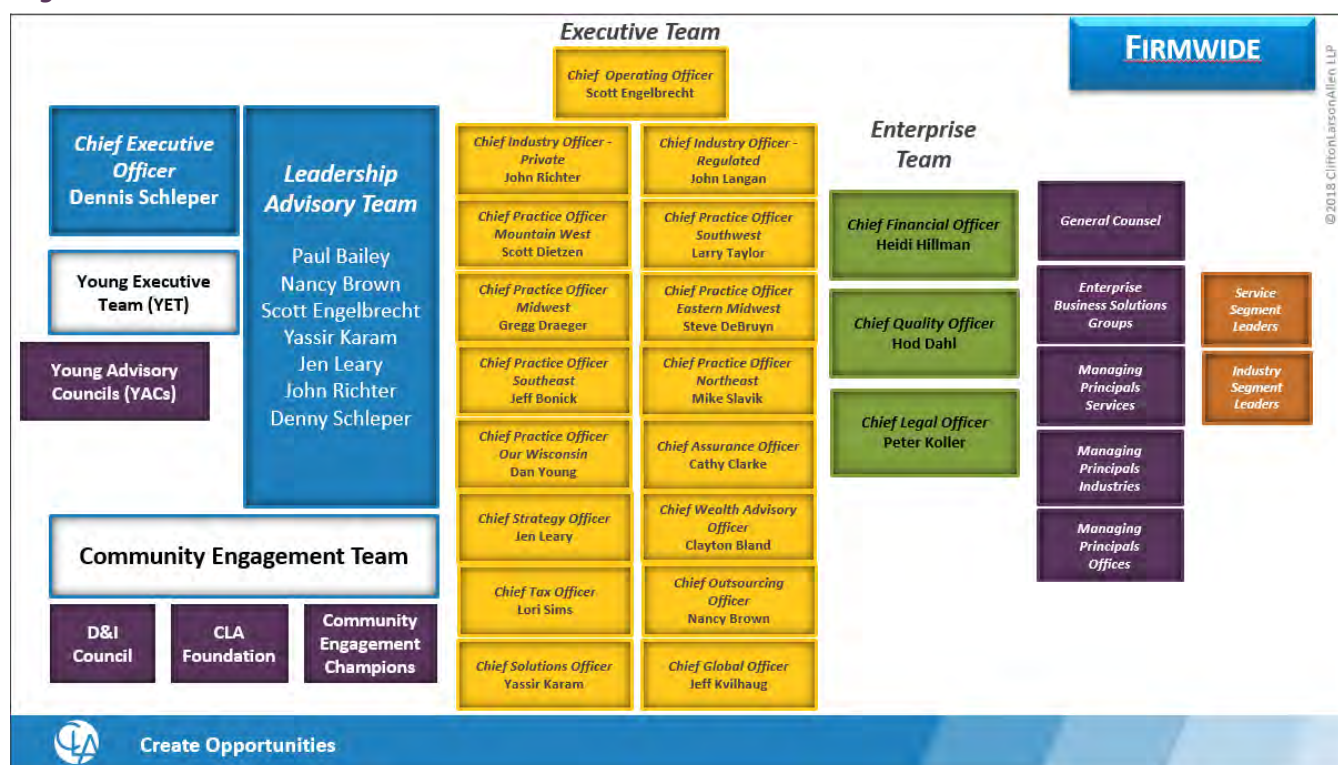
CliftonLarsonAllen LLP (CLA) is a limited liability partnership and is duly licensed to practice public accountancy in the state of Florida and other states. We do not require our professionals to have their CPA until they've reached manager level subject to their area of work requiring them have their CPA certification/license.

In addition to the full range of accounting services we provide, CLA is comprised of other entities that expand the scope of our service offerings to our clients.

The following are wholly-owned subsidiaries of CliftonLarsonAllen LLP:

- CliftonLarsonAllen Solutions, LLC (hardware/software reseller)
- CliftonLarsonAllen Search, LLC (executive search)
- CliftonLarsonAllen Real Estate, LLC
- CLA Trust Company, LLC
- CliftonLarsonAllen Financial, LLC (our holding company for financial services entities)
 - CliftonLarsonAllen Wealth Advisors, LLC

Organizational chart



Staff breakdown by classification

CLA has more than 6,200 employees within our firm nationwide. The chart below is a breakdown of staff by classification at CLA.

Level of Staff	Number of Staff
Principal	808
Signing Director	126
Director	1,453
Manager	460
Senior Associate	1,247
Associate	1,177
Intern	197
Paraprofessional	481
Support Staff	377
Total	6,326

Similar auditing work

Governmental experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides DDB the confidence in their decision to select CLA as their professional service provider.

CLA has one of the largest governmental audit and consulting practices in the country, serving more than 3,450 governmental clients nationwide. Public sector clients represent approximately one-quarter of all firm-wide revenue, and each of the government services team members are thoroughly versed in the issues critical to complex governmental entities.

Our nearly 400 professionals serve more than 3,450 local, county, and state government agencies. It has been our primary focus for more than 40 years. We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our goal is to become familiar with all aspects of your operations, not just the information needed for the year-end audit. Our CPAs and consultants will stay in touch with you throughout the year, so we can offer solutions to challenges as they arise. You'll benefit from a close personal connection with a team of professionals devoted to government agencies.

Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.



As mentioned above, CLA provides more than 3,450 governmental clients nationwide. Due to the volume of clients we serve, we have provided a sample list of clients with contact information.

City of Safety Harbor, Florida	
Date of completion	2015 – present
Cost	\$49,000
Name of lead auditor	Lance Schmidt
Contact person	June Solanes, Finance Director
Address	750 Main Street, Safety Harbor, FL 34695
Telephone number	727-724-1555 xtn. 1222
Services Provided	Financial statement audit and assistance with the GFOA certificate

City of New Port Richey, Florida	
Date of completion	2015 – present
Cost	\$47,000
Name of lead auditor	Lance Schmidt
Contact person	Crystal Feast, Finance Director
Address	5919 Main Street, New Port Richey, FL 34652
Telephone number	727-853-1053
Services Provided	Financial statement audit and single audit, assistance with GFOA certificate

Tampa Bay Area Regional Transit Authority	
Date of completion	2011 – present
Cost	\$31,730
Name of lead auditor	Lance Schmidt
Contact person	Debbie Leous, Acting Chief Financial Officer
Address	4350 West Cypress Street, Suite 700, Tampa, FL 33607
Telephone number	727-540-7800
Services Provided	Financial auditing services; single audit; consulting services (grant compliance assessment)



Clearwater Downtown Development Board	
Date of completion	2015 – present
Cost	\$9,000
Name of lead auditor	Andrew Laflin / Brian Quinlin
Contact person	Monica Mitchell,
Address	600 Cleveland Street, Suite 600, Clearwater, FL 33755
Telephone number	727-562-4044

Tampa Bay Advanced Manufacturing Skills	
Date of completion	2015 – present
Cost	\$12,500
Name of lead auditor	Lance Schmidt
Contact person	Tom Mudano, Chief Financial Officer
Address	7825 Campus Drive, Port Richey, FL 34653
Telephone number	727-331-2917
Services provided	Financial auditing services; single audit

In addition to the clients listed above and the listing of Florida governmental clients available on page 11 of our proposal. We have provided a sample listing of on the following pages of municipal and governmental clients within our Eastern region. Contact information for the clients listed below are available upon request.

Eastern region municipalities		
Acton, Town of	Arlington, Town of	Bedford, Town of
Berlin, Town of	Beverly, City of	Bourne, Town of
Braintree, Town of	Brockton, City of	Buncombe County
Carlisle, Town of	Chelsea, City of	City of Alexandria
City of Annapolis, Maryland	City of Asheville	City of Bowie
City of Burlington, VT	City of Dover, Delaware	City of Fall River, MA
City of Lamar	City of Newark, Delaware	City of Norfolk, VA
City of Petersburg	City of Philadelphia	City of Richmond
City of Rockville, Maryland	City of Virginia Beach	Concord, Town of
County of Luzerne	Danvers, Town of	Dedham, Town of
Dennis, Town of	Eastham, Town of	Essex, Town of
Foxborough, Town of	Georgetown, Town of	Hamilton, Town of



Hingham, Town of	Howard County Government	Ipswich, Town of
Kennett Township	Lexington, Town of	Littleton, Town of
Lower Makefield Township	Lower Merion Township	Marshfield, Town of
Mashpee, Town of	Mecklenburg Co. ABC Board	Melrose, City of
Millis, Town of	Nahant, Town of	Natick, Town of
New Castle County, Delaware	Newton, City of	Norfolk, Town of
North Andover, Town of	Norwood, Town of	Oak Bluffs, Town of
Provincetown, Town of	Quincy, City of	Shirley, Town of
Solebury Township	Stoneham, Town of	Stoughton, Town of
Sudbury, Town of	Swampscott, Town of	Swansea, Town of
Tewksbury, Town of	Town of Easton, Maryland	Town of Edgartown
Town of Elkton	Town of Manchester	Town of Mount Pleasant
Town of North East, Maryland	Township of Upper Moreland	Waltham, City of
Watertown, Town of	Wayland, Town of	Wenham, Town of
Willow Grove Fire Co.	Wilmington, Town of	Winchester, Town of
Winthrop, Town of	Woburn, City of	Worcester, City of
Eastern region counties		
Anne Arundel County, Arundel Ctr.	Appling County Board of Commissioners	County Commissioners of Charles County
County of Loudoun, Virginia	Desoto County, Mississippi	Frederick County, Maryland
Harford County, MD	Leflore County	Montgomery County Government
Prince George's County Government	Revenue Authority of Prince George's County, MD	Ware County Government
Other Eastern region government clients		
Allentown Housing Authority	Annapolis Housing Authority	Anne Arundel Agricultural Marketing LLC
Anne Arundel Comm. Development LLC	Anne Arundel County Board of Education	Anne Arundel County, Arundel Center Pension
Anne Arundel Economic Development Corporation	Anne Arundel Soil Conservation District	Anne Arundel Workforce Development Corporation
Antonia Pantoja Community Charter School	Aspira Bilingual Cyber Charter School	Atlantis Charter School



Baltimore Affordable Housing Development, Inc.	Baltimore City Fire & Police Employees' Retirement	Baltimore City Housing Corporation
Baltimore City Public School System	Baltimore County Public Library	Baltimore County Public Schools
Baltimore County, Maryland	Baltimore County, MD Pension Audit	Baltimore Government Training Academy
Baltimore Regional Housing Partnership, Inc.	Barnstable County Sheriff	Board of Pensions & Retirement-Philadelphia
Boston Housing Authority	Boston Public Health Commission	Boston Public Housing Corporation
Boston Public Library	Boys Latin Charter School of Phila. Foundation	Boys Latin Charter School of Philadelphia
Brockton Area Transit Authority	Brockton Contributory Retirement System	Buzzards Bay Water District
Calvert County Board of Education	Cambridge Housing Authority	Cape & Vineyard Electric Coop
Cape Light Compact JPE	CapFA Capital Corp. 2000F	Carroll County Board of Education
Carroll County Public Library	Charles County Public Schools	Charleston County School District
Charleston Educational Excellence Financing Corp.	Chase House RAD, LLC	Chesapeake Regional Information
City of Baltimore and Elected Officials ERS	City of Lebanon Authority	City of Philadelphia Deferred Compensation Plan
City on a Hill Charter School	Colorado PERA / Office of State Auditors	Commonwealth of Massachusetts
Commonwealth of Pennsylvania	Commonwealth of Pennsylvania-Dept. of Human Serv.	Creekwood South, LLC
Crisfield Housing Authority	DC Scholars Public Charter School	DCU Center
Deep Roots Charter School	Delaware - Auditor of Accounts (AOA)	Delaware Department of Transportation
Delaware River and Bay Authority	Dighton-Rehoboth School District	Dukes County Pooled OPEB Trust
Eastern Band of Cherokee Indians	Easton Utilities Commission	Economic Development Partnership of North Carolina
Education Foundation of BCPS, Inc.	Edward W. Brooke Charter School	Eugenio Maria De Hostos Charter School
Fall River Redevelopment Authority	Franklin Hill Revitalization Corporation	Frederick Douglass Mastery Charter School



Govans Manor RAD, LLC	Grover Cleveland Mastery Charter School	HABC Ambrose Housing Corporation
Hardy Williams Academy Charter School	Harford County Board of Education	Housing and Economic Opportunities
Housing Authority of Baltimore City	Housing Authority Of Fulton County	Housing Commission of Anne Arundel County
Housing Commission of Talbot County	Howard County Housing Commission	Interstate Commission on the Potomac River Basin
John B. Stetson Charter School	KIPP Administrative Services Corp.	KIPP Colorado
Kipp Dubois Charter School	KIPP North Philadelphia Charter School	KIPP Philadelphia Charter School
KIPP West Philadelphia Charter School	KIPP West Philadelphia Preparatory School	Lancaster City Housing Authority
Leominster Public Schools	Local Government Insurance Trust	Macon-Bibb County Housing Authority
Martha's Vineyard Regional High School	Maryland Department of Budget and Management	Maryland Dept. of Housing & Community Development
Maryland Saves	Maryland Technology Development Corporation	Maryland Workers' Compensation
Massachusetts Bay Transportation Authority	Massachusetts Department of Transportation	Massachusetts Housing Finance Agency
Massachusetts Housing Finance Agency Employees Ret	Massachusetts Office of the Treasurer	Massachusetts Water Resources Authority
Mastery Charter High School	Mastery Prep Elementary Charter School	Maverick Revitalization Corporation
Mission Main Revitalization Corporation	Mississippi Department of Education	Mississippi Department of Health
Mississippi Department of Marine Resources	Mississippi Development Authority	Montgomery Co. Union Employees' Dfd Comp. Plan
Montgomery County Government Retirement System	Montgomery County Housing Opportunities Commission	Montgomery County Public Schools
MWRA Employee Retirement System	Neighborhood House Charter School	Norfolk County Agricultural High School
North Carolina Office of the State Treasurer	North Carolina Statewide Independent Living Council	Northeast Waste Disposal Authority
Old Colony Revitalization Corporation	Olney Charter High School	Orchard Park Revitalization Corporation



PA Virtual Charter School	Pennsylvania Department of Human Services	Pennsylvania Municipal Retirement System
Pennsylvania Public School Employees' Ret. Sys.	Philadelphia Water Department	Prince George's County Housing Authority
Prince George's County Public Schools	Provincetown Public Pier Corporation	Public Schools of Northborough/Southborough
RE-1 Valley School District	Richmond Ambulance Authority	Richmond Redevelopment & Housing Auth.
Sandtown-Winchester	Schuylkill County Municipal Authority	South Carolina PEBA Insurance Benefits
South Carolina Retirement System	Southeastern Cooperative Educational Programs	State of Delaware - Office of Auditor of Accounts
State of Maryland	State of Mississippi	State of South Carolina
State of Vermont	State Retirement Agency of Maryland	Stricker Street Apartments
Summerville Commissioners of Public Works	Up-Island Regional School District	VA Dept. of Conservation and Recreation
Virginia Beach Public Schools	Virginia Department of Transportation	Virginia Resources Authority
Washington Beech Revitalization Corporation	Washington Suburban Sanitary Commission	West Broadway Redevelopment Limited Partnership
West Philadelphia Achievement Charter	Whitman-Hanson Regional School District	Wicomico County Housing Authority
Widener Partnership Charter School	Wilmington Housing Authority	Wissahickon Charter School
Worcester Redevelopment Authority	Worcester Regional Retirement System	Worcester Retirement
Young Scholars Charter School	Young Scholars Kenderton Charter School	Youthbuild Philadelphia Charter School

Florida presence

Government organizations are a dynamic area of accounting, and require constant attention and monitoring. It is our knowledge of your industry that is crucial to offering actionable solutions. As a firm with over 60 years of experience, we possess an extensive understanding of your challenges and are able to respond promptly and effectively to help meet them. We have served over 70 different governmental entities statewide over the past 2 years in the State of Florida.



CLA has seven offices throughout the state of Florida including Fort Myers, Naples, Lakeland, Orlando, Sebring, Tampa, and Winter Haven. Our Florida governmental practice is made up of professionals throughout each of these offices, many of whom will be serving DDB.

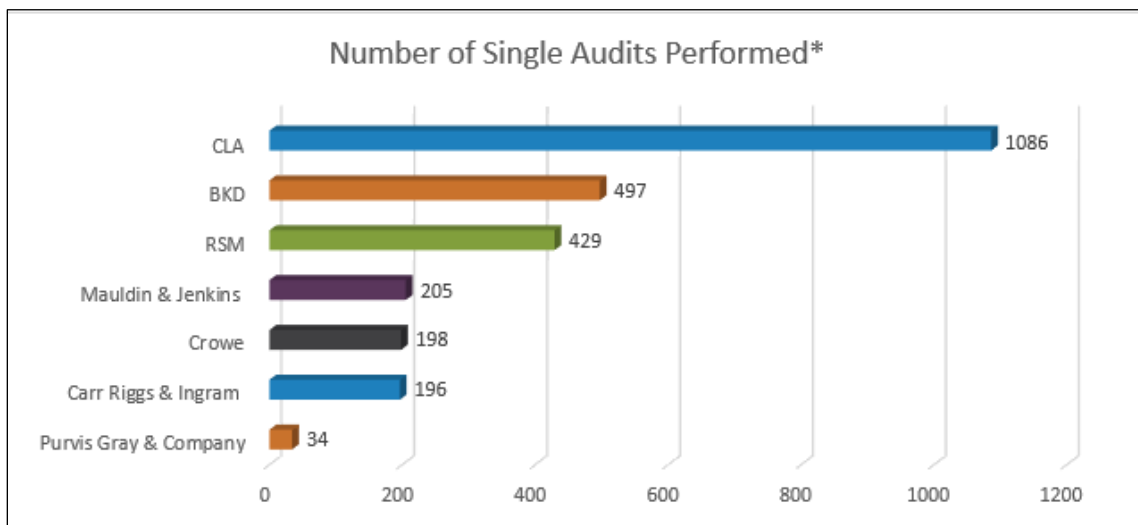
The professionals who will serve DDB have a wealth of experience. We are extensively knowledgeable about the changing rules, regulations, standards and trends affecting special districts and have the resources and insight to effectively perform your engagement in an efficient manner.

Below is a sampling of Florida governmental entities to which engagement team members have provided auditing, consulting, or outsourcing services. We understand that each governmental entity is distinctive, and that counties, states, and school districts each have unique characteristics compared to special districts. However, we believe it is critically important to demonstrate to you that CLA has the capacity and experience to serve all types of governmental engagements.

Florida Municipalities	
City of Arcadia City of Avon Park City of Cape Coral City of Brooksville City of Fort Myers City of Moore Haven City of New Port Richey	City of Safety Harbor City of Sanibel City of Temple Terrace City of Winter Haven Town of Fort Myers Beach Town of Redington Beach Village of Estero
Florida Counties	
Citrus County Collier County Desoto County Glades County Hardee County Hernando County Sarasota County	Highlands County Lee County Manatee County Okeechobee County Pasco County Pinellas County Polk County
Other Florida Government Entities	
Avon Park Housing Authority Bartow Housing Authority Captiva Island Fire Control Central Florida Regional Planning Council Collier Mosquito Control Clearwater Downtown Development Board Delray Beach Housing Authority Englewood Water Estero Fire District Hardee County Industrial Development Auth. Hardee County School Board Internal Funds Hardee Soil and Water District Heartland Library Cooperative Hendry County School District Internal Funds Hernando County Housing Authority Highlands County Health Facilities Authority Highlands County Hospital District	Hillsborough Area Regional Transit Authority Hillsborough County Aviation Authority Key West Housing Authority Lake Wales Housing Authority Matlacha and Pine Island Fire Control Moore Haven Mosquito Control District Naples Airport Authority Pasco County Housing Authority Pinellas Construction Licensing Board Pinellas County Planning Council Pinellas County Metropolitan Planning Organization Pinellas Suncoast Transit Authority Polk Regional Water Cooperative Sanibel Public Library Sebring Airport Authority South Fork Community Development District Tampa Bay Area Regional Transportation Authority

Single audit experience

CLA has become the national leader in providing audit, tax, and many other financial services to government entities similar to DDB. Our client portfolio of nonprofit, government, and health care institutions represents nearly half of the firm's total revenues. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry. **CLA performs the largest number of single audits in the United States! We audited nearly \$56 billion dollars in federal funds in 2018.**



*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2018 – December 31, 2018.

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to DDB and can enhance the quality of DDB's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *UG* and who will offer both knowledge and quality for DDB. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with OMB *UG*. Our risk-based approach incorporates this guidance.

Single audit resource center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey in June 2018.



The survey queried 10,762 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2017 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



EDP experience

CLA's team that will manage this engagement has extensive experience auditing government activities, organizations, and their computerized systems. As a CPA firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that governmental officials are faced with daily.

Virtually all of the governmental clients we serve have highly sophisticated computerized accounting systems; therefore, we have dedicated and experienced Information System (IS) Audit Teams throughout the United States, comprised of nearly 100 dedicated Information Technology (IT) audit professionals. As a result, our team on DDB audit includes members with the major credentials such as Certified Information System Auditor (CISA). We will continue to look at all of DDB's IT systems using a risk-based approach starting with the mission-critical systems that provide information for DDB's financial reports and management decisions. All other systems will be reviewed on a rotational basis based upon risk.

Our team is accustomed to working with complex integrated IT environments and providing a great depth and breadth of exposure to server, mainframe, desktop, database, and ERP systems and environments. Some of the automated accounting systems utilized by clients we have audited recently include:

- SAP
- Oracle
- Lawson
- Munis
- CGI Advantage
- PeopleSoft
- Sageworks
- Workday
- Microsoft Dynamics

In addition, we will plan the appropriate usage of our audit software to develop appropriate tests. All of our audit personnel have worked extensively in utilizing client computer data and systems to generate needed work schedules and reports for the purpose of completing audits. Our clients have a variety of computerized systems, and we have worked with them in this capacity for many years.

We have extensive experience in examining the efficiency and effectiveness of on-line computer systems employed by county governments. Some of the systems we have examined include:

- Transit Fare Media
- Parking Tickets
- Permit Tracking System
- Property Tax Applications
- Human Resource and Payroll Portals
- Rapid System (Procurement)
- Electronic tolling and billing systems
- Evictions Scheduling System
- Vendor Registration
- Recreation Class Registration (Department of Recreation)



Names and titles of the auditing team

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

The most important resource any business has is people — the right people.

Engagement Team	Title	Role	Experience	Meet CPE Requirements
Lance Schmidt, CPA, CFE	Principal	Engagement and Relationship Principal	15+ years	Yes
Walker Wilkerson, CPA	Principal	Quality Control Principal	25+ years	Yes
Brian Quinlin, CPA	Director	Engagement Director	17+ years	Yes
Andrew (Andy) Osborn, CPA	Manager	Engagement Manager	5+ years	Yes
J. Scott Jones, CPA	Senior	Senior Associate	2 years	Yes
Nathan Mann, CPA	Senior	Senior Associate	5+ years	Yes
Kimberly (Kim) Poblete	Senior	Senior Associate	12+ years	Yes
James (Jim) Kreiser, CISA, CRMA, CFSA	Principal	Information Technology Principal	22 years	Yes

Roles and responsibilities

Engagement and Relationship Principal – Lance Schmidt will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Lance is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team. Lance will also serve as the local resource for the audit team as well as DDB personnel, and will also supervise the staff from a local perspective.

Quality Control Principal – Walker Wilkerson will complete the quality review of all work performed and of all audit reports prior to issuance. The focus of this review is to confirm adherence to industry and firm quality control guidelines and to make sure the work performed supports the audit opinions issued.

Engagement Director – Brian Quinlin will act as the lead director on the engagement. In this role, Brian will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.

Engagement Manager – Andy Osborn will act as the lead manager on the engagement. In this role, Andy will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.



Senior Associates – Scott Jones, Nathan Mann, and Kim Poblete will be responsible for the day to day activities for this engagement, including the supervision of all staff assigned.

Information Technology Director – Jim Kreiser will serve as the Information Technology (IT) and General Control systems resource to the City’s engagements. He will perform a review of Information Systems (IS) controls to conclude whether they are properly designed and operating effectively. For IS-related controls that we deem to be ineffectively designed or not operating as intended, he will communicate our findings and will provide recommendations to improve internal controls.

Additional Staff – We will assign additional staff to your engagement based on your needs and experience providing services to state and local governments. Ideally, the staff assigned to your team will be from our Florida offices with state and local government as industry focus at CLA.

Participation in quality improvement programs

We work with governmental entities across the country, and our exposure to the circumstances and issues that surround your industry will allow us to serve you with exceptional knowledge and insight. We understand the specific needs and challenges of the public sector and have been serving clients similar to DDB for decades.

We are actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- ❖ Florida Government Finance Officers Association (FGOA)
- ❖ AICPA’s State and Local Government Expert Panel
- ❖ AICPA’s Government Audit Quality Center (GAQC)
- ❖ Government Finance Officers Association (GFOA)
- ❖ Special Review Committee for the GFOA’s
- ❖ Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- ❖ AICPA Single Audit Quality Task Force
- ❖ Association of Government Accountants



Our participation/membership in the aforementioned professional organizations, combined with various other technical services we subscribe to, allows use to be at the forefront of change in the government environment. We take seriously our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations.

Continuing education program

In order to maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually.

Updated information on recent changes in technical standards and regulations, as well as the firm’s professional policies and procedures, is distributed to our team members on a regular basis. Individuals are required to familiarize themselves with all current changes in standards and procedures.

CLA invests in our government practice by hiring high caliber professionals and providing additional training to develop and enhance our knowledge. With seasoned professionals, we provide valuable insight into your day-to-day operations and your accounting systems and controls.



As described below, CLA professionals are specifically trained in the industry at a level beyond our competitors.

<p>Our professionals focus on serving a specific industry. So, the team chosen to serve you is continuously exposed to, and trained on issues impacting large governmental entities while performing their day-to-day work.</p> <p>On-the-Job Training</p> 	<p>When providing instruction in our basic CPA, consulting and advisory classes, we tailor the entire discussion, examples and exercises to apply to clients in their specific industry focus.</p> <p>Tailored Training</p> 	<p>Our on-campus recruiting aggressively seeks individuals with industry focused degrees and/or backgrounds. We focus on identifying top candidates for our government clients.</p> <p>Specialized Recruiting</p> 
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Effective Continuing Professional Education. Our greatest strength is the talent of our staff. Our professionals provide more efficient and effective services due to the new ideas they implement from our in-depth training and continuing professional education.

CLA's firm-wide training programs, include:

- ❖ **Learn.** Designed for new CLA associates, this five-day conference is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA Strategy, business risk and independence with audit theory. Using hands on exercises and simulations to introduce our audit methodology, tools and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable and financial statement preparation.
- ❖ **Experience.** Designed for the CLA associate with about one year of experience. This four-day conference is typically attended in the second year of employment. This training is similar to the "Learn" training outlined above, but at a deeper level.
- ❖ **Achieve.** Designed for the CLA associate with about two years of experience. This four-day conference is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. This is a highly interactive session covering the experienced in-charge's role and challenges in the audit process, and prepares participants to manage and perform efficient and effective audits.
- ❖ **Propel.** Designed for the CLA associate with about three years of experience. This four-day conference is typically attended in the fourth year of employment. This training focuses on project management of audit engagements from start to finish and includes exercises and case studies on improving the audit, supervision, analytical procedures and tests of controls and identifying and responding to fraud risks. This session is taught by an external instructor from 20/20 Services.

Resumes of persons who will be working on DDB audits

Detailed resumes and continuing professional education of personnel are available in *Appendix A*.

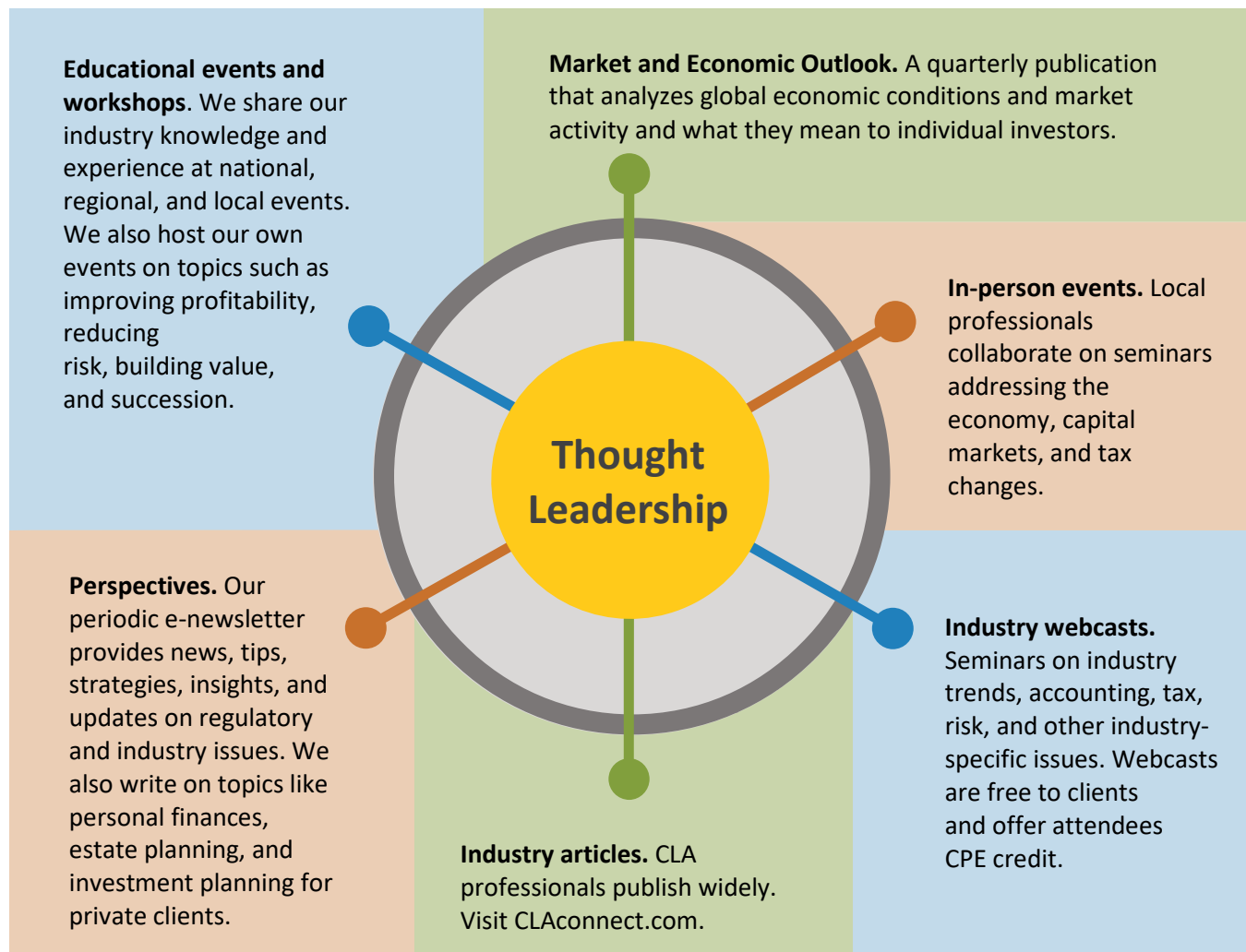


Statements of professional and general liability insurance

CLA carries commercially reasonable amounts of malpractice insurance. If requested, the firm will provide a certificate of coverage for an amount specified by DDB upon being engaged.

Brochures and business cards of persons assigned

CLA actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through nationally sponsored trade events. Our team of state and local government professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations. Below are just a few of the resources we offer. You can register for our webcasts and find our extensive resource library on our website, CLAconnect.com.



CLA brochures have been provided in *Appendix D* and business cards of persons to be assigned are available in *Appendix A* with the individuals resume.

Legal actions against firm within the last 10 years

Litigation disclosure

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend itself vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.

Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.



Fee Proposal

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up, and take full advantage of every opportunity that presents itself.

The table below is CLA’s fee proposal for each year of the contract, as requested we have separated the audit and the preparation of the annual financial report.

For the Fiscal Year Ending	Annual Auditing Services	Preparation of the Annual Financial Report
September 30, 2020	\$10,000	\$1,000
September 30, 2021	\$10,000	\$1,000
September 30, 2022	\$10,000	\$2,500
September 30, 2023	\$10,000	\$1,000
September 30, 2024	\$10,000	\$1,000

We have found over the years that our clients don’t like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an on-going relationship.
- Like most firms, we are investing heavily in technology to enhance the client experience, protect our data environment, and deliver quality services. We believe our clients deserve clarity around our Technology and Client Support Fee, and we will continue to be transparent with our fee structure.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our audit plan.

At CLA, it’s more than just getting the job done.



Statement of Conflict of Interest

Statement by the firm that, to its knowledge, its retention would not result in a conflict of interest with any person or company, or, if a potential conflict does exist, a statement specifying the person or company with whom there might be a conflict, the nature of the conflict, and the means proposed to resolve the conflict.

We have no conflicts of interest, either inherent or explicit with either DDB or any of its component units. In situations where we perform services for a primary government and its component units, we generally assign independent engagement principals to each unit. We would not propose on an entity in which we determined there was an inherent or explicit conflict of interest or a lack of independence which existed either in fact or appearance.



Restrictions under Florida Statute

A certification that neither Florida Statute Section 287.132 nor Florida Statute Section 287.133 restricts the firm's submission of a proposal or entry into the Agreement.

The firm certifies that neither the Florida Statute Section 287.132 nor Florida Statute Section 287.133 restricts the firm's submission of a proposal or entry into the Agreement.



Additional Information

Proposed staffing plan

An important distinction between CLA and other firms is the amount of principal and director involvement in the engagement. Because our principals and directors are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so that the engagement is essentially complete when fieldwork ends. We approach our client engagements with a commitment to enterprise excellence, which means being operationally efficient in all we do and leveraging our industry focused experience to bring impact capabilities to our clients. We have strategically organized and aligned our engagement team based on their specific areas of experience and the various audit components related to DDB's scope of services. On the following pages, we have provided CLA's high quality audit approach tailored to the distinctive aspects of DDB's needs.

We staff our engagements based on our client's needs and provide the best possible resources available to your organization. We have local resources available to serve DDB, as well as national resources if needed. While it is not our policy to rotate the engagement team management, we do have the resources to offer additional involvement or to bring in other members of our firm as necessary.

We believe our services are a contributing factor to better business and administrative practices. We gain a better understanding of your organization by working closely with your staff. This involvement enables us to offer you recommendations or suggestions for improvement in your systems and procedures that are more comprehensive, better understood and more frequently implemented. This involvement helps develop a comfort level for your staff and emphasizes our accessibility throughout the year for questions that may arise. Our skilled professionals, working with you and your staff, can help with immediate problems and share insights and best practices to assist you in planning for your future success.

Our approach recognizes that the most valuable time spent at your location is spent with key decision makers asking clarifying questions, discussing organizational strategies, and dealing with sensitive reporting issues of your leadership. We believe this approach is effective and cost-efficient, produces a high quality audit, provides you with substantive dialogue with our team leaders, and values time spent discussing significant business issues with management over time spent reviewing detailed workpapers.



Level of staff and number of hours assigned

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements.

Please see the below chart for the level of staff and approximate number of hours to be assigned to each proposed phase:

Financial Statement Audit					
Engagement Segment	Principal	Director/ Manager	Supervisory Staff	Staff	Total Hours
Planning	1	4	0	0	5
Internal Control and Documentation	1	6	5	10	22
Testing and Review	1	6	10	25	42
Reporting and Meetings	2	4	5	5	16
<i>Total</i>	<i>5</i>	<i>20</i>	<i>20</i>	<i>40</i>	<i>85</i>



Specific audit approach

Seamless assurance advantage: a different way to audit

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.



Our industry experience makes it easier. CLA auditors are industry aligned, making our audit process fast and smooth. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive your business toward success.

Your time has value. We recognize that you and your teams' day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication mediums, such as a web-based document portal, video conferencing, email, and phone calls, to keep everyone informed and on track. These mediums provide ultimate flexibility so that you can choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent upon any physical locations.

No transition issues

Familiarity. As a current beneficiary of CLA's services, your organization will benefit from the high caliber and consistent services provided by CLA. By working alongside some of the familiar faces from past services, CLA will continue to strive to help increase your organizations productivity and meet your goals.

Selecting a team

We select a team experienced in serving DDB — this provides an effective bridge.

Minimizing your workload

Our planning process involves reviewing prior year workpapers, using workpapers routinely prepared as part of your monthly close process, and sharing templates we have developed for your industry.

Arriving prepared for virtual fieldwork

We provide you with an extensive listing of necessary information in the early planning phase of your engagement, giving you adequate time to gather necessary information.

We mitigate onboarding issues.

Investing in our relationship

We spend additional time gaining an understanding of your organization and forming relationships.

No surprises. We will provide DDB with a **no surprises** approach to our services, based on frequent and timely communication and clarity around roles and expectations. If and when issues arise during the course of your audit, we engage the right people in a frank discussion to resolve them.



Significant involvement of principals and managers. Because our principals and managers are directly involved in your engagement, we can proactively identify significant issues and resolve them with your management. We believe that your time is best spent with key decision makers so that you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.

We tailor the audit just for you. While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools that are designed specifically to focus on the issues that are applicable to governmental entities.

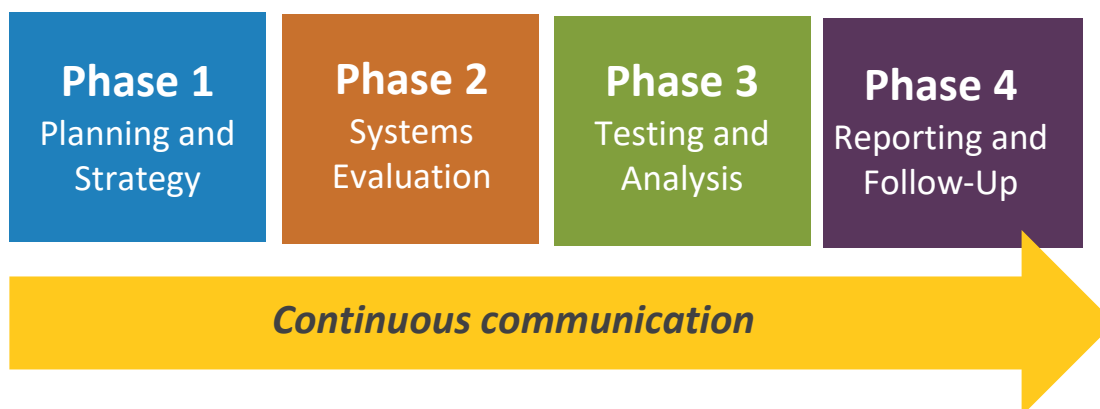
You'll learn about what we're doing and what we've found in plain, everyday language. We believe our services can contribute to better business and administrative practices. By working closely with your staff, CLA continuously learns about your organization. This involvement enables us to offer you recommendations for improvements in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

When performing an audit, we are sensitive and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence in order to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

Year-long support. We encourage your staff to take advantage of our accessibility 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 brief routine questions; and share insights and best practices to assist you in planning for your future success.

Financial statement audit approach

We will conduct our audit in four primary phases, as shown below.



Phase 1: Planning and Strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will accomplish our planning by following the methodology below:

- Conduct an entrance meeting with DDB – Lance Schmidt and staff will meet with DDB personnel to mutually agree on an outline of responsibilities and timeframes. The agenda will include but not be limited to the following:
 - Establish audit approach and timing schedule
 - Assistance to be provided by DDB personnel
 - Application of generally accepted accounting principles
 - Initial audit concerns
 - Concerns of DDB's management
 - Establishment of report parameters and timetables
 - Progress reporting process
 - Establish principal contacts
- Gain an understanding of the operations of DDB, including any changes in its organization, management style, and internal and external factors influencing the operating environment. We will utilize reference materials such as the budget and related materials, organizational charts, manuals and programs, financial, and other management information systems
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using Interactive Data Extraction and Analysis (IDEA), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by DDB, and establish mutually agreed upon deadlines

We will document our planning through preparation of the following:

- **Entity Profile.** This profile will help us gain an understanding of DDB activities, organizational structure, services, management, key employees and regulatory requirements.
- **Preliminary Analytical Procedures.** These procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results, and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General Risk Analysis.** This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations and other key planning considerations.
- **Account Risk Analysis.** This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by Client Listing.** This document will contain a listing of schedules and reports to be prepared by DDB personnel with due dates for each item.



- **Assurance Information Exchange.** CLA utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for all of the items CLA is requesting. Additionally, clients have the ability to attach electronic files and add commentary related to the document requests directly on the application. The following is a link to our brief tutorial on Assurance Information Exchange.

<https://www.youtube.com/watch?v=obcoLovjHaw>

One of the key elements in the planning of this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner, and will be in constant contact with DDB as to what we are finding and where we expect it will lead.

We will develop our audit programs during this phase. Utilizing the information we have gathered and the risks identified we will produce an audit program specifically tailored to DDB. This program will detail by major section the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems Evaluation

During the systems evaluation phase, we will gain an understanding of the internal control structure of DDB for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is

material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles. One audit efficiency initiative is to rely heavily on internal controls when appropriate, and to creatively look at internal control testing to make it as efficient as possible. This means not routinely performing detailed tests of transactions using large samples. We first seek to identify key controls, and then identify possible testing through alternative methods, such as observation, interviews, and re-performance. These tests serve not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance.

We will also develop our internal control tests to assess the compliance with certain provisions of laws, regulations, contracts, and grants for which noncompliance could have a direct and material effect on the determination of financial statement amounts. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether DDB has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements



We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application Information Systems (IS) controls for the applications that are significant to financial statements to conclude whether IS general controls are properly designed and operating effectively, and consider application controls as part of the internal control assessment in the financial statement audit. Our strategy for the IS review of the applications will involve reviewing all of the general control activities, including the computerized and manual processes. We will determine the scope of work by applying the concepts of materiality and risk assessment to effectively reduce examination inefficiencies. When planning this examination, we will gain an understanding of DDB's operations by reviewing its current controls and control objectives as documented, and will also review prior years' audit work and the status of corrective actions.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then proceed to assess the significant computer-related controls.

For IS-related controls that we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls. For those IS controls that we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and Analysis

The extent of our substantive testing will be based on results of our internal control tests. It has been our experience that governmental entities, like DDB, often have a system of internal controls that, with appropriately designed tests and correlation

to account balances, can be used to limit the extent of account balance substantiation testing.

Audit sampling will be used only in those situations where it is the most effective method of testing. Before deciding to sample, we will consider all possible approaches and audit techniques. Items where, in our judgment, acceptance of some sampling risk is not justified will be examined 100 percent. These may include unusual items or items for which potential misstatements could individually equal or exceed tolerable error.

After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use IDEA to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide DDB with status reports during the course of the audit fieldwork. As in all phases of the audit, we will be in communication with DDB to determine that all identified issues are resolved in a timely manner. We will also hold a final exit conference with DDB to summarize the results of our fieldwork and review significant findings.



Phase 4: Reporting and Follow-Up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' 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
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with DDB
 - DDB's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, which is a process that actually starts while the fieldwork is in process, our opinion, the financial statements and management letter will be issued.

DDB will be provided a draft of any comments that we propose to include in the management letter, enabling you to review the comments for accuracy prior to final release. Any items that come to our attention that are not what we consider major items may be discussed verbally with management and not included in the management letter. Our management letter will include items noted during our analysis of your operations.

We will also make a formal presentation of the results of the audit to those charged with governance of DDB, if requested.

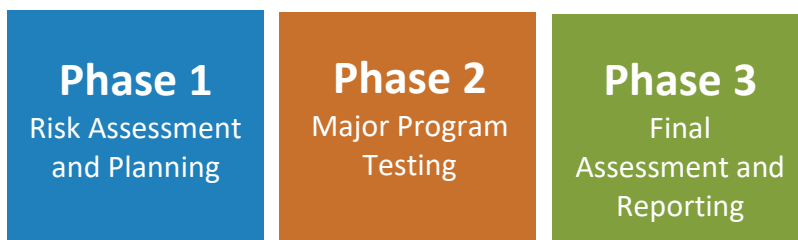


Single audit approach

The OMB's *Uniform Guidance* (2 CFR Part 200) is effective for federal grants made on or after December 26, 2014. This affects how federal grants are managed and audited and impacts every organization that receives federal assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes could impact their entity. CLA professionals are available to provide guidance and tools tailored to DDB's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.

We will conduct our single audit in three primary phases, as shown, below:



Phase 1: Risk Assessment and Planning

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with DDB's management to determine that programs and all clusters of programs are properly identified

and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the *Uniform Guidance*
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

Phase 2: Major Program Testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with UG.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify DDB's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final Assessment and Reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified.
- Re-assess the risk and determine if we are required to audit additional programs.
- Perform compliance testing at the entity wide level related to procurement and cash management requirements.
- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs.
- Conduct exit conference with DDB's management to review drafts of required reports:
 - Independent Auditors' 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*

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by DDB. These meetings will be on a set schedule, but as frequently as DDB determines. During these meetings, we will discuss progress impediments and findings as they arise.

Extent use of EDP software

One of CLA's advantages is access to advanced audit tools and technology. Throughout the audit we may employ the use of Computer Assisted Audit Techniques (CAATs) to increase efficiency and effectiveness. The key CAATs that we will use include:



- **Interactive Data Extraction and Analysis (IDEA)** – IDEA is a statistical data analysis tool that has the ability to import data from virtually any data source or file type, with no limitations on the size of the data files that can be examined. IDEA utilizes powerful, built-in tools designed for the performance of audits and fraud investigations, providing the ability to:
 - Statistically sample, summarize, stratify and/or perform an aging of large data sets
 - Compare, join, append or otherwise manipulate multiple, related populations of data
 - Identify gaps or duplicates in record sequences
 - Extract subsets of data using a variety of criteria or filters
 - Build reports and graphs to summarize testing results
 - **FX Engagement** – FX Engagement is our “paperless” audit product. This product allows us to file and save all of our audit workpapers in an electronic storage capacity; allowing our firm to save time and resources associated with maintaining and storing paper files. FX Engagement also boasts a trial balance software program, which is utilized to produce financial statements, lead schedules, and allows us to perform trend analysis utilizing our clients’ trial balances.
 - **A Program Generator (APG)** – In order to provide a uniform approach to all engagements, the firm requires the use of APG, a software program custom-written for CLA. This software package allows the tailoring of procedures, based on the requirements of your engagement. We have developed a customized CLA audit program, which effectively makes our audit processes paperless and will enhance our present electronic practices.
- In an audit engagement, the primary use of APG is to take a standard audit program and modify, add, and delete procedures to create a program that has been specifically tailored to meet the needs of your engagement. Once tailored, the document can be completed electronically. Specific reports in addition to the basic program are generated to accommodate planning and review of your engagement. APG is an example of a technology tool that is designed to promote audit efficiencies. This software produces an industry-specific base program that is intended to encourage more thoughtful and specific tailoring. For an engagement to be effective in dealing with the risk of errors and efficient in avoiding riskless work, the engagement team will create a plan – the program – that contains the steps necessary to accomplish the goals of your engagement. Using APG is viewed as a thinking process, not just a documentation process.
- **Assurance Information Exchange (AIE)** – CLA utilizes AIE, a secure web-based application, to request and obtain documents necessary to complete client engagements. Our AIE serves as a project management solution that allows clients to view detailed information, including due dates for all of the items CLA is requesting. Additionally, clients have the ability to attach electronic files and add commentary related to the document requests directly in the application.
 - **LeapFILE and Secure File Transfer Protocol** – CLA is committed to keeping client and member data secure. In addition to AIE, we utilize LeapFILE, a secure file transfer protocol (SFTP) software program, to receive and send encrypted files. LeapFILE allows us to transfer files to and receive files from our clients in a secure manner and keeps files with sensitive data out of our email boxes and hard drives.



Assurance Information Exchange (AIE)

To make working with CLA a seamless experience, our team utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows CLA and our clients to view a “live” client assistance letter clients, which provides detailed information, including due dates for all of the open items CLA is requesting. Additionally, clients have the ability to attach electronic files and add commentary related to the document requests directly on the application. The following is a link to our brief tutorial on Assurance Information Exchange.

<https://www.youtube.com/watch?v=obcoLovjHaw>

Below are some examples of the Assurance Information Exchange software:

Two Dimensional Filter Statistics: SOMN Test					
Stage	OPEN	REOPENED	CLIENT	SUBMITTED	T:
Planning	6	0	4	0	10
Interim	42	0	0	1	43
Final Fieldwork	4	1	14	2	21

Assigned to Me				
Client Name	P ↓	Status	Stage	Summary
SOMN Test Company	↑	CLIENT	Planning	Org chart
SOMN Test Company	↑	CLIENT	Planning	Internal audit plan
SOMN Test Company	↑	CLIENT	Planning	Regulatory example & response
SOMN Test Company	↑	CLIENT	Planning	Mgmt letter response
SOMN Test Company	↑	OPEN	Planning	Lease agreements
SOMN Test Company	↑	OPEN	Interim	Loan and Deposit sheets

Commitment to communication with management

As you will see, we are committed to ongoing communication throughout the engagement. Continual communication starts when an engagement letter is issued, continues until the completion or closeout of an engagement, and throughout the remainder of the year. We believe effective communication is critical to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the entity or the accounting profession.



During the engagement we will hold regular status meetings with DDB to enhance day-to-day operations, results, and any issues are commonly understood and addressed. The objectives of tracking and formally reporting the engagement status are to:

- Provide a consistent technique for monitoring progress against plan
- Identify any issues quickly to allow for timely corrective action
- Provide an objective rather than subjective evaluation of status
- Provide timely information on a regular basis
- Assist with obtaining buy-in of any audit recommendations on a timely basis

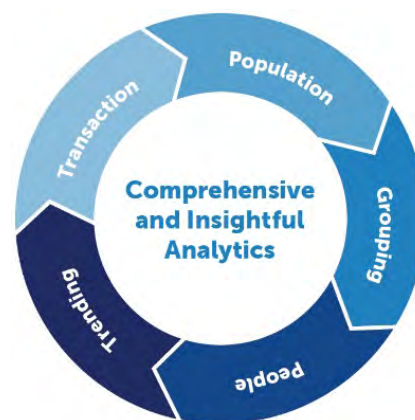
Our proactive measures foster communications, both written and oral, which are ongoing, relevant and routine to our engagements. Our commitment to this practice encourages open lines of communication and often prevents and/or mitigates service delivery issues. Our professionals are trained in documenting observations, recommendations, business issues, and new developments as part of their daily routine.

We explain exactly what we're doing and what we've found in plain, everyday language. We translate our findings into ideas on how you can address them. We believe our services are a contributing factor to better business and administrative practices. We gain a better understanding of your organization by working closely with your staff. This involvement enables us to offer you recommendations or suggestions for improvement in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.



Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.



Data analytics are utilized throughout our audit process, our **Risk Assessment, Data Analytics and Review** ("RADAR") is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.

The phases in our data analytics process are as follows:

1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to appropriately assess risk.

3. Data Acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners our staff share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.

4. Technical Data Analysis

Technical analysis of the data *requires* the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is "normal" and, in turn, be better suited to spot anomalies, red-flags and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.

5. Interpret Results and Subsequent Risk Assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.



6. Response and Document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts or summaries of both trends and anomalies are retained in the audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100 percent data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

The below figure illustrates typical data analytics scenarios.



Data Analytics. At the end of a series of pre-determined analytics (often retrieved from multiple proprietary accounting systems) that are customized to the project at hand, we identify anomalies and potential errors in transactions. In every case, we review what appears to be inappropriate activity, including supporting documentation evidencing the transactions.

Identification of Anticipated Potential Audit Problems

In situations where authoritative guidance on a particular transaction or accounting issue is unclear or subject to interpretation, our approach is to proactively meet with management to discuss the issue and reach a conclusion that is hopefully agreed upon by both parties. We do not have specific “firm policies” that dictate our conclusions to be reached on all complex accounting issues. Rather, each issue must be evaluated independently by our engagement team. As discussed above, we will not only meet internally, but also facilitate discussion with DDB’s management team in order to obtain a mutual understanding of the particular accounting issue, determine the applicable authoritative guidance that most closely relates to the issue, and strive to reach an approach agreed upon by both parties. If there still remains any ambiguity or disagreement, we can explore other resources that could possibly assist, such as subject matter professionals within the Government Accounting Standards Board staff or the Government Finance Officers Association (GFOA) or perhaps other municipalities who may have dealt with similar issues.



Appendix

A. Engagement team resumes and CPEs



Lance Schmidt, CPA, CFE

CLA (CliftonLarsonAllen LLP)

Principal
Lakeland, Florida



Profile

Lance is a principal in CLA's state and local government group. He has approximately 15 years of accounting and auditing experience. Lance's experience is very heavily concentrated on providing service to governmental entities. Lance performs over 20 governmental audits a year and last alone performed 14 agreed up on procedures. Lance has provided consulting, forensic services, data analysis, training, and assisted with special projects for a variety of governmental entities across the state of Florida.

Technical experience

- State and local government experience

Education and professional involvement

- Bachelor's of science in accounting and finance from Southeastern University, Lakeland, Florida
- Certified Public Accountant
- Certified Fraud Examiner
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) Polk County Chapter, *Board Member*
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Speaking engagements

- *Data Analytics: Planning for the Future* - Florida Court Clerks & Comptrollers Conference – March 2018
- *Innovative Audit Data Analysis Techniques* – Nexia International – October 2017
- *RADAR Risk Assessment Data Analysis and Review: Part 2* – CLA Webinar, August 2017
- *Data Analytics for Identifying Risk* – CLA SLG Day, July 2017
- *Excel Tips and Tricks Every Accountant Should Know* – FICPA, June 2017
- *Data Analytics for Informed Decisions* – Association of Governmental Accountants, February 2017
- *Auditing For Procurement Fraud*, Florida Audit Forum – February 2017

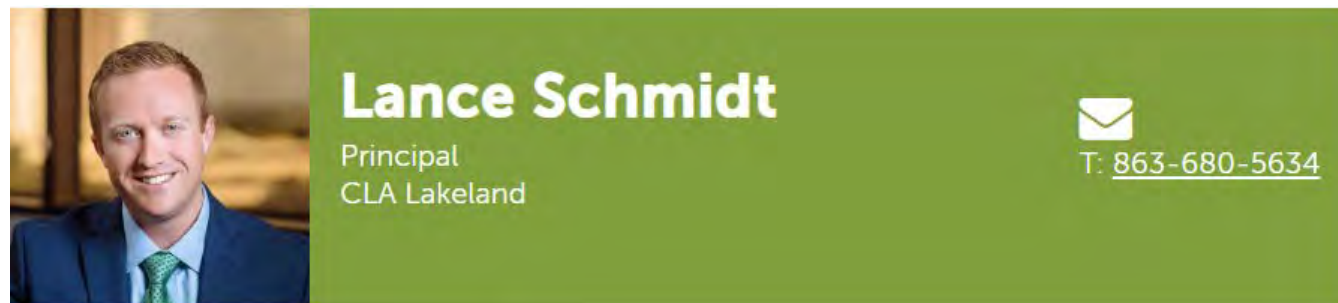
Key relevant experience

- City of Brooksville
- City of Zephyrhills
- City of Largo, FL
- Polk County, FL
- Pasco County, FL
- Citrus County, FL
- Florida Polytechnic Foundation
- Polk Regional Water Cooperative
- Toho Water Authority
- Pinellas Suncoast Transit Authority
- Tampa Bay Area Regional Transportation Authority
- Hendry County School District
- Pasco County Housing Authority
- City of Miami Beach Housing Authority
- Hardee County Housing Authority



Business card

For more information, please view my online business card/profile: [claconnect.com/directory/Lance Schmidt](https://claconnect.com/directory/Lance%20Schmidt)



Continuing professional information

Lance has a total of 201 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
Growth Network Leaders Webcast Series: April 2020	4/23/2020	CliftonLarsonAllen LLP	1.0
COVID-19 Relief and the New Federal Lending and Grant Opportunities	4/2/2020	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	CliftonLarsonAllen LLP	1.0
Growth Network Leaders Webcast Series: February 2020	2/27/2020	CliftonLarsonAllen LLP	1.0
HUD Audits Update 2019	11/8/2019	CliftonLarsonAllen LLP	2.0
CLA HUD REAC 2 Day Training	9/11/2019	CliftonLarsonAllen LLP	16.0
CLA Grant Compliance	8/2/2019	CliftonLarsonAllen LLP	10.5
Audit: Be in the Know 2019	7/12/2019	CliftonLarsonAllen LLP	8.0
2019 Regulated Industries Conference: State & Local Government Wednesday A.M. Breakout	6/5/2019	CliftonLarsonAllen LLP	2.0
2019 Regulated Industries Conference: State & Local Government Wednesday A.M. Breakout	6/5/2019	CliftonLarsonAllen LLP	6.5
2019 Regulated Industries Conference: Tuesday A.M. General Session	6/4/2019	CliftonLarsonAllen LLP	4.5
2019 Regulated Industries Conference: State & Local Government Tuesday P.M. Breakout	6/4/2019	CliftonLarsonAllen LLP	4.0



Program name	Completion date	Sponsor	Total
Growth Network Leaders Webcast Series: May 2019	5/28/2019	CliftonLarsonAllen LLP	1.0
CLA 2019 Government Training Academy-Estero	5/10/2019	CliftonLarsonAllen LLP	4.0
CLA 2019 Government Training Academy-Estero	5/10/2019	CliftonLarsonAllen LLP	1.0
CLA 2019 Government Training Academy-Tampa	5/9/2019	CliftonLarsonAllen LLP	3.0
CLA 2019 Government Training Academy-Tampa	5/9/2019	CliftonLarsonAllen LLP	3.0
Growth Network Leaders Webcast Series: April 2019	4/22/2019	CliftonLarsonAllen LLP	1.0
Growth Network Leaders Webcast Series: March 2019	3/25/2019	CliftonLarsonAllen LLP	1.0
Growth Network Leaders Webcast Series: February 2019	2/25/2019	CliftonLarsonAllen LLP	1.0
Detailed Review	11/14/2018	Becker Professional Education	1.5
Assurance Quarterly Update - October 2018	10/31/2018	CliftonLarsonAllen LLP	2.0
Promise Leadership Series: Session 3 – Helping Not Selling: What Does it Mean to Act as a Professional Services Firm? 2018	8/21/2018	CliftonLarsonAllen LLP	10.5
Audit: Be in the Know 2018	8/14/2018	CliftonLarsonAllen LLP	7.0
Audit: Be in the Know 2018	8/14/2018	CliftonLarsonAllen LLP	3.0
Assurance Quarterly Update - August 2018	8/6/2018	CliftonLarsonAllen LLP	2.0
Promise Leadership Series: Session 2 – Authentic, Accountable, Accessible: Becoming a Better You 2018	6/26/2018	CliftonLarsonAllen LLP	16.0
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	4.0
PSG Webcast Series #2: GASB Update #1	4/25/2018	CliftonLarsonAllen LLP	1.5
Florida Ethics	1/14/2018	Becker Professional Education	4.0
Advanced Fraud Techniques	1/14/2018	Checkpoint Learning	6.0
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #6	12/6/2017	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
PSG Webcast Series #4: Data Analytics & Risk Assessment (Webcast)	8/9/2017	CliftonLarsonAllen LLP	6.0
August 2017 Assurance Update (Webcast)	8/7/2017	CliftonLarsonAllen LLP	2.0
AHACPA PHA Conference	6/9/2017	AHACPA	14.0
CLA 2017 Florida Government Training Academy (Fort Myers)	5/18/2017	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #2: Single Audit (Webcast)	4/19/2017	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #1: FASB/GASB Update & Common Errors Found in 2nd Review (Webcast)	2/1/2017	CliftonLarsonAllen LLP	2.0
January 2017 Assurance Update (Webcast)	1/9/2017	CliftonLarsonAllen LLP	1.0
CLA Way Module 2	12/23/2016	CLA Learning	0.0
CLA Way Module 1	12/23/2016	CLA Learning	0.0
2016 Single Audit Update	12/1/2016	CliftonLarsonAllen LLP	6.0
Technology Advisory Strategy (TAS) Webcast Series: IT Security/Risk Management-Forensics (Webcast)	9/21/2016	CliftonLarsonAllen LLP	1.0
PSG Webinar Series #4: GASB 72 and Common Financial Statement Mistakes (Webcast)	8/10/2016	CliftonLarsonAllen LLP	2.0
Audit: Back to Basics (Orlando)	8/2/2016	CliftonLarsonAllen LLP	8.0
PSG - State & Local Government (Florida)	7/29/2016	CliftonLarsonAllen LLP	21.0



Walker D. Wilkerson, CPA, MBA

CLA (CliftonLarsonAllen LLP)

Principal
Sebring, Florida



Profile

Walker is a principal with CLA and is a technical reviewer for CLA's assurance and accounting quality group. He has 25 years of public auditing experience with a focus on governmental entities and nonprofit organizations. He currently serves as a member of the AICPA's State and Local Government Expert Panel and is a reviewer for the GFOA Certificate of Excellence in Financial Reporting program. Additionally, Walker has served as an adjunct professor at Florida Southern College teaching a variety of accounting courses.

Technical experience

Walker specializes in assurance and accounting quality reviews and has performed quality reviews for hundreds of state and local governments across the country. He has provided auditing services to a large array of clients including: governmental entities, nonprofit organizations, workforce development boards, for profit entities, pension plans and funds, and housing authorities.

Education and professional involvement

- Master's of business administration from Florida Southern College
- Bachelor's of science in business administration from Florida Southern College
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA), *State and Local Government Expert Panel*
- Florida Government Finance Officers Association (FGFOA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)

Key relevant clients

- | | |
|------------------------------|--|
| • City of Avon Park | • Sarasota County* |
| • City of Moore Haven | • Desoto County |
| • City of Winter Haven | • Glades County |
| • Hendry County School Board | • Hardee County |
| • Polk County* | • Highlands County |
| • Charlotte County* | • Okeechobee County |
| • Collier County* | • Central Florida Regional Planning Council* |
| • Highlands County* | • Lake Region Lakes Management District |
| • Lee County* | • Pinellas Planning Council |
| • Manatee County* | • Polk County Workforce Development Board |

**Receives the GFOA Certificate of Achievement for Excellence in Financial Reporting*

In addition to the above engagements, Walker performs quality review and consultation for hundreds of GASB engagements every year.



Business card

For more information, please view my online business card/profile: [claconnect.com/directory/Walker Wilkerson](https://claconnect.com/directory/Walker%20Wilkerson)



Continuing professional education

Walker has a total of 259.5 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
Assurance Quarterly Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	3.0
Higher Education Industry Update 2020	4/20/2020	CliftonLarsonAllen LLP	4.0
Leaders Impact Webcast Series: April 2020	4/15/2020	CliftonLarsonAllen LLP	1.0
Student Financial Aid Update Part 2 2020	4/7/2020	CliftonLarsonAllen LLP	3.0
COVID-19 Tax Update #2	4/6/2020	CliftonLarsonAllen LLP	0.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	CliftonLarsonAllen LLP	1.0
COVID-19 Relief and the New Federal Lending and Grant Opportunities	4/1/2020	CliftonLarsonAllen LLP	1.0
Leaders Impact Webcast Series: March 2020	3/17/2020	CliftonLarsonAllen LLP	1.0
Leaders Impact Webcast Series: February 2020	2/18/2020	CliftonLarsonAllen LLP	1.0
Leaders Impact Webcast Series: January 2020	1/28/2020	CliftonLarsonAllen LLP	1.0
2020 FedGov Industry Conference	1/20/2020	CliftonLarsonAllen LLP	4.5
Owner Promise Meeting 2020	1/11/2020	CliftonLarsonAllen LLP	14.5
Leaders Impact Webcast Series: December 2019	12/17/2019	CliftonLarsonAllen LLP	1.5



Program name	Completion date	Sponsor	Total
Yellow Book Performance Audits (Updated for Government Auditing Standards 2018 Revision)	11/18/2019	Becker Professional Education	3.5
Assurance Quarterly Update - Q4 2019	10/21/2019	CliftonLarsonAllen LLP	6.0
Leaders Impact Webcast Series: September 2019	9/17/2019	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q3 2019	8/5/2019	CliftonLarsonAllen LLP	2.0
Leaders Impact Webcast Series: July 2019	7/16/2019	CliftonLarsonAllen LLP	1.5
Audit: Be in the Know 2019	6/26/2019	CliftonLarsonAllen LLP	0.0
2019 Regulated Industries Conference: Tuesday A.M. General Session	6/4/2019	CliftonLarsonAllen LLP	4.5
2019 Regulated Industries Conference: State & Local Government Tuesday P.M. Breakout	6/4/2019	CliftonLarsonAllen LLP	3.5
Government/Fund Accounting: Introduction to Government Accounting, Financial Reporting and Financial Statement Analysis	5/14/2019	Becker Professional Education	4.0
May Leadership Meeting 2019	5/2/2019	CliftonLarsonAllen LLP	6.5
Higher Education Virtual Conference 2019 - Part 1	5/2/2019	CliftonLarsonAllen LLP	0.0
2019 GAQC Annual Update Webcast	4/30/2019	AICPA	2.0
2019 FedGov Industry Conference	1/21/2019	CliftonLarsonAllen LLP	8.0
2019 FedGov Industry Conference	1/21/2019	CliftonLarsonAllen LLP	3.0
LEAP: Learn Conference	1/10/2019	CliftonLarsonAllen LLP	16.0
Assurance Quarterly Update - Q1 2019	1/7/2019	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #6 - 2018	12/5/2018	CliftonLarsonAllen LLP	2.0
MP Impact Series: November 2018	11/19/2018	CliftonLarsonAllen LLP	1.0
CLA Parting with Perkins: What the New Guidance Means for Your Institution	9/25/2018	CliftonLarsonAllen LLP	1.0
MP Impact Series: September 2018	9/17/2018	CliftonLarsonAllen LLP	1.0
MP Impact Series: August 2018	8/20/2018	CliftonLarsonAllen LLP	1.0



Program name	Completion date	Sponsor	Total
Governmental Accounting And Auditing Update Conference 2018	8/14/2018	AICPA	16.5
Assurance Quarterly Update - August 2018	8/6/2018	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know 2018	7/19/2018	CliftonLarsonAllen LLP	4.0
Audit: Be in the Know 2018	7/19/2018	CliftonLarsonAllen LLP	12.0
Personal and Professional Ethics for Florida CPAs	7/5/2018	Checkpoint Learning	4.0
MP Impact Series: June 2018	6/18/2018	CliftonLarsonAllen LLP	1.0
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	3.5
Assurance Quarterly Update - May 2018	5/7/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #2: GASB Update #1	4/25/2018	CliftonLarsonAllen LLP	2.0
MP Impact Series: Revenue Reporting	3/29/2018	CliftonLarsonAllen LLP	1.0
Owner Promise Meeting 2018	1/13/2018	CliftonLarsonAllen LLP	10.5
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	3.0
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	6.0
PSG Webcast Series #4: Data Analytics & Risk Assessment (Webcast)	8/9/2017	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know	6/22/2017	CliftonLarsonAllen LLP	4.5
Audit: Be in the Know	6/22/2017	CliftonLarsonAllen LLP	0.0
Making Connections: The 2017 Regulated Industry Conference PSG breakout	6/16/2017	CliftonLarsonAllen LLP	7.0
Making Connections: The 2017 Regulated Industry Conference PSG breakout	6/16/2017	CliftonLarsonAllen LLP	2.0
Making Connections: The 2017 Regulated Industry Conference General Sessions	6/16/2017	CliftonLarsonAllen LLP	6.0
Personal and Professional Ethics for Florida CPAs	5/25/2017	Checkpoint Learning	4.0
May 2017 Assurance Update (Webcast)	5/8/2017	CliftonLarsonAllen LLP	6.0



Program name	Completion date	Sponsor	Total
PSG Webcast Series #1: FASB/GASB Update & Common Errors Found in 2nd Review (Webcast)	2/1/2017	CliftonLarsonAllen LLP	0.0
2017 FedGov Industry Conference (Invitation Only)	1/16/2017	CliftonLarsonAllen LLP	8.5
LEAP: Learn	1/12/2017	CliftonLarsonAllen LLP	0.0
2016 Single Audit Update	12/1/2016	CliftonLarsonAllen LLP	5.0
Governmental Accounting And Auditing Update Conference 2016	8/9/2016	AICPA	18.0
Audit: Back to Basics (Baltimore)	7/25/2016	CliftonLarsonAllen LLP	14.0
GASB for Higher Ed Webinar Series #2 - GASB Technical Disclosure and Accounting Topics (Webcast)	7/12/2016	CliftonLarsonAllen LLP	6.0
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	3.0
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	6.0
PSG Webcast Series #4: Data Analytics & Risk Assessment (Webcast)	8/9/2017	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know	6/22/2017	CliftonLarsonAllen LLP	4.5
Audit: Be in the Know	6/22/2017	CliftonLarsonAllen LLP	0.0
Making Connections: The 2017 Regulated Industry Conference PSG breakout	6/16/2017	CliftonLarsonAllen LLP	7.0
Making Connections: The 2017 Regulated Industry Conference PSG breakout	6/16/2017	CliftonLarsonAllen LLP	2.0
Making Connections: The 2017 Regulated Industry Conference General Sessions	6/16/2017	CliftonLarsonAllen LLP	6.0
Personal and Professional Ethics for Florida CPAs	5/25/2017	Checkpoint Learning	4.0
May 2017 Assurance Update (Webcast)	5/8/2017	CliftonLarsonAllen LLP	6.0
PSG Webcast Series #1: FASB/GASB Update & Common Errors Found in 2nd Review (Webcast)	2/1/2017	CliftonLarsonAllen LLP	0.0
2017 FedGov Industry Conference (Invitation Only)	1/16/2017	CliftonLarsonAllen LLP	8.5
LEAP: Learn	1/12/2017	CliftonLarsonAllen LLP	0.0
2016 Single Audit Update	12/1/2016	CliftonLarsonAllen LLP	5.0



Program name	Completion date	Sponsor	Total
Governmental Accounting And Auditing Update Conference 2016	8/9/2016	AICPA	18.0
Audit: Back to Basics (Baltimore)	7/25/2016	CliftonLarsonAllen LLP	14.0
GASB for Higher Ed Webinar Series #2 - GASB Technical Disclosure and Accounting Topics (Webcast)	7/12/2016	CliftonLarsonAllen LLP	6.0



Brian A. Quinlin, CPA

CLA (CliftonLarsonAllen LLP)

Director
Sebring, Florida



Profile

Brian is a director with CLA's Public Sector Group. He has more than 17 years of experience serving government clients, specializing in Florida government clients. Brian plans, performs, and manages a number of local government audit engagements while also providing other related services. The majority of the larger governments served by him require federal and/or state single audits.

Technical experience

Brian has over 16 years of public accounting experience and over 13 years of supervisory experience. During this time he has helped clients implement new GASB pronouncements as well as provide technical knowledge on existing standards.

Education and professional involvement

- Master's of accounting from Nova Southeastern University
- Bachelor's of business administration from Morehead State University
- Certified Public Accountant in the State of Florida
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Key relevant clients

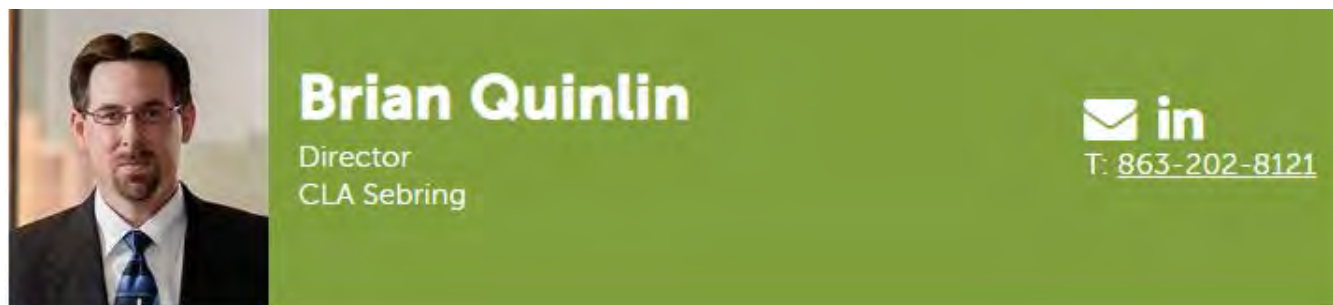
- City of Avon Park
- City of Arcadia
- City of Brooksville
- Highlands County*
- Hardee County*
- City of Arcadia
- Collier County Clerk of the Circuit Court
- Okeechobee County*
- Hardee County Soil & Water Conservation Dist.
- Glades County Clerk of Court
- Hardee County Schools Internal Funds
- Highlands County Soil & Water Conservation
- Highlands County Health Facilities Authority
- Monroe County Housing Authority
- Housing Authority of the City of Key West
- Bernalillo County, NM
- Lee County Clerk of the Circuit Court
- Town of Lake Placid
- Sarasota County Clerk of Circuit Court
- Polk County Tax Collector
- Housing Authority of the City of Lakeland
- West Palm Beach Housing Authority
- Jefferson County Housing Authority
- Lake Wales Housing Authority
- Housing Authority of Avon Park
- Housing Authority of Bartow
- Heartland Library Cooperative
- Delray Beach Housing Authority
- Arcadia Housing Authority

*Also provided services to the Constitutional Officers



Business card

For more information, please view my online business card/profile: claconnect.com/directory/Brian_Quinlin



Continuing professional education

Brian has a total of 206.5 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
Risk Management and Security Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	2.0
2019 Personal and Professional Ethics for Florida CPAs	5/2/2020	Checkpoint Learning	4.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q1 2020	1/31/2020	CliftonLarsonAllen LLP	2.0
Nonprofit and State & Local Government Learning Series: Single Audit Update #2	12/4/2019	CliftonLarsonAllen LLP	2.0
Independence and Ethics Update 2019	11/15/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q4 2019	10/21/2019	CliftonLarsonAllen LLP	2.0
Risk Management & Security Update - Q4 2019	10/21/2019	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q3 2019	8/5/2019	CliftonLarsonAllen LLP	2.0
LEAP: Learn Conference	7/18/2019	CliftonLarsonAllen LLP	12.5
Audit: Be in the Know 2019	7/12/2019	CliftonLarsonAllen LLP	8.0



Program name	Completion date	Sponsor	Total
Fraud Awareness for State and Local Government Auditors and Other Professionals	6/20/2019	CliftonLarsonAllen LLP	2.0
LEAP: Achieve Conference 2018-2019	5/16/2019	CliftonLarsonAllen LLP	8.0
CLA 2019 Government Training Academy-Estero	5/10/2019	CliftonLarsonAllen LLP	7.0
Risk Management & Security Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	2.0
Nonprofit and State & Local Government Learning Series: GASB Update #1	4/3/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q1 2019	1/15/2019	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #6 - 2018	12/5/2018	CliftonLarsonAllen LLP	2.0
Risk Management and Security Update - October 2018	11/27/2018	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - October 2018	11/26/2018	CliftonLarsonAllen LLP	2.0
Independence and Ethics 2018	11/16/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #4: GASB Update #2	8/21/2018	CliftonLarsonAllen LLP	2.5
Audit: Be in the Know 2018	8/14/2018	CliftonLarsonAllen LLP	7.5
Assurance Quarterly Update - August 2018	8/6/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #3: Single Audit Update - 2018	6/6/2018	CliftonLarsonAllen LLP	2.0
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	4.0
CLA 2018 Government Training Academy	5/11/2018	CliftonLarsonAllen LLP	8.0
Risk Management Update - May 2018	5/9/2018	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - May 2018	5/7/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #2: GASB Update #1	4/25/2018	CliftonLarsonAllen LLP	2.0
Detailed Review	3/16/2018	Becker Professional Education	1.5
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	2.0
Independence and Ethics 2017	11/17/2017	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	2.0
Risk Management Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	1.0
PSG Webcast Series #5: Local Government/GASB	10/4/2017	CliftonLarsonAllen LLP	2.0
Personal and Professional Ethics for Florida CPAs	9/25/2017	Checkpoint Learning	4.0
A&A Update for GASB	8/29/2017	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know	8/15/2017	CliftonLarsonAllen LLP	7.0
PSG Webcast Series #4: Data Analytics & Risk Assessment (Webcast)	8/9/2017	CliftonLarsonAllen LLP	2.0
August 2017 Assurance Update (Webcast)	8/7/2017	CliftonLarsonAllen LLP	2.0
Making Connections: The 2017 Regulated Industry Conference PSG breakout	6/16/2017	CliftonLarsonAllen LLP	8.0
Making Connections: The 2017 Regulated Industry Conference General Sessions	6/16/2017	CliftonLarsonAllen LLP	6.0
CLA 2017 Florida Government Training Academy (Fort Myers)	5/19/2017	CliftonLarsonAllen LLP	7.0
PSG Webcast Series #2: Single Audit (Webcast)	4/19/2017	CliftonLarsonAllen LLP	2.0
January 2017 Assurance Update (Webcast)	1/9/2017	CliftonLarsonAllen LLP	2.0
CLA Way Module 1	12/23/2016	CLA Learning	0.0
2016 Single Audit Update Rebroadcast (Sebring)	12/13/2016	CliftonLarsonAllen LLP	6.0
Independence and Ethics Update 2016 (Webcast)	11/18/2016	CliftonLarsonAllen LLP	2.0
Risk Management Update 2016 (Webcast)	10/24/2016	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - 2016 Q4 (Webcast)	10/24/2016	CliftonLarsonAllen LLP	2.0
A&A Update for Government Group Rebroadcast (Sebring)	10/13/2016	CliftonLarsonAllen LLP	3.0
PSG Webinar Series: Accounting Complexities Facing Local Government (Webcast)	10/12/2016	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
PSG Webinar Series #4: GASB 72 and Common Financial Statement Mistakes (Webcast)	8/10/2016	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - 2016 Q3 (Webcast)	8/8/2016	CliftonLarsonAllen LLP	2.0
Audit: Back to Basics (Orlando)	8/2/2016	CliftonLarsonAllen LLP	7.5
PSG - State & Local Government (Florida)	7/29/2016	CliftonLarsonAllen LLP	21.0



Andrew (Andy) Osborn, CPA

CLA (CliftonLarsonAllen LLP)

Manager
Lakeland, Florida



Profile

Andy is a manager in CLA's state and local government group. Andy has approximately four years of accounting and auditing experience. Andy attends training related to governmental topics to stay current on regulatory updates and changes. Andy is in full compliance with continuing education requirements.

Technical experience

Andy's experience is mostly concentrated on providing service to governmental entities— specifically housing authorities and Florida Constitutional Officers and Board of County Commissioners.

Education and professional involvement

- Master's of business administration from Southeastern University in Lakeland, Florida
- Bachelor's of science in accounting from Southeastern University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Florida Institute of Public Accountants
- Adjunct Professor at Southeastern University

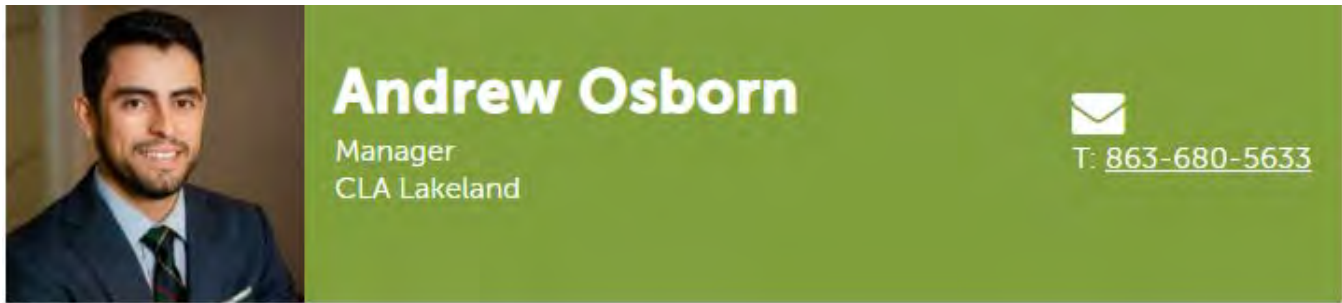
Key relevant experience

- City of Brooksville
- City of Avon Park
- Polk County Board of County Commissioners
- Highlands County Board of County Commissioners
- Polk County Property Appraiser
- Highland County Clerk
- Polk County Sheriff
- Okeechobee County Board of Commissioners
- Polk County Clerk
- Okeechobee County Clerk
- Polk County Supervisor of Elections
- Key West Housing Authority*
- Monroe County Housing Authority
- Lake Wales Housing Authority
- West Palm Beach Housing Authority
- Jefferson County Housing Authority (AL)
- Gainesville Housing Authority



Business card

For more information, please view my online business card: [claconnect.com/directory/Andrew Osborn](https://claconnect.com/directory/Andrew%20Osborn)



Continuing professional education

Andy has a total of 174 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
2019 Personal and Professional Ethics for Florida CPAs	4/24/2020	Checkpoint Learning	4.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q1 2020	1/6/2020	CliftonLarsonAllen LLP	2.0
Independence and Ethics Update 2019	11/15/2019	CliftonLarsonAllen LLP	2.0
Diversity & Inclusion Learning Lab Series: Adding the Missing Voice at CLA	8/28/2019	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	CliftonLarsonAllen LLP	1.5
Assurance Quarterly Update - Q3 2019	8/5/2019	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know 2019	7/12/2019	CliftonLarsonAllen LLP	8.0
GASB 77 and Tax Abatements	6/21/2019	Checkpoint Learning	1.0
Fraud Conference	6/21/2019	Florida Southern College	8.0
Fraud Awareness for State and Local Government Auditors and Other Professionals	6/20/2019	CliftonLarsonAllen LLP	2.0
Internal Control and Fraud in Governments and Nonprofits	6/19/2019	Checkpoint Learning	2.0
Introduction to Big Data	6/17/2019	Checkpoint Learning	2.0
Assurance Quarterly Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
Risk Management & Security Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series: Single Audit Update #1	5/1/2019	CliftonLarsonAllen LLP	2.0
Nonprofit and State & Local Government Learning Series: GASB Update #1	4/3/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q1 2019	1/7/2019	CliftonLarsonAllen LLP	2.0
Independence and Ethics 2018	11/16/2018	CliftonLarsonAllen LLP	2.0
HUD Audits: Recent Updates and Common Pitfalls to Avoid Virtual Conference	11/9/2018	CliftonLarsonAllen LLP	4.0
Assurance Quarterly Update - October 2018	10/31/2018	CliftonLarsonAllen LLP	2.0
Detailed Review	10/26/2018	Becker Professional Education	1.5
PSG Webcast Series #5: Diving into Details of Revenue Recognition & New Financial Reporting Standards - 2018	10/3/2018	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - August 2018	8/29/2018	CliftonLarsonAllen LLP	1.5
PSG Webcast Series #4: GASB Update #2	8/21/2018	CliftonLarsonAllen LLP	2.5
Audit: Be in the Know 2018	8/14/2018	CliftonLarsonAllen LLP	7.5
PSG Webcast Series #3: Single Audit Update - 2018	6/6/2018	CliftonLarsonAllen LLP	2.0
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	4.0
Culture of Feedback	5/25/2018	CliftonLarsonAllen LLP	1.0
Coaching the CLA Way - Spring 2018	5/11/2018	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - May 2018	5/7/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #2: GASB Update #1	4/25/2018	CliftonLarsonAllen LLP	1.5
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #6	12/6/2017	CliftonLarsonAllen LLP	2.0
LEAP: Propel Closing Virtual Conference 2017	11/30/2017	CliftonLarsonAllen LLP	3.0
CLA Align your Procurement Procedures with the Uniform Guidance	11/7/2017	CliftonLarsonAllen LLP	1.5



Program name	Completion date	Sponsor	Total
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	2.0
LEAP: Propel Situational Leadership	9/21/2017	CliftonLarsonAllen LLP	1.0
A&A Update for GASB	8/29/2017	CliftonLarsonAllen LLP	1.5
Audit: Be in the Know	8/15/2017	CliftonLarsonAllen LLP	6.5
August 2017 Assurance Update (Webcast)	8/7/2017	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #3: Nonprofit Account and Financial Reporting (Webcast)	6/7/2017	CliftonLarsonAllen LLP	2.0
LEAP: Propel Assurance Virtual Conference 2017	6/5/2017	CliftonLarsonAllen LLP	3.0
LEAP: Propel Kick-off Virtual Conference (May 2017)	5/31/2017	CliftonLarsonAllen LLP	1.5
May 2017 Assurance Update (Webcast)	5/8/2017	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #2: Single Audit (Webcast)	4/19/2017	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #1: FASB/GASB Update & Common Errors Found in 2nd Review (Webcast)	2/1/2017	CliftonLarsonAllen LLP	2.0
January 2017 Assurance Update (Webcast)	1/9/2017	CliftonLarsonAllen LLP	2.0
CLA Way Module 3	12/23/2016	CLA Learning	0.0
CLA Way Module 2	12/23/2016	CLA Learning	0.0
CLA Way Module 1	12/23/2016	CLA Learning	0.0
2016 Single Audit Update	12/1/2016	CliftonLarsonAllen LLP	6.0
Risk Management Update 2016 (Webcast)	10/24/2016	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - 2016 Q4 (Webcast)	10/24/2016	CliftonLarsonAllen LLP	1.5
PSG Webinar Series: Accounting Complexities Facing Local Government (Webcast)	10/12/2016	CliftonLarsonAllen LLP	2.0
LEAP: Achieve (October 2016)	10/6/2016	CliftonLarsonAllen LLP	34.5
PSG Webinar Series #4: GASB 72 and Common Financial Statement Mistakes (Webcast)	8/10/2016	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
Assurance Quarterly Update - 2016 Q3 (Webcast)	8/8/2016	CliftonLarsonAllen LLP	2.0
PSG - State & Local Government (Florida)	7/29/2016	CliftonLarsonAllen LLP	7.0



J. Scott Jones, CPA

CLA (CliftonLarsonAllen LLP)

Senior Associate
Lakeland, Florida



Profile

Scott is an audit associate in CLA's State and Local Government Group. Scott has more than two years of accounting and auditing experience. Scott attends training related to governmental topics to stay current on regulatory updates and changes. Scott is in full compliance with continuing education requirements.

Technical experience

Scott's experience is mostly concentrated on providing service to governmental entities—specifically Florida Constitutional Officers, Board of County Commissioners, Housing Authorities, Cities, and other municipal governments. Scott also has experience in nonprofit and private industries.

Education and professional involvement

- Dual Bachelor's of science in accounting and management information systems from Southeastern University, Lakeland, Florida
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Florida
- Florida Society of Certified Public Accountants

Key relevant experience

- City of Zephyrhills, FL
- City of Avon Park, FL
- Polk County Board of County Commissioners
- City of Arcadia, FL
- Polk County Property Appraiser
- Polk County Sheriff
- Polk County Clerk
- Lake Wales Housing Authority
- Polk County Supervisor of Elections
- West Palm Beach Housing Authority
- Early Learning Coalition of Polk County
- Polk Education Foundation
- Education Foundation of the Florida Keys
- A.H. of Monroe County



Business card



Jeffery Jones
Senior
CLA Lakeland



scott.jones@CLAconnect.com

T: 863-680-5638

Continuing professional education

Scott has a total of 105 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q1 2020	1/6/2020	CliftonLarsonAllen LLP	2.0
2019 Personal and Professional Ethics for Florida CPAs	1/2/2020	Checkpoint Learning	4.0
Interviewing Techniques for Auditors	12/26/2019	CliftonLarsonAllen LLP	1.0
Audit: Be in the Know 2019	7/12/2019	CliftonLarsonAllen LLP	8.0
LEAP: Achieve Conference 2018-2019	5/16/2019	CliftonLarsonAllen LLP	21.5
Assurance Quarterly Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	2.0
Nonprofit and State & Local Government Learning Series: Single Audit Update #1	5/1/2019	CliftonLarsonAllen LLP	2.0
Nonprofit and State & Local Government Learning Series: GASB Update #1	4/3/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q1 2019	1/7/2019	CliftonLarsonAllen LLP	2.0
Independence and Ethics 2018	11/16/2018	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - October 2018	10/31/2018	CliftonLarsonAllen LLP	2.0
Detailed Review	10/26/2018	Becker Professional Education	1.5
Introduction to Audit Sampling	10/18/2018	Becker Professional Education	2.0
The New Revenue Recognition Standard (ASC 606): Building the Effective Approach to Help Your Clients	8/24/2018	CliftonLarsonAllen LLP	1.5
Audit: Be in the Know 2018	6/25/2018	CliftonLarsonAllen LLP	8.0



Program name	Completion date	Sponsor	Total
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	4.0
GASB Update—May 2017	5/24/2018	Becker Professional Education	2.0
Analytical Procedures	5/23/2018	Checkpoint Learning	2.0
CLA Audit Risk Assessment Forms	5/22/2018	CliftonLarsonAllen LLP	1.5
Risk Management Update - May 2018	5/9/2018	CliftonLarsonAllen LLP	1.0
LEAP: Experience Assurance Virtual Conference 2018	5/1/2018	CliftonLarsonAllen LLP	8.0
Single Audit Module 2: Major Program Determination	5/1/2018	CliftonLarsonAllen LLP	1.0
LEAP: Experience Business Skills Virtual Conference 2018	4/30/2018	CliftonLarsonAllen LLP	4.0
PSG Webcast Series #2: GASB Update #1	4/25/2018	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	2.0
Accounting for Governmental Assets and Liabilities	11/17/2017	Checkpoint Learning	4.0
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	2.0
2017 1040 Preparation - Part 1	8/7/2017	Please use the certificate for Part 5 to document this CPE program	0.0
IDEA Module 4: Using IDEA Functions	8/7/2017	Please use the certificate for Part 5 to document this CPE program	0.0
IDEA Module 3: Importing Data	8/7/2017	Please use the certificate for Part 5 to document this CPE program	0.0
IDEA Module 2: IDEA Navigation and Setup	8/7/2017	Please use the certificate for Part 5 to document this CPE program	0.0
GASB 70, Nonexchange Financial Guarantees	6/27/2017	Checkpoint Learning	1.0
IDEA Module 5: Testing Your Knowledge	6/23/2017	CliftonLarsonAllen LLP	7.0



Nathan Mann, CPA, MACC

CLA (CliftonLarsonAllen LLP)

Senior Associate
Lakeland, Florida



Profile

Nathan is a senior associate in CLA's State and Local Government Group and has approximately four years of accounting and auditing experience. He attends training related to governmental topics to stay current on regulatory updates and changes. Nathan is in full compliance with continuing education requirements.

Technical experience

Nathan's experience is mostly concentrated on providing service to governmental entities, specifically Florida Constitutional Officers and Board of County Commissioners, and non-profit entities.

Education and professional involvement

- Master's of science in accounting from The University of Tampa in Tampa, Florida
- Bachelor of arts in economics from Brown University in Providence, Rhode Island
- Certified Public Accountant

Key relevant clients

- Clearwater Downtown Development Board
- City of Safety Harbor
- Polk County Board of County Commissioners*
- Polk County Property Appraiser
- Polk County Sheriff
- Polk County Clerk
- Polk County Supervisor of Elections
- Hardee County Board of County Commissioners*
- Sarasota County Board of County Commissioners
- Sarasota Tax Collector
- Sarasota County Supervisor of Elections
- Sarasota County Property Appraiser
- Okeechobee County Property Appraiser
- Okeechobee County Tax Collector
- Pinellas County Construction Licensing Board
- Pinellas Suncoast Transit Authority
- Lakeland Christian School
- Peace River Center for Personal Development*
- Polk Museum of Art
- SPCA – Lakeland
- Florid Polytechnic University Foundation
- Polk Education Foundation

**Single Audit*

In addition to the services provided while on these engagements, Nathan is a leader within the firm on the automation of our data analytics and has written programs to enhance the quality and timeliness of our analysis.



Business card

For more information, please view my online business card: claconnect.com/directory/Nathan Mann



Continuing professional education

Nathan has a total of 246 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
Assurance Quarterly Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	2.0
Risk Management and Security Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - Q1 2020	1/31/2020	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q4 2019	10/21/2019	CliftonLarsonAllen LLP	2.0
Risk Management & Security Update - Q4 2019	10/21/2019	CliftonLarsonAllen LLP	1.0
LEAP: Propel: Business Skills - Part 1	10/17/2019	CliftonLarsonAllen LLP	2.0
Assurance Quarterly Update - Q3 2019	9/9/2019	CliftonLarsonAllen LLP	2.0
LEAP: Propel: Tax Exempt - Part 2	8/26/2019	CliftonLarsonAllen LLP	1.5
LEAP: Propel: Tax Exempt - Part 1	8/19/2019	CliftonLarsonAllen LLP	1.5
Topic 606 Revenue Recognition Roundtable	8/8/2019	CliftonLarsonAllen LLP	1.5
Audit: Be in the Know 2019	7/12/2019	CliftonLarsonAllen LLP	8.0
LEAP: Propel: Assurance - Part 2	5/22/2019	CliftonLarsonAllen LLP	1.0
LEAP: Propel: Assurance - Part 1	5/15/2019	CliftonLarsonAllen LLP	2.0
LEAP: Propel: Business Skills - Part 2	5/10/2019	CliftonLarsonAllen LLP	1.0
Risk Management & Security Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - Q2 2019	5/6/2019	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
Nonprofit and State & Local Government Learning Series: Single Audit Update #1	5/1/2019	CliftonLarsonAllen LLP	2.0
Audit Evidence	4/11/2019	Becker Professional Education	1.5
Effective In-Charging and Seamless Capabilities	4/11/2019	Becker Professional Education	1.5
Deliverables and Passed Adjusting Journal Entries	4/11/2019	Becker Professional Education	1.0
Risk Assessment Considerations and Procedures - Does it all "Hang" Together?	4/11/2019	Becker Professional Education	1.0
Leadership-Self	2/21/2019	Becker Professional Education	2.0
Assurance Quarterly Update - Q1 2019	1/15/2019	CliftonLarsonAllen LLP	2.0
Detailed Review	12/10/2018	Becker Professional Education	1.5
Risk Management and Security Update - October 2018	11/27/2018	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - October 2018	11/26/2018	CliftonLarsonAllen LLP	1.5
The New Revenue Recognition Standard (ASC 606): Building the Effective Approach to Help Your Clients	8/24/2018	CliftonLarsonAllen LLP	1.5
Audit: Be in the Know 2018	8/14/2018	CliftonLarsonAllen LLP	8.0
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	4.0
Culture of Feedback	5/30/2018	CliftonLarsonAllen LLP	1.0
LEAP: Achieve Conference 2018-2019	5/24/2018	CliftonLarsonAllen LLP	23.5
Assurance Quarterly Update - January 2018	1/8/2018	CliftonLarsonAllen LLP	2.0
Choice 5 of The 5 Choices to Extraordinary Productivity - Fuel Your Fire	12/30/2017	CliftonLarsonAllen LLP	1.0
CLA Audit Risk Assessment Forms	12/29/2017	CliftonLarsonAllen LLP	1.5
IDEA Data Analysis Foundations Course	12/29/2017	CliftonLarsonAllen LLP	7.0
Choice 2 of The 5 Choices to Extraordinary Productivity - Go for Extraordinary	12/29/2017	CliftonLarsonAllen LLP	1.0
PSG Webcast Series #6	12/6/2017	CliftonLarsonAllen LLP	2.0
LEAP: Experience Closing Virtual Conference 2017	12/4/2017	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
Experience: Audit Sampling	11/3/2017	CliftonLarsonAllen LLP	1.0
LEAP: Experience Tax Exempt Virtual Conference 2017	11/3/2017	CliftonLarsonAllen LLP	3.0
LEAP: Experience Assurance Virtual Conference 2017	10/30/2017	CliftonLarsonAllen LLP	6.0
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	2.0
Analytical Procedures	9/26/2017	Checkpoint Learning	2.0
Using Audit Sampling for Evidence	9/26/2017	Checkpoint Learning	1.0
Audit: Be in the Know	8/15/2017	CliftonLarsonAllen LLP	8.0
LEAP: Experience Kick-off Virtual Conference (May 2017)	5/22/2017	CliftonLarsonAllen LLP	2.0
ACC 680 Contemporary Issues In ACCT	5/15/2017	The University of Tampa	60.0
ACC 653 Federal Tax Accounting II	5/15/2017	The University of Tampa	60.0
January 2017 Assurance Update (Webcast)	1/9/2017	CliftonLarsonAllen LLP	2.0



Kimberly Poblete

CLA (CliftonLarsonAllen LLP)

Senior Associate
Tampa, Florida



Profile

Kimberly is an audit senior with CliftonLarsonAllen. She has more than 8 years of public auditing experience with governmental entities and nonprofit organizations, which includes federal and state single audit experience.

Experience serving clients

Kimberly's experience is very heavily concentrated on providing service to governmental entities, including municipalities and counties, and component units.

Education and professional involvement

- Bachelor's of business administration in accounting from the University of Guam

Key relevant experience

- City of Clearwater
- Clearwater Downtown Development Board
- City of New Port Richey
- Sarasota Clerk of Court
- City of Safety Harbor
- Town of Redington Beach
- Tampa Bay Area Regional Transit Authority
- Hillsborough Area Regional Transit Authority
- Pinellas Suncoast Transit Authority
- Lee County Metropolitan Planning Organization
- Sarasota County
- Pinellas County Construction Licensing Board
- Diocese of Southwest Florida
- Guam Community College
- University of Guam
- Ruth Eckerd Hall
- St. Pete Free Clinic
- Government of Guam
- Guam Power Authority
- Guam Waterworks Authority
- Guam Visitors Bureau
- The Salvation Army of Guam



Business card

For more information, please view my online business card: [claconnect.com/directory/Kim Poblete](https://claconnect.com/directory/Kim%20Poblete)



Continuing professional education

Kim has a total of 142 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
Assurance Quarterly Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	2.0
Risk Management and Security Update - Q2 2020	5/4/2020	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series #2 2020: SLG Update #1	4/1/2020	CliftonLarsonAllen LLP	2.0
COVID-19 Relief and the New Federal Lending and Grant Opportunities	4/1/2020	CliftonLarsonAllen LLP	1.0
Assurance Quarterly Update - Q1 2020	1/6/2020	CliftonLarsonAllen LLP	2.0
Independence and Ethics Update 2019	11/15/2019	CliftonLarsonAllen LLP	2.0
Risk Management & Security Update - Q4 2019	10/21/2019	CliftonLarsonAllen LLP	1.0
Nonprofit and State & Local Government Learning Series: Nonprofit Update #2	10/2/2019	CliftonLarsonAllen LLP	2.0
Nonprofit and State & Local Government Learning Series: GASB Update #2	8/7/2019	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know 2019	7/12/2019	CliftonLarsonAllen LLP	8.0
2019 GASB Update	6/22/2019	Becker Professional Education	2.0
2019 Single Audit Update	6/22/2019	Becker Professional Education	2.0
Risk Assessment and Audit Risk	6/21/2019	Checkpoint Learning	1.0
Government Ethics and Independence	6/21/2019	Becker Professional Education	2.0
Single Audit Quality – Focus on Risk Assessment, Evaluating Results, and Reporting	6/21/2019	Becker Professional Education	3.0



Program name	Completion date	Sponsor	Total
Risk Management and Ethics Update	6/13/2019	CliftonLarsonAllen LLP	5.5
LEAP: Propel: Business Skills - Part 2	5/10/2019	CliftonLarsonAllen LLP	1.0
LEAP: Propel: Business Skills - Part 1	5/9/2019	CliftonLarsonAllen LLP	2.0
GASB Statement 87: Leases	4/11/2019	Becker Professional Education	2.0
GASB Other Postemployment Benefits (OPEB)	4/11/2019	Becker Professional Education	2.0
Nonprofit and State & Local Government Learning Series: GASB Update #1	4/3/2019	CliftonLarsonAllen LLP	2.0
Detailed Review	12/24/2018	Becker Professional Education	1.5
Assurance Quarterly Update - August 2018	9/28/2018	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #4: GASB Update #2	8/21/2018	CliftonLarsonAllen LLP	2.5
Audit: Be in the Know 2018	8/14/2018	CliftonLarsonAllen LLP	8.0
Uniform Guidance Implementation	6/19/2018	Checkpoint Learning	1.0
Accounting for Governmental Assets and Liabilities	6/19/2018	Checkpoint Learning	4.0
SEFAs	6/19/2018	Checkpoint Learning	1.0
Getting Auditors In and Out Efficiently	6/19/2018	Checkpoint Learning	1.0
Overview of Governmental Accounting	6/19/2018	Checkpoint Learning	11.0
Guarding Against Waste, Fraud and Abuse	6/19/2018	Checkpoint Learning	3.0
Single Audit Module 5: Reporting	6/18/2018	CliftonLarsonAllen LLP	1.0
Common Single Audit Deficiencies	6/18/2018	Checkpoint Learning	1.0
Single Audit Module 3: Compliance Requirements	6/18/2018	CliftonLarsonAllen LLP	1.0
Yellow Book and Single Audit Deficiencies	6/18/2018	Checkpoint Learning	5.0
Single Audit Module 1: Overview and Background	6/18/2018	CliftonLarsonAllen LLP	1.0
Single Audit Module 2: Major Program Determination	6/18/2018	CliftonLarsonAllen LLP	1.0
PSG Virtual Conference 2018	5/31/2018	CliftonLarsonAllen LLP	4.0
Assurance Quarterly Update - May 2018	5/7/2018	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
Assurance Quarterly Update - January 2018	1/31/2018	CliftonLarsonAllen LLP	2.0
Independence and Ethics 2017	11/17/2017	CliftonLarsonAllen LLP	1.0
Assurance Update - October 2017	10/23/2017	CliftonLarsonAllen LLP	2.0
Audit: Be in the Know	8/16/2017	CliftonLarsonAllen LLP	6.5
Yellow Book and Single Audit Deficiencies	6/28/2017	Checkpoint Learning	5.0
CLA 2017 Florida Government Training Academy (Fort Myers)	5/18/2017	CliftonLarsonAllen LLP	6.0
May 2017 Assurance Update (Webcast)	5/8/2017	CliftonLarsonAllen LLP	2.0
PSG Webcast Series #2: Single Audit (Webcast)	4/19/2017	CliftonLarsonAllen LLP	2.0
Independence and Ethics Update 2016 Rebroadcast (Tampa)	12/2/2016	CliftonLarsonAllen LLP	2.0
Audit: Back to Basics (Orlando)	8/2/2016	CliftonLarsonAllen LLP	8.0
PSG - State & Local Government (Florida)	7/29/2016	CliftonLarsonAllen LLP	7.0



James P. Kreiser, CISA, CRMA CFSA

CLA (CliftonLarsonAllen LLP)

Principal, Business Risk and IT Services
Harrisburg, Pennsylvania



Profile

Jim is a principal in the CliftonLarsonAllen LLP (CLA) specialized advisory services group. He has 22 years of professional services experience in providing consulting and advisory services. Jim spent 10 years of his experience working at a Big 4 firm in their business risk and technical risk services groups. His experience also includes internal audit roles at CitiBank, AMP, and Capital BlueCross. Jim has held roles of chief risk officer, general auditor, and others. His focus has primarily been in the governmental sector, health care, and financial institutions. At CLA, Jim has focused on clients particularly on consulting, IT, internal audit, and third-party reporting services.

Technical experience

Jim's experience includes managing and leading projects, which include engagements related to outsourced and co-sourced internal auditing, IT audit, third-party reviews and performance audits, enterprise risk management processes, IT security and auditing services, SSAE 16 reporting (SOC 1 and SOC2), operational improvements, process solutions and implementation for those solutions across the organization.

His primary focus for the firm is in the Public Sector Group (State and Local Government, Higher Education, and Non-Profit organizations).

His service experience is business risk, IT, and internal audit services. Specific experience includes, but is not limited to, the following:

- Internal audit outsourcing and co-sourcing, including information technology, financial, performance audits, and operational audits.
- IT security and risk consulting
- Enterprise-wide risk assessments.
- IIA Quality Assurance Reviews (QAR)
- Vendor management and Implementation Assessment
- Compliance related activities and benchmarking
- Presentations and Training; including speaking at various conferences/professional organizations on IT controls, Security, ERM, and third-party reporting, and risk management

Education and professional involvement

- Bachelor's of science in managerial economics and philosophy from Carnegie Mellon University – Pittsburgh, Pennsylvania
- Certified Information Systems Auditor
- Certified in Risk Management Assurance
- Certified Financial Services Auditor



Key relevant clients

- Commonwealth of Pennsylvania
- State of Rhode Island
- State of Delaware
- Pennsylvania State System of Higher Education
- Maryland Department of Budget and Management
- West Virginia Higher Education Policy Commission
- Haverford College
- California Housing Finance Agency
- Washington State Department of Transportation
- Maryland Transportation Authority

Business card

For more information, please view my online business card/profile: [claconnect.com/directory/Jim Kreiser](https://claconnect.com/directory/Jim%20Kreiser)



Continuing professional education

Jim has a total of 210.5 number of hours taken on governmental and auditing topics in compliance with the continuing professional education requirements of governmental auditing standards for the past three years are provided below.

Program name	Completion date	Sponsor	Total
ISSG Conference 2020	3/4/2020	CliftonLarsonAllen LLP	4.0
CLA Commonwealth of PA – Risk & Controls Day - January 2020	1/29/2020	CliftonLarsonAllen LLP	9.0
Independence and Ethics Update 2019	11/15/2019	CliftonLarsonAllen LLP	2.0
Introduction to Software Assessment and Selection Services	11/14/2019	CliftonLarsonAllen LLP	1.0
CLA Preventing and Responding to Ransomware Attacks at State and Local Governments	11/6/2019	CliftonLarsonAllen LLP	0.0
SOC Updates 2019	10/24/2019	CliftonLarsonAllen LLP	3.0
CLA How to Verify Your SOC 2 Exam Keeps Pace with Cybersecurity Risks	10/22/2019	CliftonLarsonAllen LLP	0.0



Program name	Completion date	Sponsor	Total
CLA Commonwealth of PA – IT Day August 2019	8/21/2019	CliftonLarsonAllen LLP	0.0
CLA 2019 Government Training Academy-Maryland	7/19/2019	CliftonLarsonAllen LLP	3.0
CLA 2019 Government Training Academy-Maryland	7/19/2019	CliftonLarsonAllen LLP	0.0
CLA Commonwealth of PA-Audit Day July 2019	7/17/2019	CliftonLarsonAllen LLP	4.0
CLA Commonwealth of PA-Audit Day July 2019	7/17/2019	CliftonLarsonAllen LLP	0.0
CLA Commonwealth of PA-June 2019 Training	6/6/2019	CliftonLarsonAllen LLP	4.5
2019 Regulated Industries Conference: Tuesday A.M. General Session	6/4/2019	CliftonLarsonAllen LLP	4.0
2019 Regulated Industries Conference: State & Local Government Tuesday P.M. Breakout	6/4/2019	CliftonLarsonAllen LLP	3.5
CLA Vermont Training-May 2019	5/30/2019	CliftonLarsonAllen LLP	4.0
CLA Vermont Training-May 2019	5/30/2019	CliftonLarsonAllen LLP	3.0
CLA 2019 Vermont Training	4/18/2019	CliftonLarsonAllen LLP	2.0
EBP Update Part 2 2019	4/4/2019	CliftonLarsonAllen LLP	2.0
Hands-on IT Auditing: Stay One Step Ahead of the Hackers	3/27/2019	CliftonLarsonAllen LLP	4.5
SOC Training 2019	3/26/2019	CliftonLarsonAllen LLP	7.0
CLA Commonwealth of PA-March 2019 Training	3/21/2019	CliftonLarsonAllen LLP	5.0
CLA Commonwealth of PA-March 2019 Training	3/21/2019	CliftonLarsonAllen LLP	9.0
CLA Improving Operations and Managing Risk Improving Operations and Managing Risk in Skilled Nursing Facilities	9/14/2018	CliftonLarsonAllen LLP	2.0
CLA Improving Operations and Managing Risk Improving Operations and Managing Risk in Skilled Nursing Facilities	9/14/2018	CliftonLarsonAllen LLP	3.0
CLA 2018 Government Training Academy - Maryland	7/20/2018	CliftonLarsonAllen LLP	2.0



Program name	Completion date	Sponsor	Total
CLA 2018 Government Training Academy - Maryland	7/20/2018	CliftonLarsonAllen LLP	3.0
CLA Commonwealth of PA – May Training	5/22/2018	CliftonLarsonAllen LLP	3.0
CLA AGA – Dover Capital Chapter – Annual Professional Development Training	5/10/2018	CliftonLarsonAllen LLP	6.0
CLA Commonwealth of PA – April Training	4/12/2018	CliftonLarsonAllen LLP	4.0
CLA Commonwealth of PA – April Training	4/12/2018	CliftonLarsonAllen LLP	9.0
CLA Pittsburgh Year-End A&A Update	11/14/2017	CliftonLarsonAllen LLP	3.0
CLA Pittsburgh Year-End A&A Update	11/14/2017	CliftonLarsonAllen LLP	1.0
CLA Commonwealth of Pennsylvania Accounting and Audit Update – October 2017	10/18/2017	CliftonLarsonAllen LLP	3.0
Promise Leadership Series: Session 4 "CLA Promise in Action: Putting it All Together" (Invitation Only)	9/27/2017	CliftonLarsonAllen LLP	19.0
CLA Commonwealth of PA - August Training	8/24/2017	CliftonLarsonAllen LLP	4.5
CLA Commonwealth of PA - August Training	8/24/2017	CliftonLarsonAllen LLP	3.0
CLA 2017 Government Training Academy	7/21/2017	CliftonLarsonAllen LLP	3.0
Making Connections: The 2017 Regulated Industry Conference General Sessions	6/16/2017	CliftonLarsonAllen LLP	2.0
Making Connections: The 2017 Regulated Industry Conference PSG breakout	6/16/2017	CliftonLarsonAllen LLP	6.0
Promise Leadership Series: Session 1 – Understand and Deliver (Invitation Only)	5/10/2017	CliftonLarsonAllen LLP	23.0
CLA Project Management Training	5/2/2017	CliftonLarsonAllen LLP	6.0
CLA Commonwealth of PA Training - Ethics & Audit Day	3/30/2017	CliftonLarsonAllen LLP	9.0
CLA Commonwealth of PA Training – S Day GASB Update	2/8/2017	CliftonLarsonAllen LLP	5.0
2017 ISSG/BRS Update	1/26/2017	CliftonLarsonAllen LLP	16.5



B. Quality control procedures and peer review report



In the most recent peer review report, dated November 2019, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in *Uniform Guidance*.





Report on the Firm's System of Quality Control

November 21, 2019

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, 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*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

C. License to practice in the state of Florida





Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CLIFTONLARSONALLEN LLP

4501 TAMiami TRAIL N
SUITE 200
NAPLES FL 34103

LICENSE NUMBER: AD0005891

EXPIRATION DATE: DECEMBER 31, 2021

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D. Brochures



State and Local Governments

Position your entity to provide effective and efficient governmental services to your constituents.

Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens.



What's on your mind?

- Providing accurate and meaningful financial information to stakeholders, decision makers, and your constituents
- Maintaining quality services in the face of revenue reductions
- Responding to regulatory pressures and complexities
- Finding new ways to operate more effectively and efficiently
- Planning and restructuring to accommodate changing citizen needs

A unique approach

Our 600 professionals serve more than 1,700 local, county, and state government agencies. It has been our primary focus for more than 40 years. We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our goal is to become familiar with all aspects of your operations, not just the information needed for the year-end audit. Our CPAs and consultants will stay in touch with you throughout the year, so we can offer solutions to challenges as they arise. You'll benefit from a close personal connection with a team of professionals devoted to government agencies.

How we can help

- Audit, review, and compilation of financial statements
- Compliance audits (HUD, OMB Circular A-133)
- Performance audits
- Forensic auditing
- Fraud risk management and fraud investigations
- Internal audit
- Risk assessments
- Strategic, financial, and operational consulting
- Implementation assistance for complex GASB statements
- Outsourced accounting and public administration
- Tax planning and compliance (1099, payroll, sales tax)
- Information security
- Training and educational seminars



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

A member of
Nexia
International

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