

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

CITY OF CLEARWATER

RFP #36-20

June 2nd, 2020

PROPOSER

Carr, Riggs & Ingram
600 Cleveland St. Suite 1000
Clearwater, FL 33755
727.446.0504



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors
CRlcpa.com

SUBMITTED BY

David Alvarez
Partner
dalvarez@cricpa.com

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LETTER OF TRANSMITTAL AND INDEPENDENCE



Dear City of Clearwater Auditor Selection Committee:

The Clearwater practice of CRI is privileged to propose on audit services for the City of Clearwater. Dating back to our days as Harper Van Scoik & Co. formed in 1963, we have called Clearwater home for 57 years! Since merging in with CRI in 2008, we've continued to provide "Big Firm Resources" with "Small Firm Services" to the citizens of Clearwater.

We have carefully reviewed the RFP, and identified the City's needs and our solutions on the following page. All terms and conditions of the RFP are understood and acknowledged. ***We are committed to completing the work and providing the required reports on time.***

We confirm that Carr, Riggs, & Ingram (LLC) (CRI) is independent of the City of Clearwater as defined by Generally Accepted Auditing Standards and by standards of the U.S. Government Accountability Office's (GOA) *Government Auditing Standards*. Additionally, we affirm we are independent of the City of Clearwater component units as defined by the same standards.

Our Clearwater partner in charge, David Sietsma, has served with City Manager Bill Horne on the Pinellas Community Foundation's Board of Governors. Mr. Horne serves on this board in a personal capacity, not as a representative of the City. This relationship does not constitute a conflict of interest relative to performing the audit.

Outlined below are several major points which we believe demonstrate we are the most qualified group of professionals with the desire and ability to serve the City of Clearwater as its independent Certified Public Accountants. The advantages to you are:

- CRI has a superior team of professionals with extensive governmental and single audit experience to commit to this engagement. Our Clearwater office is currently the auditor for **10 governmental entities, the internal auditor for Pasco County, Pinellas County Schools** and performs at least 8 Federal and State Single Audits each year. **CRI currently provides services to over 200 governments in Florida including 22 counties and over 46 municipalities.**
- CRI's partners are active members of the team throughout the audit process. They will be "in the field" working and supervising other members of the team. In addition, the City of Clearwater's financial statements will be reviewed by two partners. A partner will also present the financial statements to the Commission and will offer to meet one on one with any Commission Member to discuss the audit plan or report.
- CRI has a significant presence in Florida, with 21 local offices staffed by over 300 professionals. Your audit will be staffed by the **Clearwater office of Carr, Riggs & Ingram, LLC.**
- CRI will be a valuable resource to the City of Clearwater. We are always just a phone call away and can be at the City at a moment's notice. Our team members work with your staff throughout the year to address any accounting issues or concerns that arise. Consistent communication and prompt response to the governmental entities that we serve results in more accurate financial statements and a more efficient audit.
- CRI will bring a fresh approach to the City of Clearwater's audit. Due to the breadth of resources in CRI with governmental audit experience, we are able to offer the City a fresh approach to its audit.
- CRI's audit practice is heavily oriented to the public sector. **Over 40% of our audit clients throughout the Southeast are audited under Government Audit Standards issued by the Government Accountability Office (Yellow Book).** No other firm in Florida can match the government experience of CRI.
- CRI has additional service offerings that makes it unique. Because of the size of CRI, we are able to offer the City of Clearwater additional services, such as IT risk assessments and audits of construction contractor compliance.

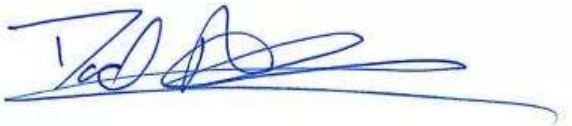
David Alvarez is authorized to make representations for the firm. He can be reached at the address and telephone number shown below or at dalvarez@cricpa.com. CRI's Federal ID number is 72-1396621.

We believe that CRI is the best qualified firm to audit the City of Clearwater due to our extensive experience and depth of knowledge in auditing municipalities in Florida. Additionally, our prior experience with auditing local governments will allow us to be more efficient and effective.

We welcome the opportunity to demonstrate to you the same teamwork, expertise and responsiveness that have made us one of the fastest growing public accounting firms in the United States. We appreciate your consideration, and we encourage you to contact us with any questions as you review our proposal. This proposal is a firm and irrevocable offer for one hundred twenty (120) days (as extended in the event of a protest).

The City of Clearwater will be one of the most important clients of CRI. We assure you that you will receive the highest level of service.

Sincerely,



David Alvarez
Engagement Partner
600 Cleveland St. Suite 1000
Clearwater, FL 33755

UNDERSTANDING & MEETING YOUR NEEDS



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

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	Express opinion on the fair presentation of the City's financial statements, which also includes all non-major funds of the City.	<ul style="list-style-type: none"> CRI has selected an expert team experienced in auditing Florida cities to perform your audit. The team will utilize specialized audit tools created by CRI, tailored to the needs that Florida cities require.
Technical	Provide an "in-relation-to" opinion on required supplementary information and perform limited procedures on other supplementary information included in the CAFR.	<ul style="list-style-type: none"> Perform procedures on required supplementary information and other information included in the CAFR using our highly trained governmental staff.
Technical	Provide report on internal controls over financial reporting and on compliance and other matters in accordance with Government Auditing Standards.	<ul style="list-style-type: none"> Utilizing our detailed planning approach with our experienced team, prepare an audit approach that effectively and efficiently audits the required elements in a government auditing engagement.
Technical	Perform single audit in accordance with Uniform Guidance and Chapter 10.550, Rules of the Auditor General, and provide all reports and as required by Federal and Florida State single audit requirements. Complete and submit the certified Data Collection Form to the Federal Audit Clearinghouse.	<ul style="list-style-type: none"> Perform single audit efficiently with our highly trained single audit team which will be overseen by specialist partners with the AICPA Advanced Single Audit Certifications. Ensure that all filings required in a single audit are made by the auditor during a single audit engagement.
Technical	Provide all reports required by the Florida General including the management letter and investment compliance attestation report.	<ul style="list-style-type: none"> Perform specialized compliance procedures required in Florida governments using our highly trained staff to issue all reports required for the Florida Auditor General.
Technical	Audit the special purpose Schedule of Revenues and Expenditures of Emergency Medical Services and render opinion if the schedule is presented fairly.	<ul style="list-style-type: none"> Utilize our highly trained staff in auditing Pinellas County entities to render this opinion that is specific to Pinellas County EMS providers.
Relational	The City expects and deserves continuous communication throughout the year in order to avoid surprise findings at the end of the audit each year.	<ul style="list-style-type: none"> Communicate regularly with management throughout the year to ensure City is prepared with new standards or has through any significant transactions. In addition, we use standard status meetings with management in order to hold everyone accountable in order to meet all deadlines, internal and external.



ADDITIONAL SERVICES PROVIDED AT NO EXTRA CHARGE



CRI and its professionals are highly skilled at providing an extensive range of services to a variety of government clients. Clearwater will be a top-priority client of the firm, we would like to offer additional services to the City for no additional cost. If selected as your new auditor, CRI would also perform the following value-added services for no charge:

- **System penetration testing and independent IT security analysis** to provide you with insights related to possible system vulnerabilities and the extent to which the City's data is secure from malicious activity.
- **8 Hours of Professional CPE Training** which will be customized for the City of Clearwater based on your preferences and access to applicable classes from our library of training webinars available for your review.





FOUNDED IN 1997 • **10 STATES**  • **25+ MARKETS**



1900+
PROFESSIONALS



300+
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+
CLIENTS



20+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

CLIENT SERVICE.

RESPECT.

INTEGRITY.



SERVICES

Accounting & Auditing
Advisory
Business Support & Transactions
Business Tax
Employee Benefit Plans
Governance, Risk & Assurance
Individual Tax & Planning
IT Audits & Assurance

INDUSTRY EXPERTISE

Captive Insurance
Construction
Financial Institutions
Governments
Healthcare
Institutional Real Estate
Insurance
Manufacturing & Distribution
Nonprofits

CRI FAMILY OF COMPANIES



Auditwerx



CRI Advanced Analytics



CRI Capital Advisors



CRI Solutions Group



CRI TPA Services



Level Four Advisory Services



Paywerx



Preferred Legacy Trust



CRI'S GOVERNMENTAL EXPERTISE



Audit
450+ governmental
 entities with annual revenues
 totaling **\$20 Billion**



150+ governmental
 entities with federal funds
 totaling **\$2.2 Billion**

140+ Single audits for
 governmental entities



Single Audit Resource Center's
 Award for Excellence in Knowledge,
 Value, and Overall Client Satisfaction



Member of AICPA's Government
 Audit Quality Center



Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA,
 CGEIT, CTGA, CFF, CGMA, and CGAP

CLIENTS WITH ANNUAL REVENUES UP TO:



School Districts
\$1 Billion



Municipalities
\$1.2 Billion



Agencies/Authorities
\$3 Billion

FIRM QUALIFICATIONS AND EXPERIENCE



FIRM PROFILE AND STAFF BREAKDOWN

Established in 1997, Carr, Riggs & Ingram, LLC (CRI) is a top 25 regional certified public accounting and consulting firm with roots going back to 1972. CRI has over 1,900 professionals and 65 offices throughout Florida, Alabama, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee, Texas and New Mexico. CRI provides a wide variety of high-quality, cost-effective accounting, assurance, tax and consulting services to individuals, businesses (both publicly and privately held), governmental entities, and non-profit organizations throughout the United States. CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team's combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- **450+ governmental entity clients across the South totaling approximately \$22 billion in total revenues, and**
- **Municipality clients of up to \$1.2 billion in total revenues**

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

We are proud members in good standing of the following organizations:

- The American Institute of Certified Public Accountants (AICPA)
- The Governmental Audit Quality Center of the AICPA
- AICPA Private Companies Practice Section
- Employee Benefit Plan Audit Quality Center of the AICPA The Center for Audit Quality of the AICPA
- The Public Company Accounting Oversight Board
- The Florida Institute of Certified Public Accountants (FICPA) Florida Government Finance Officers Association (FGFOA)

Members of the above voluntary organizations are select CPA firms recognized in the profession to be of the highest caliber. As a result, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices. Our team members are regular presenters at state and local chapter FICPA and FGFOA events. We are also active members in The Space Coast League of Cities and support the League with their accounting services.

FIRM QUALIFICATIONS AND EXPERIENCE



The City of Clearwater's audit will be staffed with team members from the **Clearwater office**. We have proposed a team consisting of 10 team members from the Clearwater office. The Clearwater office currently has 15 audit team members on staff, including 2 partners. Specialists and consulting partners may be utilized from other offices of CRI should the need arise during the audit process. CRI is a full service firm providing high quality audit, accounting, tax and consulting services.

All staff in this engagement will be employed on a full-time basis. Other audit team members are available and whose services will be utilized as deemed necessary based on the audit plan. All resumes and applicable certifications are included in this proposal.

Provided below is a staff **breakdown of the composition of the Audit teams for CRI's Government practice**.

Government Staff Employee Classification	Total Number	Number of CPA's
Partners	183	182
Audit Managers	126	126
Audit Supervising Seniors	85	43
Audit Seniors	132	53
Audit Staff	243	38
Total: Carr, Riggs, & Ingram	769	442

JOINT VENTURE OR CONSORTIUM

We maintain the qualified staff and experience to complete the City's requirements in a timely matter. This engagement will not be a joint venture or consortium.

FIRM QUALIFICATIONS AND EXPERIENCE



GOVERNMENT EXPERIENCE

CRI has specialized in serving the government industry for many years; our proposed team delivers a depth of resources that ensure we understand your challenges and key factors associated with your audit. We will utilize our innovative solutions and tailored government tools and experience to design highly efficient and effective audit strategy.

CRI's government audit professionals have extensive experience on financial statement audit engagements conducted under Governmental Auditing Standards and implemented the full range of GASB statements on a variety of entity types. Our government team's 1,100+ years of combined experience is derived from the following:

- **500+ current governmental** entity audit and consulting clients;
- **200+ Florida governmental entity audit and consulting clients served;**
- **20+ Florida counties audited**, plus consulting services provided to multiple other Florida cities;
- CRI has over **25 governments that have over \$1 billion of revenue/assets**
- Nearly **50 CRI clients obtained the GFOA's CAFR certificate of excellence;**
- Performance of **single audits for approximately 30% of all governmental clients, with federal funds totaling more than \$2.8 billion and state funds totaling more than \$375 million (where single audit is required)**
- We have created government-specific tools which facilitate efficient and effective audit procedures in various areas including: federal/state single audits, FRS pension testing, and compliance testing;
- We host regular in-person and online government CPE training sessions;
- We have a detailed understanding of the key matters and nuances associated with the operations of Florida cities and Florida specific compliance requirements; and
- We participate on committees for standard setting bodies, giving us **advanced notification and allowing us to help shape the upcoming standards;** we share our insights with our clients.



GASB EXPERIENCE

CRI has a dedicated industry line to serve our state and local government clients, which is spearheaded by some of the partners who will be assigned to this engagement. This includes Ray Roberts, who oversees the industry line to ensure proper implementation of GASB standards and works with other partners across the firm to ensure best practices and implementation are brought directly to our clients nationwide. In addition, Engagement Partner David Alvarez works directly with Ray and the entire **government industry line to conduct relevant research, complete industry line documents, and provide training** internally to our team members and externally across the region. Members of CRI's governmental team also serve on various committees working directly with GASB and providing input in order to assist with implementation understanding. These committee appointments allow us to stay abreast of new accounting standards issued by GASB and the AICPA, which gives our clients ample time to assess the impact of the new standards before the required implementation dates.

CRI's government audit professionals have extensive experience on financial statement audit engagements conducted under Governmental Auditing Standards, implementing the full range of GASB statements on a variety of entity types. Recently, we have assisted with the early implementation of GASB 84 for several entities, and are **prepared to assist in implementation** of GASB 84, 87 and 91, three new pronouncements coming into place during the coming years.

FIRM QUALIFICATIONS AND EXPERIENCE



FEDERAL AND STATE SINGLE AUDIT EXPERIENCE

Our governmental team performs annual Single Audits of Federal and State Funds for more than 150 separate entities totaling over \$2.8 billion in federal awards and \$375 million in annual state awards (in the states that require a state single audit).

Our local single audit practice is overseen by Lorri Kidder who is assigned to your audit as a Single Audit Partner. Lorri works on multiple single audits every year including numerous single audits where she serves as the Engagement Quality Control Reviewer. She's also earned the AICPA's Advanced Single Audit Certification. Proprietary tools, including Florida state single audit risk assessment templates, were developed in collaboration with David Alvarez (your Engagement Partner), Lorri Kidder and Rob Lemmon and were updated for the changes in the rules which became effective last year.

Single audits are an important part of what we do as a firm and a major area of specialization. We are proud of our 10 professionals who have earned the **AICPA's Advanced Single Audit Certification**, and are excited about the additional professionals that have earned the Intermediate Certification and are now studying for the advanced certificate.

CRI received the **Single Audit Resource Center (SARC) Award for Excellence in knowledge, value, and overall client satisfaction**. This award recognizes audit firms who provide an outstanding service to their clients. The award is based on feedback received from over 25,000 nonprofit and government entities about the knowledge of their auditors, the value of the services rendered, and overall satisfaction with their 2018 fiscal year end audit.



Our government experts are highly involved in the government accounting and auditing industry. Below is a summary of some of the outstanding accomplishments achieved by CRI and its professionals:

- Chairman and current member of the **AICPA Auditing Standards Board**
- Member of the **AICPA Government Audit Quality Center**
- Chairperson of the **AICPA Government Technical Issues Committee**
- Member of the **AICPA's Governmental Accounting and Auditing Committee**, involved in developing the State and Local Governments Audit and Accounting guide
- Member of team that answers questions for the **AICPA Center for Plain English for Government**
- Member of **GAO Advisory Board** on Government Audit Standards
- Recipient of the **Single Audit Resource Center (SARC) award for excellence**
- 10 AICPA certified **advanced single audit specialists**
- Subcontractor for AICPA to inspect Single Audit engagements performed by other CPA firms as part of the AICPA Enhanced Peer Review Process
- Chairman of **Oversight Task Force of the AICPA Peer Review Board**
- Active members of the **GFOA and FGFOA**
- Experts conducting **CAFR reviews** for GFOA's certificate of excellence program
- Contributing authors to the FICPA's "Compliance Auditing in Florida" practice team
- Member of the FICPA's **State and Local Government Committee**
- Member of the FICPA's **Government Standards Review Committee**
- Member of the FGFOA's **Technical Resources Committee**
- Regular **speakers at educational programs** on government accounting and auditing
- Expert **authors of various technical articles** which we proactively share with our clients



2019 PEER REVIEW REPORT



CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program. The most recent review of our firm was performed in 2019 by Brown Edwards. The quality control reviews **did** include a review of specific local government engagements. A copy of our most recent report is presented on the following page.

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years.

FEDERAL & STATE DESK REVIEWS

CRI meets all specific requirements, rules and regulations imposed by state and federal law. CRI has not been the subject of any disciplinary actions, nor are we aware of any actions pending, involving any regulatory bodies or professional organizations in the last 3 years. The Firm's governmental audit work is subject to normal, recurring peer and state regulatory reviews. No adverse findings have resulted from those reviews. We received a *Pass* result, the highest possible result, in our most recent peer review and a copy has been included below.

Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 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, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

As 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.

Your Success is Our Focus

319 McClanahan Street, S.W. • Roanoke, Virginia 24014-7705 • 540-345-0936 • Fax: 540-342-6181 • www.BEcpas.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 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*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 3, 2019



David Alvarez, CPA

Engagement Partner

dalvarez@CRIcpa.com

727.324.1232

813.846.3949 (mobile)

Representative Clients

- City of Largo, FL
- City of Treasure Island
- City of Gulfport, FL
- Pasco County, FL
- Sarasota County, FL
- Manatee County, FL
- Sumter County, F
- Lee County Mosquito Control District
- Lee County Hyacinth Control District
- District School Board of Pasco County
- District School Board of Pinellas County
- Florida State Fair Authority

Past Clients

- Pinellas County
- Hernando County
- City of Tampa, FL

Experience

David has been in public accounting for 15 years. His first 5 we were with KPMG before joining CRI for the last 10. David has experience working with some of the most complex government, non-profit, and public traded companies in the Bay Area.

David is an instructor for CRI's firm wide CPE week and serves on the Quality Control Committee for our government/non-profit industry line. He's conducted numerous speaking engagements for the FGFOA, FICPA and universities throughout Florida. David is a member of the FICPA committees for State and Local Governments, and Policies and Auditing Standards.

David sits on the Florida Holocaust Museum board of directors and is also a member of Leadership Tampa Bay class of 2020.

Education, Licenses & Certifications

- Masters of Accountancy, University of South Florida
- BS, Accounting, Florida State University
- Certified Public Accountant
- Certified Valuation Analyst
- Chartered Global Management Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)



Rob Lemmon, ACA

Quality Control Review Partner

rlemmon@CRLcpa.com

352.548.3645

Representative Clients

- City of Jacksonville, FL
- Pasco County, FL
- Sumter County, FL
- Clay County, FL
- Dixie County, FL
- Gilchrist County, FL
- St. John's County, FL
- Flagler County, FL
- Alachua County, FL
- Nassau County, FL
- City of Gainesville, FL
- City of Wildwood, FL
- Howey in the Hills, FL
- Town of Callahan, FL
- Town of Cross City, FL
- Town of Inglis, FL
- JEA
- Gainesville Regional Utilities
- Cedar Key Water & Sewer District
- Big Bend Water Authority
- University of California, Irvine

Experience

Rob has worked as an auditor for 12 years. Before joining CRI, he spent 7 years working with PwC gaining experience in various sectors performing annual audits and quarterly reviews for publicly listed entities, private companies, non-profit entities and governmental entities. Rob worked for PwC at their London, Bermuda and Los Angeles offices. He is proficient in US and UK GAAP as well as IFRS.

Rob has conducted a large volume of Single Audits for governmental and non-profit entities and has been selected by CRI to serve as a Single Audit Specialist and Engagement Quality Control Reviewer for the firm. He has also performed and overseen testing of internal controls, under section 404 of the Sarbanes-Oxley Act, and audits for publicly listed clients.

Since joining CRI, Rob has expanded his specialty for Governmental auditing and Single Audit compliance testing and has led a number of large City and County audits. He has also conducted training sessions of Governmental Accounting Standard updates and audit quality initiatives and has presented at FGFOA Chapter meetings. He also serves as an expert CAFR reviewer for the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.

Education

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

Professional Affiliations

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



Lorri Kidder, CPA

Single Audit Partner

lkidder@CRLcpa.com

727.324.1241



Representative Clients

- Manatee County- Single Audit Only
- Pinellas County School Board – Single Audit Only
- Pasco County School Board – Single Audit Only
- City of Largo – Single Audit Only
- City of Gulfport - Single Audit Only
- School Board of Manatee County – Internal Audit Only
- Personal Enrichment through Mental Health Services –Single Audit
- Operation PAR, Inc. – Single Audit Only

Experience

Lorri is known to her clients as a genuine people person and is well-respected for providing proactive accounting strategies that maximize profitability. She also helps young accountants to further their professional development by serving as a mentor.

She also performs various types of not-for-profit audits. Her expertise includes child welfare organizations, healthcare-related, foundations, member-based organizations, and religious organizations as well as Federal and State Single Audits. She has earned her Advanced Single Audit Certificate and the Not-for-profit 2 Certificate from the AICPA.

She is a member of the firm's fraud, forensic, and valuations accounting services team and provides client education dedicated to preventing fraud and creating internal controls within their organizations.

Education, Licenses & Certifications

- University of Missouri, Kansas City - Bachelor's
- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Chartered Global Management Accountant (CGMA)

Professional Affiliations

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



David Mills, CPA

IT Audit Partner

dmills@CRLcpa.com

334.437.8332

Representative Clients

- City of Port Orange
- City of Troy, Alabama
- City of Largo, Florida
- City of Tallahassee
- City of Huntsville Utilities, Alabama
- Alachua County, Florida
- City of Gainesville
- Clay County, Florida
- Pinellas County School District
- St. Johns County, Florida
- Holmes County, Florida
- Walton County, Florida
- Leon County Schools, Florida
- St. Johns River Water Management District
- Flagler County, Florida
- Jefferson Parrish Schools, Louisiana
- Tangipahoa Parrish Schools, Louisiana

Experience

David has more than 20 years of IT experience. His specialties include IT compliance/audit, IT security, risk analysis, disaster recovery, network design, installation, and implementation. David's accomplishments include IT assessments/audits for Sarbanes compliance; Health Insurance Portability and Accountability Act; Gramm Leach Bliley; Federal Financial Institutions Examinations Council; SOC 1, 2 & 3; and the Bank Secrecy Act. David served as an IT liaison for many education and government agencies.

David has designed, configured, and installed complete IT systems for large and medium size local and state government, education, financial, legal, medical, and manufacturing entities. David has served on the faculty of Troy University as an Adjunct Professor, a speaker and instructor for groups and associations such as the AICPA IT Executive Committee and Florida Tax Collectors Association.

Education, Licenses & Certifications

- Bachelors, Physics, TROY University
- Masters, TROY University
- Certified Information Systems Auditor

Professional Affiliations

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



Heather Mosier, CPA

Single Audit Senior Manager

hmosier@CRLcpa.com

561.427.0300

Representative Clients

- Pasco County Board of County Commissioners- Single Audit
- Pinellas County Schools
- City of Largo
- Bridges of America- Single Audit
- Morton Plant Mease Foundation, Inc.
- The ARC of Tampa Bay, Inc.
- The ARC of Tampa Bay Foundation, Inc.
- Operation PAR, Inc.
- AMI Kids, Inc.
- Insurance Office of America
- Operation PAR, Inc.
- Cardno USA

Experience

With more than 13 years of experience in public accounting, Heather has significant experience performing single audits and serving not-for-profit clients. Her experience with not-for-profits includes foundations and associations, as well as entities engaged in social welfare. Heather is responsible for managing the engagement team in the field, working with the clients and developing solutions. In addition, Heather is a certified fraud examiner and brings a complete understanding of prevention and detection controls to her clients.

Heather is a member of Rotary of Winter Garden and Junior League of Orlando. She also is a graduate of Leadership Pasco and Leadership Tampa Bay.

Education, Licenses & Certifications

- BS, Accounting, University of South Florida
- Certified Public Accountant
- Certified Fraud Examiner

Professional Affiliations

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



John Brielmaier, CPA

Audit Manager

jbrielmaier@CRLcpa.com

727.324.1247

Representative Clients

- District School Board of Pinellas County
- District School Board of Pasco County
- Pasco County, FL
- City of Largo, Florida
- Lee County Mosquito Control District
- Lee County Hyacinth Control District
- AMIkids, Inc.
- Carlton Manor, Inc.
- Operation PAR, Inc.
- Clearwater Marine Aquarium
- Sun Print Management
- City of Cape Coral – Special Project for Internal Audit Department

Experience

John is entering his 8th year in public accounting, all with Carr, Riggs, & Ingram. He is a rising star on our team focusing primarily on government and large non-profit engagements. John has extensive experience and training in yellow book, GASB, and single audit.

As an audit manager, John is responsible for preparing the preliminary audit plan, being on-site to oversee all testing, and supervising all senior and staff level accountants. He also is involved in testing of the highest risk/most complex areas of the audit.

John is also on the Board of Directors of Creative Pinellas, Inc as well as the Tampa Bay Community Development Corporation.

Education, Licenses & Certifications

- BS, Accounting, University of South Florida
- Certified Public Accountant (CPA) - Florida
- Certified Information Technology Professional (CITP)
- Certified Information Systems Auditor (CISA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Information Systems Audit and Control Association (ISACA)



Trisha Alcala

Supervising Senior

talcala@CRIcpa.com

727.324.1236

Representative Clients

- District School Board of Pinellas County
- District School Board of Pasco County
- Pasco County Property Appraiser
- Pasco County Sheriff's Office
- Pasco County Supervisor of Elections
- Florida State Fair Authority
- City of Treasure Island, Florida
- City of Gulfport, Florida
- City of Largo, Florida

Experience

Trisha is in her 6th year of public accounting, all with CRI. Trisha has been involved with several types of audit engagements for clients in industries including governmental entities, not-for-profit and for-profit clients and healthcare.

As a senior level accountant, Trisha is responsible for fulfilling components of the engagement required for completion. She is currently working towards obtaining the CPA license.

Education, Licenses & Certifications

- BS, Accounting, University of Tampa
- MBA, MS Accounting, University of Tampa
- Actively sitting for CPA Exam



Amanda Elliott

Single Audit Senior

aelliott@CRIcpa.com

727.324.1248

Representative Clients

- City of Largo
- City of Gulfport
- The Arc of Tampa Bay
- Pinellas County School Board-Single Audit
- Pasco County School Board-Single Audit
- Pasco County, Florida

Experience

Amanda is approaching her 5th year of public accounting, all with CRI. She has worked predominantly with government and non-profit clients in her career and brings great hands on experience with federal and state single audits.

As an audit senior, Amanda is responsible for fulfilling requirements of the single audit engagement and will work closely with Heather and Lori. Amanda is actively sitting for the CPA exam.

Education, Licenses & Certifications

- BS, Accounting, University of South Florida
- Master of Accountancy, University of South Florida

Professional Affiliations

- Florida Institute of Certified Public Accountants (FICPA)



Kristen Akel, CPA

Staff Accountant

kakel@CRIcpa.com

727.324.1240

Representative Clients

- Pasco County BOCC
- Pasco County Sheriff's Department
- Pasco County Property Appraiser
- Pasco County Supervisor of Elections
- District School Board of Pasco County
- District School Board of Pinellas County
- City of Largo, Florida
- City of Gulfport, Florida
- City of Treasure Island, Florida

Experience

Kristen is approaching 3 years with CRI. She started as an intern and was hired to the audit team after obtaining her Master's degree. Kristen has been working on government engagements in a staff accountant capacity and brings outstanding knowledge of federal and state programs.

Education, Licenses & Certifications

- Masters, Accounting, North Carolina State University
- BS, Accounting, Saint Leo University
- Certified Public Accountant

Professional Affiliations

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



Megan Trieber

Staff Accountant

mtrieber@CRLcpa.com

727.324.1240

Representative Clients

- Pasco County FL BOCC
- Pasco County Property Appraiser
- Pasco County Tax Collector
- Pasco County Sheriff's Office

Experience

Megan came to CRI with an impressive resume having received her Bachelor's and Master's degrees in Accounting from USF. She was an intern with CRI for 4 months and also interned at the Port of Tampa Bay as well. She's been crafting her audit skills working in a mix of government and non-profit entities.

Education, Licenses & Certifications

- Masters, Accounting, University of South Florida
- BS, Accounting, University of South Florida
- Passed all 4 parts of the CPA exam

Professional Affiliations

- Florida Institute of Certified Public Accountants (FICPA)

CONTINUING PROFESSIONAL EDUCATION



CRI understands that comprehensive training is integral to help shape employee success and the quality of a professional services firm is determined by its people and the firm's investment in them. Therefore, we have a comprehensive plan to provide quality training to our team and ensure high quality services are routinely provided to you, and each of CRI's professional staff's CPE records are reviewed annually to ensure that they are in compliance with 61H1-33.0035 Florida Administrative Code, regarding Continuing Professional Education (CPE). Our CPE plan includes:

- **Technical Training at CRI's CPE Week:** Firm-wide event enabling collaboration and networking along with over 100 in-house training sessions, including government auditing, single audits, and managing audit engagements;
- **Specialty Training:** Industry specific training, includes government and single audit classes;
- **IT Audit Schools:** We are investing in the future of audit with three progressive levels taught by AICPA leaders;
- **CRI's Leadership Academy:** Over 10 sessions related to teamwork, delegation, and business writing



CONTINUING PROFESSIONAL EDUCATION



The table below provides a summary of the CPE hours earned during the last three years by each member of the engagement team. Full class listings will be provided upon request.

TEAM MEMBER	PROFESSIONAL HOURS	GOVERNMENT HOURS
David Alvarez	186	107.2
Rob Lemmon	118.5	108
Lorri Kidder	198.5	168
David Mills	117	35
Heather Mosier	122.5	90
John Brielmaier	117.5	77
Trisha Alcala	185	86.5
Amanda Elliott	101.5	49
Kristen Akel	130	35
Megan Treiber	11	5

COMMITMENT TO STAFFING

We recognize the importance of maintaining team continuity not only at the partner and manager level but all the way to the staff level. We will commit to maintaining the same team throughout all years of the contract to the greatest extent possible (i.e., the team listed in this proposal will also be the team working on the audit in the second and third years of the engagement) and the overall team size will not change from year-to-year. Maintaining continuity benefits both us and our clients with increased efficiency over time in performing the audit. Continuity enables us to focus on substantive issues rather than start-up concerns, and it fosters a strong working relationship between our team and your personnel. Continuity of staffing is a priority in staff assignment decisions, and we will work hard to achieve a high degree of staff stability from year to year on the engagement. As a top-priority client, the City can expect CRI to provide consistent audit teams each year.

ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES



See Appendix A - We have not provided detail contact information of every client on our list. We value the privacy of our client's information. Our policy is to ask clients in advance of providing their information to obtain their permission. Should you wish to contact any client listed please let us know and we will be happy to obtain their permission for you to contact them.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES



In the table below, you will see 5 additional government engagements performed by the Clearwater office of CRI in the last 5 years. Additional references are in Tab 4.

ENGAGEMENT	ENGAGEMENT PARTNER	AUDIT MANAGER	TOTAL HOURS	SCOPE OF WORK	Contact Name and Phone Number
Pasco County, FL 2017 to present	David Alvarez	John Brielmaier	3,775	Audit Single Audit CAFR Review PAFR Review	Manny Long 352.521.4581
Pinellas County School Board 2010 to present	David Alvarez	John Brielmaier	1,400	Audit Single Audit Construction Contract AUPs Investment Controls AUPs CAFR Review	Kevin Smith 727.588.6172
Pasco County School Board 2017 to present	David Alvarez	John Brielmaier	1,200	Audit Single Audit Construction Contract AUPs CAFR Review	Dominick Cristofaro 813.794.2086
Largo, FL 2012 to present	David Alvarez	John Brielmaier	800	Audit Single Audit CAFR Review Data Analytics - P-card Process	Kim Adams 727.587.6747
Gulfport, FL 2010 to present	David Alvarez	N/A	500	Audit Single Audit CAFR Review	Cheryl Hannafin 727.893.1014

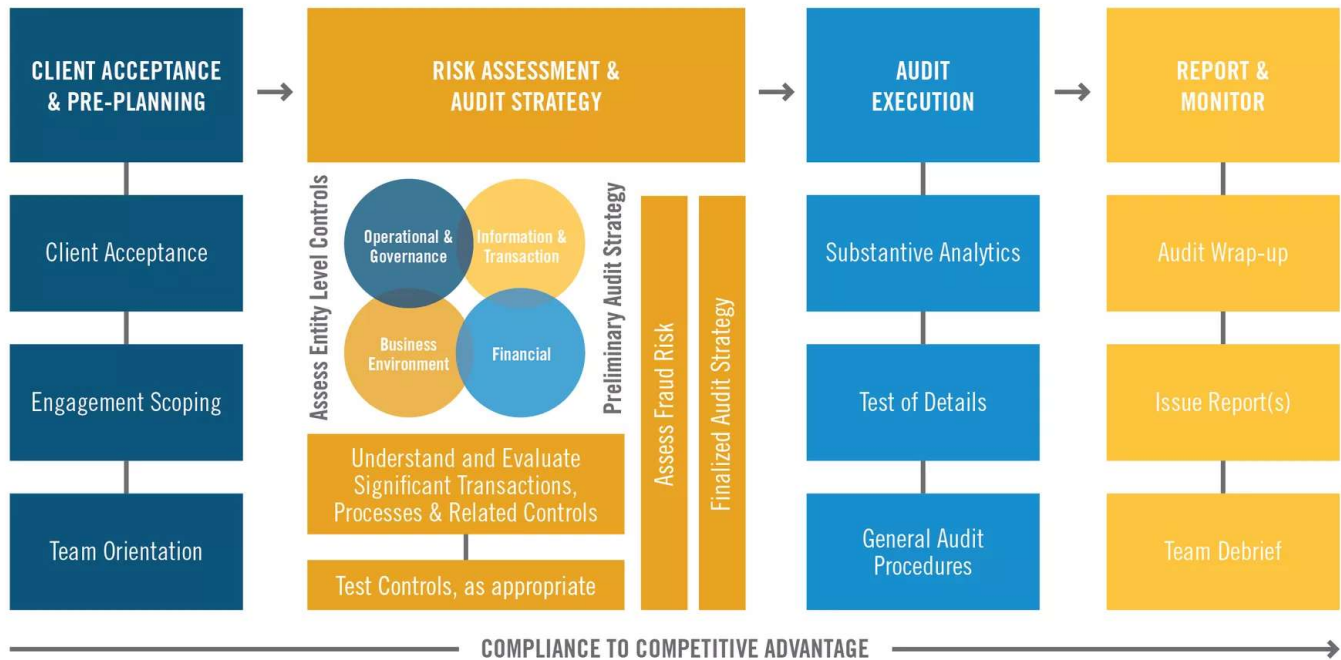


AUDIT APPROACH FOR THE CITY OF CLEARWATER



SEGMENTATION

We segment our audits into four (4) segments: client acceptance and pre-planning, risk assessment and audit strategy, audit execution, and report and monitor.



STAFF AND HOURS ASSIGNED TO EACH SEGMENT

Staff Level	Client Acceptance & Pre-Planning	Risk Assessment & Audit Strategy	Audit Execution	Report & Monitor	Total
Partners	0.4%	3.5%	6.4%	2.1%	12.4%
Managers	0.2%	4.4%	14.9%	1.8%	21.2%
Supervisory Staff	0%	7.1%	27.3%	1.1%	35.4%
Staff	0%	6.2%	24.8%	0.0%	31.0%
Total	0.5%	21.2%	73.3%	5.0%	100%

EXTENT OF EDP SOFTWARE

CRI uses both IDEA and Active Data, which are highly powerful data analytic tools, in our audit engagements. All seniors have been trained on Active Data which allows them to perform very robust data analytic processes and analysis. We also use specialized IDEA trained experts for highly complicated analysis that any engagement team can request assistance from an expert at any time. As clients are now able to generate very large populations of data we use Computer Assisted Auditing Techniques (CAATs) increasingly in all engagements. There are many areas in City engagements that are very effective in using CAATs to allow us to test complete populations effectively, while increasing effectiveness by being able to focus on items of highest risk. We typically use **CAATs to test journal entries** throughout the year, a step that is required by auditing standards in all audits, as well as to **test enterprise fund billing processes**.

APPROACH TO UNDERSTANDING INTERNAL CONTROLS

In our approach around internal controls we will begin with documentation that is already in place for Clearwater, for example process narratives/policy manuals. We will review documentation in place and site with process owners to gain an understanding of the process and the key risks throughout the various processes and control environments throughout the City. Where significant risks in processes are identified we will determine if controls are in place to mitigate risks to financial reporting. For example, in the cash disbursement process a key risk is paying an invoice that has not been approved by a department or purchaser. The key control would be the review and approval process of invoices. Through this process we also identify controls that are effective for us to test and rely upon in order to reduce the amount sampling and analytical procedures we perform.

We would expect to test controls in the following areas, in order to conduct a more effective and efficient audit: cash disbursements, cash receipts, revenue billing, and payroll.

The second component of internal controls that gain an understanding are information technology general controls (ITGC). These controls will be considered carefully during our evaluation of internal control over financial reporting. The controls that mitigate these risks are important because of their pervasive effect on the reliability, integrity, and availability of processing relevant data. **IT risks & controls will be evaluated and tested from the top down** as follows:

1. IT General Controls (ITGCs) typically impact multiple applications in the technology environment and prevent certain events from impacting the **integrity of processing data**. Computer operations, physical and logical security, program changes, systems development, and business continuity are examples of processes where general IT controls reside. These IT controls are pervasive because they can have an impact on the City's achievement of financial reporting objectives germane to many of its processes.
2. Application controls are more specific to individual processes. These controls include policies and procedures designed and implemented in the applications and data. They also include so called **programmed controls within the applications** that perform specific control related activities, such as computerized edit checks of input data, numerical sequence checks, validation of key fields, and exception reporting and related follow-up on exceptions.

In our process of reviewing the many internal control processes in place throughout the City we use our **extensive experience** in Florida governments and **fresh perspective** to provide the City some best practices and observations that would be **extremely useful in generating ideas for efficiencies** in processes and policies.

APPROACH TO DETERMINING LAWS & REGULATIONS SUBJECT TO TEST WORK

Due to our extensive government auditing experience we are very familiar with the Rules of the Florida Auditor General, the requirements imposed by Florida Statutes and regulations, and our reporting obligations. To facilitate compliance testing on our City audits we review the statutes each year and **create testing tools** which our teams use to help them determine which sections of the Statutes are in-scope for compliance testing based on which are direct and material to the City. Where possible, we will incorporate our statutory compliance testing into our financial statement substantive testing to gain efficiencies but where this is not possible we will perform a stand-alone compliance test.

A separate significant portion of our audit in relation to laws and regulations is the single audit component of the overall audit engagement. Our single audit approach is as follows:

CRI's approach to Single Audits has proven to be highly efficient and effective and this has led to CRI earning the **Single Audit Resource Center (SARC) Award for Excellence in knowledge, value, and overall client satisfaction**.

The steps in the single audit are very similar to those in the financial statement audit in that they focus on risk assessment, followed by the testing of transactions and controls, and are concluded with communication of the results and financial reporting. Below we have summarized the specific steps taken in our single audit approach:

- Obtain the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of State Financial Assistance (SESA) (if applicable),
- Check the SEFA and SESA for accuracy and reconcile them to the underlying financial records,
- Following the Federal and State requirements we utilize our highly-efficient, internally-generated tools to assist us in determining and documenting which grants are to be tested,
- For each grant being tested, we perform a risk assessment to determine which compliance requirements are direct and material and in-scope for testing,
- We perform inquiries with management and observation of processes to establish the controls over compliance which are in place over each direct and material compliance requirement,
- For a sample of items we perform efficient, dual-purpose testing to gain comfort over both the operating effectiveness of controls and compliance with the direct and material requirements,
- Results of the testing procedures are reviewed and any possible findings are investigated to determine the most appropriate way to report them, and
- Once all procedures are complete, the single audit reports are issued.

SAMPLE SIZES AND THE EXTENT TO WHICH STATISTICAL SAMPLING IS USED

In our approach, we base our testing off the risk of an account balance, as described above. Based on the risk we will determine our testing approach which would including sampling balances to test individual transactions and also use analytical procedures. We try and maximize the use of analytical procedures as we can then identify unusual trends and focus sampling in areas with greatest risk.

Included in our engagement team, David Alvarez, is the firm-wide sampling expert and has been teaching sampling courses at our internal CPE Week for approximately five years. Throughout the year engagement teams from other offices reach out to David with sampling related questions and difficulties.

CRI has the ability to use both statistical and non-statistical sampling methodologies. The selection of the two techniques depends on the format in which populations are provided. When populations are provided in an Excel or delimited file we can use statistical sampling methodologies. We primarily use Active Data to select items through this method of monetary unit sampling. For all other populations we use a non-statistical sampling approach that is based on the AICPA's Sampling Guide. In both instances our sample sizes first focus on individually significant items and then the remaining sample is based on risk in the population and materiality for the related opinion unit. Once we select items, testing is performed over each selected item.

TYPE AND EXTENT OF ANALYTICAL PROCEDURES

Analytical review procedures will be used in planning the nature, timing and extent of most audit procedures performed by CRI. Examples of analytical procedures used include comparisons to prior year balances and amounts from the City's financial reports as well as comparisons to current year budgets using the City budget documents. Likewise, they will be used on an overall basis to test the results of the procedures we perform.

Throughout the audit, we will use analytical procedures such as historical trend comparisons, and prior year actual to current-year actual comparisons on selected, related groups of accounts from the City's financial reports and budget documents. We also prepare predictive analytics as our primary substantive tests of accounts. These predictive analytics would be performed over payroll and enterprise fund revenues. We use data analytic tools discussed above to allow to perform these highly effective procedures. These are invaluable audit procedures that assist us in streamlining our audit work while "zeroing" in on issues for management's consideration. Thus, this approach provides advantages for both the City as well as the auditors.

APPROACH IN DRAWING SAMPLES FOR TESTING COMPLIANCE

During our audits we perform tests of compliance in relation to Florida Statutes and in accordance with Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Our sample sizes are driven based on the level of assurance needed from the test, meaning the significance of the compliance requirement, as well as the size of the population. The population is the number of times there is a transaction or requirement for each compliance component.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

CRI's government industry line is the largest segment of business for the firm. It's extremely rare we encounter a problem/issue we wouldn't be able to address.

We do not foresee any anticipated audit problems for the City of Clearwater. Given our experience and staff level, we have seen many approaches at different locations to similar issues that would impact the City and are flexible in our approach that emphasizes how things work best for our clients and not how things only create efficiency on our side. Should the City have any problem with our approach or conclusion, you are welcome to contact our corporate oversight function for a fresh perspective. All related contact information would be provided to management. We also have not identified any special assistance that will be requested from the City in performing this engagement.



REFERENCES FOR THE CITY OF CLEARWATER



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	POINTS TO CONSIDER	Hours
City of Largo 201 Highland Ave. N Largo, FL 33770 Kimball Adams-Finance Director 727.587.6747 kadams@largo.com	2012 to Present	Financial Audit Single Audit EMS Certification	<ul style="list-style-type: none"> Data Analytics Services Examination of procedures in accordance with Pinellas County Regulations Responsiveness to client needs 	800
City of Jacksonville 117 W Duval St Jacksonville, FL 32202 Kyle Billy Council Auditor's Office 904.255.5488 kbilly@coj.net	2015 to Present	Financial Audit Federal and State Single Audit CAFR review CRA Audit Venue Audit	<ul style="list-style-type: none"> GFOA deadline met Court cost reporting Landfill escrow Audit Debt refunding transactions Significant enterprise fund activity 	2,500
City of Daytona Beach 301 S. Ridgewood Ave Daytona Beach, FL 32114 Patricia Bliss-CFO 386-671-8060 blissp@codb.us	2014 to Present	Financial Audit Federal and State Single Audit	<ul style="list-style-type: none"> Client service experience Responsiveness to client needs 	1,000
City of Melbourne 900 E. Strawbridge Ave Melbourne, FL 32901 Jeff Towne, Finance Director 321-608-7010 jeff.towne@mlbfl.org	1978 to Present	Financial Audit Federal and State Single Audit	<ul style="list-style-type: none"> Client service experience Responsiveness to client needs Long-term relationships 	850
Pasco County, FL 38053 Live Oak Ave Ste 205 Dade City, FL 33523 Manny Long-Finance Director 352.521.4581 mlong@pascoclerk.com	2017 to Present	Financial Audit Single Audit CAFR and PAFR Review Numerous Attestation Reports	<ul style="list-style-type: none"> Drastically improved audit timeliness from prior auditor Debt refunding transactions Significant enterprise fund activity 	3,775





We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years. Our fees below are stated as "not-to-exceed" fees, so any overruns would be absorbed by CRI, but if we come in under budget we will pass these savings back to the City/Tax Payers.

SERVICE	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022	CRI FEES 2023	CRI FEES 2024
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$119,000	\$119,000	\$120,500	\$120,500	\$121,500
Perform Federal and State Single Audit	7,500	7,500	8,000	8,000	8,000
Auditing the special purpose Schedule of Revenue for Emergency Medical Services (EMS)	1,500	1,500	1,500	1,500	1,500
Total	\$128,000	\$128,000	\$130,000	\$130,000	\$131,000

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

CLASSIFICATION	HOURLY RATE
Partner	\$275
Manager	\$150
Senior	\$90
Staff	\$55
IT Specialist	\$250
Fraud Specialist	\$250

Our professional fees are based on the key assumptions that City of Clearwater will:

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





EXCEPTIONS/ADDITIONAL MATERIALS/ADDENDA FORM

EXCEPTIONS / ADDITIONAL MATERIAL / ADDENDA

Proposers shall indicate any and all exceptions taken to the provisions or specifications in this solicitation document. Exceptions that surface elsewhere and that do not also appear under this section shall be considered invalid and void and of no contractual significance.

Exceptions (mark one):

****Special Note – Any material exceptions taken to the City's Terms and Conditions may render a Proposal non-responsive.**

☒ No exceptions

☐ Exceptions taken (describe--attach additional pages if needed)

Additional Materials submitted (mark one):

☐ No additional materials have been included with this proposal

☒ Additional Materials attached (describe--attach additional pages if needed)

Appendix A identifies firm wide government entity clients.

Acknowledgement of addenda issued for this solicitation:

Prior to submitting a response to this solicitation, it is the vendor's responsibility to confirm if any addenda have been issued.

Addenda Number	Initial to acknowledge receipt
1	DA

Vendor Name Carr, Riggs, & Ingram, LLC

Date: 6/2/20

VENDOR INFORMATION FORM

VENDOR INFORMATION

Company Legal/Corporate Name: Carr, Riggs, & Ingram, LLC

Doing Business As (if different than above): _____

Address: 600 Cleveland St. Suite 1000

City: Clearwater State: FL Zip: 33755

Phone: 727.446.0504 Fax: 727.324.1158

E-Mail Address: dalvarez@cricpa.com Website: www.cricpa.com

DUNS # 12-751-0790

Remit to Address (if different than above):

Address: _____

City: _____ State: _____ Zip: _____

Order from Address (if different from above):

Address: _____

City: _____ State: _____ Zip: _____

Contact for Questions about this proposal:

Name: David Alvarez Fax: 727.324.1158

Phone: 813.846.3949 E-Mail Address: dalvarez@cricpa.com

Day-to-Day Project Contact (if awarded):

Name: David Alvarez Fax: 727.324.1158

Phone: 813.846.3949 E-Mail Address: dalvarez@cricpa.com

☐ Certified Small Business

Certifying Agency: _____

☐ Certified Minority, Woman or Disadvantaged Business Enterprise

Certifying Agency: _____

Professional Auditing Services

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RFP #36-20

VENDOR CERTIFICATION OF PROPOSAL FORM

VENDOR CERTIFICATION OF PROPOSAL

By signing and submitting this Proposal, the Vendor certifies that:

- a) It is under no legal prohibition to contract with the City of Clearwater.
- b) It has read, understands, and is in compliance with the specifications, terms and conditions stated herein, as well as its attachments, and any referenced documents.
- c) It has no known, undisclosed conflicts of interest.
- d) The prices offered were independently developed without consultation or collusion with any of the other respondents or potential respondents or any other anti-competitive practices.
- e) No offer of gifts, payments or other consideration were made to any City employee, officer, elected official, or consultant who has or may have had a role in the procurement process for the services and or goods/materials covered by this contract.
- f) It understands the City of Clearwater may copy all parts of this response, including without limitation any documents and/or materials copyrighted by the respondent, for internal use in evaluating respondent's offer, or in response to a public records request under Florida's public records law (F.S. 119) or other applicable law, subpoena, or other judicial process.
- g) Respondent hereby warrants to the City that the respondent and each of its subcontractors ("Subcontractors") will comply with, and are contractually obligated to comply with, all Federal Immigration laws and regulations that relate to their employees.
- h) Respondent certifies that they are not in violation of section 6(j) of the Federal Export Administration Act and not debarred by any Federal or public agency.
- i) It will provide the materials or services specified in compliance with all Federal, State, and Local Statutes and Rules if awarded by the City.
- j) It is current in all obligations due to the City.
- k) It will accept such terms and conditions in a resulting contract if awarded by the City.
- l) The signatory is an officer or duly authorized agent of the respondent with full power and authority to submit binding offers for the goods or services as specified herein.

ACCEPTED AND AGREED TO:

Company Name: Carr, Riggs, & Ingram, LLC

Signature: 

Printed Name: David Alvarez

Title: Partner

Date: 6/2/20

SCRUTINIZED COMPANIES FORM

SCRUTINIZED COMPANIES FORMS

SCRUTINIZED COMPANIES AND BUSINESS OPERATIONS WITH CUBA AND SYRIA CERTIFICATION FORM

**IF YOUR BID/PROPOSAL IS \$1,000,000 OR MORE, THIS FORM MUST BE COMPLETED AND
SUBMITTED WITH THE BID/PROPOSAL. FAILURE TO SUBMIT THIS FORM AS REQUIRED MAY
DEEM YOUR SUBMITTAL NONRESPONSIVE.**

The affiant, by virtue of the signature below, certifies that:

1. The vendor, company, individual, principal, subsidiary, affiliate, or owner is aware of the requirements of section 287.135, Florida Statutes, regarding companies on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaging in business operations in Cuba and Syria; and
2. The vendor, company, individual, principal, subsidiary, affiliate, or owner is eligible to participate in this solicitation and is not listed on either the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Sector List, or engaged in business operations in Cuba and Syria; and
3. Business Operations means, for purposes specifically related to Cuba or Syria, engaging in commerce in any form in Cuba or Syria, including, but not limited to, acquiring, developing, maintaining, owning, selling, possessing, leasing or operating equipment, facilities, personnel, products, services, personal property, real property, military equipment, or any other apparatus of business or commerce; and
4. If awarded the Contract (or Agreement), the vendor, company, individual, principal, subsidiary, affiliate, or owner will immediately notify the City of Clearwater in writing, no later than five (5) calendar days after any of its principals are placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Sector List, or engaged in business operations in Cuba and Syria.



Authorized Signature

David Alvarez

Printed Name

Partner

Title

Carr, Riggs, & Ingram, LLC

Name of Entity/Corporation

STATE OF Florida

COUNTY OF Pinellas

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization on, this 21st day of May, 2020, by DAVID ALVAREZ (name of person whose signature is being notarized) as the PARTNER (title) of CARR, RIGGS & INGRAM (name of corporation/entity), personally known _____, or produced _____ (type of identification) as identification, and who did/did not take an oath.



Notary Public

JACQUELINE PAYTON

Printed Name

My Commission Expires: 6/24/2023
NOTARY SEAL ABOVE



Professional Auditing Services

RFP #36-20

SCRUTINIZED COMPANIES FORMS

SCRUTINIZED COMPANIES THAT BOYCOTT ISRAEL LIST CERTIFICATION FORM
THIS FORM MUST BE COMPLETED AND SUBMITTED WITH THE BID/PROPOSAL.
FAILURE TO SUBMIT THIS FORM AS REQUIRED MAY DEEM YOUR SUBMITTAL
NONRESPONSIVE.

The affiant, by virtue of the signature below, certifies that:

1. The vendor, company, individual, principal, subsidiary, affiliate, or owner is aware of the requirements of section 287.135, Florida Statutes, regarding companies on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel; and
2. The vendor, company, individual, principal, subsidiary, affiliate, or owner is eligible to participate in this solicitation and is not listed on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel; and
3. "Boycott Israel" or "boycott of Israel" means refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner. A statement by a company that it is participating in a boycott of Israel, or that it has initiated a boycott in response to a request for a boycott of Israel or in compliance with, or in furtherance of, calls for a boycott of Israel, may be considered as evidence that a company is participating in a boycott of Israel; and
4. If awarded the Contract (or Agreement), the vendor, company, individual, principal, subsidiary, affiliate, or owner will immediately notify the City of Clearwater in writing, no later than five (5) calendar days after any of its principals are placed on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel.



Authorized Signature

David Alvarez

Printed Name

Partner

Title

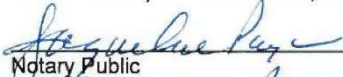
Carr, Riggs, & Ingram, LLC

Name of Entity/Corporation

STATE OF FLORIDA

COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization on, this 21st day of May, 2020, by DAVID ALVAREZ (name of person whose signature is being notarized) as the PARTNER (title) of CARR, RIGGS & INGRAM, LLC (name of corporation/entity), personally known, or produced (type of identification) as identification, and who did/did not take an oath.



Notary Public

Jacqueline Payton

Printed Name

My Commission Expires: 6/24/2023
NOTARY SEAL ABOVE



CERTIFICATE OF INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

CARRR-2 OP ID: JR

DATE (MM/DD/YYYY)
05/20/20

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Whittaker-Warren Insurance P.O. Box 311283 Enterprise, AL 36331 Forrest J. Warren	334-347-2631 334-393-2345	CONTACT NAME: Jennifer Reynolds PHONE (A/C, No, Ext): 334-347-2631 FAX (A/C, No): 334-393-2345 E-MAIL ADDRESS: jennifer_whittakerwarren@centurytel.net														
INSURED Carr, Riggs, & Ingram, LLC P.O. Box 312044 Enterprise, AL 36331	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Continental Casualty Company</td> <td>20443</td> </tr> <tr> <td>INSURER B: Continental Insurance Company</td> <td>35289</td> </tr> <tr> <td>INSURER C: American Casualty Company of</td> <td>20427</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Continental Casualty Company	20443	INSURER B: Continental Insurance Company	35289	INSURER C: American Casualty Company of	20427	INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #															
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INSURER C: American Casualty Company of	20427															
INSURER D:																
INSURER E:																
INSURER F:																

COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC	X	6045711126	01/07/20	01/07/21	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Emp Ben. \$ 1,000,000
C	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS		6045711112	01/07/20	01/07/21	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10000		6045711143	01/07/20	01/07/21	EACH OCCURRENCE \$ 20,000,000 AGGREGATE \$ 20,000,000 \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A	6045689709	12/31/19	12/31/20	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required) Certificate holder is additional insured with regard to general liability where required by written contract.						

CERTIFICATE HOLDER	CANCELLATION
CITY/CL City of Clearwater 100 S Myrtle Ave Clearwater, FL 33756	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

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ACORD 25 (2010/05)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/20/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER 1-847-385-6800 Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005	CONTACT NAME: Cathy Kuehl PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com
INSURED Carr, Riggs & Ingram, LLC 901 Boll Weevil Circle, Suite 200 Enterprise, AL 36330	INSURER(S) AFFORDING COVERAGE INSURER A: Scottsdale Ins Co and various insurers INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: 59294514

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		HWS0000086	08/07/19	08/07/20	Each Claim 2,000,000 Annual Aggregate 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

City of Clearwater 100 S Myrtle Ave. Clearwater, FL 33756-5520 USA	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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ACORD 25 (2016/03)
Rita.Rizzo@lemme.com_LEM
59294514

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APPENDIX A-CRI GOVERNMENT CLIENTS FIRM-WIDE



OFFICE	ENGAGEMENT PARTNER	GOVERNMENTAL ENTITY NAME	SINGLE AUDIT (1 If YES, blank if no)	ENTITY TYPE							SERVICES				
				MUNICIPALITY	COUNTY	BOARD OF EDUCATION	AUTHORITY	UTILITY	HUD	State Agency	AUDIT	ACCOUNTING OUTSOURCING	Agreed Upon Procedures	GFOA Certificate of Achievement for Excellence in Financial Reporting? (1 If YES, blank if no)	CONSULTING
Atlanta	Carpetner	Buckhead Community Improvement District			1						1				
Birmingham	Harpe, Jason	Randolph County			1										
Birmingham	Harpe, Jason	City of Alexander City		1							1				
Birmingham	Harpe, Jason	City of Birmingham	1	1							1			1	1
Birmingham	Waits, Andrew	City of Haleyville		1								1			
Birmingham	Harpe, Jason	City of Mountain Brook, AL	1	1							1				
Birmingham	Barksdale, Brian	City of Selma	1	1							1				
Birmingham	Harpe, Jason	City of Talladega		1							1			1	
Birmingham	Waits, Andrew	City of Tarrant		1							1				
Birmingham	Barksdale, Brian	City of Trussville		1											1
Birmingham	Harpe, Jason	City of Vestavia Hills		1							1				
Birmingham	Harpe, Jason	Alabaster Board of Education	1			1					1				
Birmingham	Barksdale, Brian	Bessemer Airport Authority					1				1				
Birmingham	Waits, Andrew	City of Tarrant Electric Department						1			1				
Birmingham	Harpe, Jason	Cullman City Board of Ed - Local Schools				1					1				
Birmingham	Harpe, Jason	Cullman City Board of Education	1			1					1				
Birmingham	Harpe, Jason	Hoover City Board of Education	1			1					1		1		
Birmingham	Harpe, Jason	Jefferson County Department of Health	1								1				1
Birmingham	Harpe, Jason	Madison City Board of Education	1			1					1				
Birmingham	Harpe, Jason	Pelham Board of Education	1			1					1				
Birmingham	Harpe, Jason	Pike Road Board of Education				1					1				
Birmingham	Harpe, Jason	Trussville City Board of Education	1			1					1				
Bowling Green	Lanny White	Warren Countywater District						1			1				
Bowling Green	Lanny White	Glasgow Electric Plant Board						1			1				
Bowling Green	Lanny White	Logan County Library					1				1				
Bowling Green	Shannon West	Logan County Conservation Districts						1							1
Bowling Green	Shannon West	Logan County Health Taxing District						1							1
Bowling Green	Shannon West	Mud River Watershed Conservation District						1							1
Bowling Green	Lanny White	North Logan Water District						1				1			
Bowling Green	Lanny White	Edmonson County School District	1			1					1				
Bowling Green	Lanny White	Butler County School District	1			1					1				
Bowling Green	Lanny White	Bowling Green Independent School District	1			1					1				
Bowling Green	Lanny White	Logan County School District	1			1					1				
Bowling Green	Lanny White	Russellville Independent School District	1			1					1				
Bowling Green	Lanny White	Todd County School District	1			1					1				
Bowling Green	Lanny White	Barran River Area Development District	1					1			1				
Bowling Green	Lanny White	Southern Kentucky Performing Arts Center, Inc.					1				1				
Bowling Green	Lanny White	Muhlenberg County School District	1			1					1				
Bowling Green	Lanny White	Todd County Water District	1					1			1				
Bowling Green	Lanny White	Allen County School District	1			1					1				
Bowling Green	Shelly Compton	Barran River Area Safe Space	1					1							
Bowling Green	Shelly Compton	Pennyrile Allied Community Services	1					1							
Bowling Green	Shelly Compton	Kentucky Farmworkers Program	1					1							
Bradenton	Tim Gruters	Manatee County	1		1						1			1	
Bradenton	Tim Gruters	Lakewood Ranch Stewardship District									1				
Bradenton	Tim Gruters	Trailer Estates Fire Control District									1				
Bradenton	Byron Shinn	School Board of Manatee County				1									1
Bradenton	Tim Gruters	Housing Finance Authority of Manatee County					1				1				
Clearwater	David Alvarez	Pasco County, Florida	1		1						1			1	
Clearwater	David Alvarez	City of Gulfport, FL	1	1							1			1	
Clearwater	David Alvarez	City of Largo, FL	1	1							1			1	
Clearwater	David Alvarez	City of Treasure Island, FL		1							1			1	

				ENTITY TYPE							SERVICES				
				MUNICIPALITY	COUNTY	BOARD OF EDUCATION	AUTHORITY	UTILITY	HUD	State Agency	AUDIT	ACCOUNTING OUTSOURCING	Agreed Upon Procedures	GFOA Certificate of Achievement for Excellence In Financial Reporting? (1 if YES, blank if no)	CONSULTING
OFFICE	ENGAGEMENT PARTNER	GOVERNMENTAL ENTITY NAME	SINGLE AUDIT (1 if YES, blank if no)												
Clearwater	David Alvarez	Lee County Mosquito Control District								1					
Clearwater	David Alvarez	Lee County Hyacinth Control District								1					
Clearwater	David Alvarez	Florida State Fair Authority					1			1					
Clearwater	David Alvarez	Pasco County School District	1			1				1			1		
Clearwater	David Alvarez	Pinellas County School District	1			1				1		1	1		
Clearwater	David Alvarez	Lee County Mosquito Control District and Lee County Hyacinth Control District Retiree Health Insurance Trust Fund								1					
Corpus Christi	Ana Gallardo	Nueces County Water District No. 3						1		1					
Destin	Sidrony, Katie	A.H. at Turnpike South CDD								1					
Destin	Jowers, Alan	Amelia National CDD								1					
Destin	Sidrony, Katie	Antigua at St. Augustine CDD								1					
Destin	Riggs IV, Stephen	Babcock Ranch Community Independent Special District								1					
Destin	Jowers, Alan	Beach CDD								1					
Destin	Sidrony, Katie	Beacon Tradeport CDD								1					
Destin	Jowers, Alan	Blackburn Creek CDD								1					
Destin	Riggs IV, Stephen	Brookstone CDD								1					
Destin	Sidrony, Katie	Capital Region CDD								1					
Destin	Jowers, Alan	CBL/BM Port Orange West CDD								1					
Destin	Jowers, Alan	Cedar Point CDD								1					
Destin	Riggs IV, Stephen	CFM CDD								1					
Destin	Sidrony, Katie	Coral Keys Homes CDD								1					
Destin	Jowers, Alan	Davenport Road South CDD								1					
Destin	Riggs IV, Stephen	Destin Fire Control District					1			1					
Destin	Sidrony, Katie	East Homestead CDD								1					
Destin	Jowers, Alan	Feldstone CDD								1					
Destin	Riggs IV, Stephen	Florida Community Services Corp. of Walton County						1		1					
Destin	Jowers, Alan	Grove Resort CDD								1					
Destin	Riggs IV, Stephen	Hammock Bay CDD								1					
Destin	Riggs IV, Stephen	Heritage Pines CDD								1					
Destin	Jowers, Alan	Holly Hill Road East CDD								1					
Destin	Riggs IV, Stephen	Indiantown CDD								1					
Destin	Sidrony, Katie	Interlaken CDD								1					
Destin	Riggs IV, Stephen	Lake Powell Residential Golf CDD								1					
Destin	Jowers, Alan	Lakeside Landing CDD								1					
Destin	Sidrony, Katie	Mayfair CDD								1					
Destin	Jowers, Alan	Monroe County School District				1				1					
Destin	Riggs IV, Stephen	Naples Reserve CDD								1					
Destin	Riggs IV, Stephen	New River CDD								1					
Destin	Riggs IV, Stephen	North Bay Fire Distr						1		1					
Destin	Jowers, Alan	North Boulevard CDD								1					
Destin	Riggs IV, Stephen	Ocean City-Wright Fire Control District						1		1					
Destin	Jowers, Alan	Okaloosa Co. Property Appraiser						1			1			1	
Destin	Jowers, Alan	Okaloosa Co. School District Internal Funds				1				1					
Destin	Jowers, Alan	Okaloosa County District School Board	1			1				1					
Destin	Jowers, Alan	Okaloosa Gas District						1		1					
Destin	Jowers, Alan	One Daytona CDD								1					
Destin	Jowers, Alan	Palace at Coral Gables CDD								1					
Destin	Sidrony, Katie	Palm Glades CDD								1					
Destin	Jowers, Alan	Parker Road CDD								1					
Destin	Jowers, Alan	PBR CDD								1					
Destin	Riggs IV, Stephen	Pier Park CDD								1					

OFFICE	ENGAGEMENT PARTNER	GOVERNMENTAL ENTITY NAME	SINGLE AUDIT (1 If YES, blank if no)	ENTITY TYPE							SERVICES				
				MUNICIPALITY	COUNTY	BOARD OF EDUCATION	AUTHORITY	UTILITY	HUD	State Agency	AUDIT	ACCOUNTING OUTSOURCING	Agreed Upon Procedures	GFOA Certificate of Achievement for Excellence in Financial Reporting? (1 If YES, blank if no)	CONSULTING
Destin	Jowers, Alan	Pioneer CDD									1				
Destin	Jowers, Alan	Riverbend West CDD									1				
Destin	Jowers, Alan	Santa Rosa Island Authority	1				1				1				
Destin	Sidrony, Katie	Santa Rosa School District - Internal Funds				1					1				
Destin	Jowers, Alan	Santa Rosa School's FS Audit	1			1					1				
Destin	Jowers, Alan	Silverleaf CDD									1				
Destin	Sidrony, Katie	South Bay CDD									1				
Destin	Sidrony, Katie	South Kendall CDD									1				
Destin	Hartness, Jonathan	Stonebrook South CDD									1				
Destin	Jowers, Alan	Sunny Hills Units 12-15 Dependent Dis.									1				
Destin	Jowers, Alan	Sweetwater Creek CDD									1				
Destin	Jowers, Alan	SWI CDD									1				
Destin	Riggs IV, Stephen	Tara CDD									1				
Destin	Riggs IV, Stephen	Terra Bella CDD									1				
Destin	Jowers, Alan	Tomoka CDD									1				
Destin	Jowers, Alan	Towne Park CDD									1				
Destin	Sidrony, Katie	Turtle Run CDD									1				
Destin	Riggs IV, Stephen	Veranda CDD II									1				
Destin	Jowers, Alan	Villages of Westport CDD									1				
Destin	Riggs IV, Stephen	Waterlefe CDD									1				
Destin	Jowers, Alan	Winter Garden Village at Fowler Groves									1				
Enterprise	Hilton Galloway	Holmes County	1		1						1		1		
Enterprise	Hilton Galloway	Walton County	1		1				1		1		1	1	
Enterprise	Hilton Galloway	City of Abbeville		1							1				
Enterprise	Hilton Galloway	City of Bonifay	1	1							1				
Enterprise	Hilton Galloway	City of Brundidge		1							1				
Enterprise	Hilton Galloway	City of Chipley	1	1							1				
Enterprise	Keith Hundley	City of Daleville		1							1				
Enterprise	Hilton Galloway	City of Enterprise		1							1				
Enterprise	Brian Free	City of Florala		1							1				
Enterprise	Keith Hundley	City of Geneva		1							1				
Enterprise	Bruce Averett	City of Headland		1							1				
Enterprise	Brian Free	City of Opp	1	1							1				
Enterprise	Hilton Galloway	City of Ozark	1	1							1				
Enterprise	Keith Hundley	City of Samson		1							1				
Enterprise	Hilton Galloway	Town of Ebro		1							1				
Enterprise	Hilton Galloway	Town of Louisville		1							1				
Enterprise	Hilton Galloway	Town of Wausau		1							1				
Enterprise	Hilton Galloway	Water Works & Sewer Board of Abbeville						1			1				
Enterprise	Hilton Galloway	ADEM-Alabama Drinking Water Finance Authority	1				1				1				
Enterprise	Hilton Galloway	ADEM-Alabama Water Pollution Control	1				1				1				
Enterprise	Bryan Hall	Alabama Medicaid Agency								1	1				
Enterprise	Brian Free	Alabama State University				1						1			1
Enterprise	Keith Hundley	Anniston City Board of Education	1			1					1				
Enterprise	Keith Hundley	Beaufort-Jasper Water and Sewer Authority	1					1			1			1	
Enterprise	Brian Free	Daleville City Board of Education				1					1				
Enterprise	Brian Free	Elba City Board of Education	1			1					1				
Enterprise	Brian Free	Geneva City Board of Education	1			1					1				
Enterprise	Keith Hundley	Geneva City Water & Sewer Board						1			1				
Enterprise	Bruce Averett	Geneva Co. Gas District						1			1				

OFFICE	ENGAGEMENT PARTNER	GOVERNMENTAL ENTITY NAME	SINGLE AUDIT (1 If YES, blank if no)	ENTITY TYPE						SERVICES				
				MUNICIPALITY	COUNTY	BOARD OF EDUCATION	UTILITY	HUD	State Agency	AUDIT	ACCOUNTING OUTSOURCING	Agreed Upon Procedures	GFOA Certificate of Achievement for Excellence in Financial Reporting? (1 If YES, blank if no)	CONSULTING
Enterprise	Hilton Galloway	Huntsville Utilities	1				1			1				
Enterprise	Brian Free	Opp City Board of Education	1			1				1				
Enterprise	Brian Free	Opp Utilities Board					1			1				
Enterprise	Hilton Galloway	Ozark Utilities Board					1			1				
Enterprise	Marie Harrison	South Alabama Regional Council on Aging	1				1			1				
Enterprise	Hilton Galloway	South Central Alabama Development Commission	1				1			1				
Enterprise	Marie Harrison	South Central Human Resource Agency	1						1	1				
Enterprise	Michael Maddox	Southeast Alabama Gas District					1			1	1			
Enterprise	Michael Maddox	Troy Athletics Program	1							1	1	1		1
Enterprise	Rodney Thornton	Troy City Board of Education	1			1				1				
Enterprise	Keith Hundley	University of Massachusetts - Donahue Institute					1			1	1			1
Enterprise	Marie Harrison	Water Works & Sewer Board of Selma										1		
Gainesville	Rob Lemmon	City of Jacksonville	1	1	1					1			1	
Gainesville	Rob Lemmon	Clay County	1		1		1			1		1		
Gainesville	April Shuping	Dixie County	1		1					1				
Gainesville	Frank Mason	Flagler County	1		1					1			1	
Gainesville	April Shuping	Levy County	1		1					1				
Gainesville	Frank Mason	Putnam County	1		1					1			1	
Gainesville	April Shuping	St. Johns County	1		1					1			1	
Gainesville	April Shuping	Sumter County	1		1					1			1	
Gainesville	Rob Lemmon	Callahan, Town of		1						1				
Gainesville	Tina Robinson	Hastings, Town of		1						1				
Gainesville	April Shuping	Howeys-in-the-Hills, Town of		1						1				
Gainesville	April Shuping	Palatka, City of	1	1						1			1	
Gainesville	Lorie Kegan	Amelia Island Mosquito Control District								1				
Gainesville	Frank Mason	Bay County					1			1				
Gainesville	April Shuping	Cedar Key Special Water and Sewer District					1			1				
Gainesville	Frank Mason	Citrus Information Cooperative								1				
Gainesville	Frank Mason	Liberty District School Board				1				1				
Gainesville	Rob Lemmon	Municipal Service District of Ponte Vedra Beach								1				
Gainesville	April Shuping	Palatka Gas Authority					1	1		1				
Gainesville	Rob Lemmon	SA-SJC Airport Authority	1				1			1				
Gainesville	Rob Lemmon	St. Augustine Port Waterway & Beach District								1				
Gainesville	Rob Lemmon	Three Rivers Regional Library System								1				
Gainesville	Frank Mason	Columbia County Schools				1				1				
Gainesville	Rob Lemmon	Jacksonville Police and Fire Pension Fund								1				
Houston	Rick Shell	City of Santa Fe	1	1						1				
Houston	Alyssa Hill	City of Point Blank (Audit)		1										1
Houston	Alyssa Hill	Midtown Redevelopment Authority								1		1		
Houston	Alyssa Hill	Main Street Market Square Redevelopment Authority								1				
Houston	Alyssa Hill	N. Houston Development Corporation (Greater Greenspoint)								1				
Houston	Alyssa Hill	Fourth Ward Redevelopment Authority								1				
Houston	Alyssa Hill	Midtown Management District								1				
Houston	Alyssa Hill	Harris County Emergency Service District #1								1				
Houston	Alyssa Hill	Old Sixth Ward Redevelopment Authority								1				
Houston	Ana Gallardo	Galveston Community College	1							1				
Jackson	Derrick	City of Clinton, MS		1						1				1
Jackson	Houde	State of MS Institutions of Higher Learning							1		1			1
Jackson	Houde	Mississippi State University												1
Jackson	J. May	Mississippi Band of Choctaw Indians	1							1				
Jackson	J. May	Choctaw Gaming Commission								1				

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Jackson	J. May	Boys and Girls Club of the MS Band of Choctaw Indians									1				
Jackson	J. May	MS Band of Choctaw Indians Rural Transportation Program									1				
Jackson	J. May	MS Band of Choctaw Indians Loan Program									1				
Jackson	J. May	Mississippi Department of of Rehabilitation Services								1	1				
Jackson	Houde	Mississippi Public Service Commission - MS Power Co. Fuel Audits								1	1				
Jackson	Houde	Mississippi Public Service Commission - Atmos Energy PGA Audits								1	1				
Jackson	Houde	Mississippi Public Service Commission - CenterPoint Energy PGA Audits								1	1				
Jackson	Houde	Mississippi Public Service Commission - Willmut Gas PGA Audits								1	1				
Jackson	Houde	Mississippi Public Service Commission - Willmut Gas PGA Audits								1	1				
Jackson	Eure	Mississippi Gulf Coast Community College	1								1				
Jackson	Easterling	SOL Engineering Services, LLC									1				1
Jackson	L. May	Neel-Schaffer, Inc.									1				1
Jackson	L. May	Calvert-Spradling Engineers, Inc.									1				1
Jackson	L. May	Engineer Constructors, Inc.									1				1
Jackson	L. May	MapTech, Inc.									1				1
Jackson	L. May	Soiltech Consultants, Inc									1				1
Jackson	L. May	Mendrop Engineering									1				1
Jackson	J. May	Chahta Enterprise									1				
Jackson	J. May	AbilityWorks, Inc. (MS Dept. of Rehabilitation Services)									1				
Jackson	Sims	MS Department of Employment Security	1								1	1			
Jackson	J. May	MS Department of Information Technology Services									1	1			
Jackson	J. May	MS Department of Public Safety									1	1			
Jackson	Houde	EBBDR, LLC							1		1				
Jackson	Houde	Magnolia Gardens of Greenville, LP							1		1				
Jackson	Houde	Caddo Property, LLC							1		1				
Jackson	Houde	Myrtles Properties, LLC							1		1				
Jackson	Houde	LECC Mandeville, LLC							1		1				
Jackson	Houde	HNC, LLC							1		1				
Laurel	Leanne Cross	City of Purvis, Mississippi		1							1				
Laurel	Leanne Cross	Southwest Mississippi Regional Medical Center	1								1				1
Laurel	Leanne Cross	St. Luke Foundation, Inc.									1				
Laurel	Leanne Cross	Memorial Hospital at Gulfport Retirement Plan									1				1
Laurel	Leanne Cross	Memorial Hospital at Gulfport Foundation, Inc.									1				
Laurel	Leanne Cross	Laurel Airport Authority					1				1				
Laurel	Leanne Cross	Lamar County Library System									1				
Laurel	Leanne Cross	The Emergency Management District									1				
Marianna	Applewhite, Sara	Washington County School Board				1					1				
Marianna	Applewhite, Sara	Calhoun County	1		1						1		1		
Marianna	Applewhite, Sara	Jackson County Florida	1		1						1		1		
Marianna	Applewhite, Sara	Washington County	1		1						1		1		
Marianna	Applewhite, Sara	City Of Bountstown		1							1				
Marianna	Applewhite, Sara	City Of Marianna	1	1							1		1		
Marianna	Applewhite, Sara	Town Of Afford		1							1				
Marianna	Applewhite, Sara	Calhoun County School Board									1				
Marianna	Applewhite, Sara	Franklin County District School Board									1				
Marianna	Applewhite, Sara	Jackson County Hospital District									1				
Marianna	Applewhite, Sara	Panhandle Public Library Cooperative System									1				

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Marianna	Applewhite, Sara	Walton County School Board									1				
Melbourne	Christine Noll-Rhan	City of Rockledge		1							1				
Melbourne	Christine Noll-Rhan	City of Fellsmere		1							1				
Melbourne	Christine Noll-Rhan	Town of Indian River Shores		1							1				
Melbourne	Debbie Goode	City of Melbourne	1	1							1			1	
Melbourne	Debbie Goode	City of Okeechobee		1							1				
Melbourne	Debbie Goode	City of Tarpon Springs		1											1
Melbourne	Debbie Goode	Town of Indiantonic		1							1				
Melbourne	Yvonne Clayborne	City of Daytona Beach Shores		1							1				
Melbourne	Yvonne Clayborne	City of Daytona Beach	1	1							1		1	1	
Melbourne	Yvonne Clayborne	City of Maitland		1							1		1		
Melbourne	Yvonne Clayborne	City of Satellite Beach		1							1				
Melbourne	Yvonne Clayborne	City of West Melbourne		1							1			1	
Melbourne	Christine Noll-Rhan	Town of Orchid		1							1				
Melbourne	Debbie Goode	Titusville-Cocoa Airport Authority	1				1				1				
Melbourne	Rob Broline	School Board of Brevard County				1									
Melbourne	Rob Broline	School Board of Broward County				1									
Melbourne	Debbie Goode	Eastern Florida State College (WEFSC-TV)									1				
Melbourne	Debbie Goode	Melbourne-Tilman Water Control District									1				
Melbourne	Debbie Goode	Sebastian Inlet District Commission									1				
Melbourne	Debbie Goode	Space Florida	1								1				
Melbourne	Rob Broline	City of Ft. Lauderdale Community Redevelopment Agency											1		1
Melbourne	Yvonne Clayborne	Eastern Volusia Regional Water Authority					1				1				
Melbourne	Yvonne Clayborne	School District of St. Lucie County Florida				1									
Montgomery	Phyllis Ingram	Town of Pike Road		1								1			1
Nashville	Brian Berkisdale	City of Algood		1							1				
NC-Goldsboro	Michael Jordan	Town of Grifton		1							1				
NC-Goldsboro	Michael Jordan	Town of La Grange		1							1				
NC-Goldsboro	Michael Jordan	Town of Vanceboro		1							1				
NC-Goldsboro	Michael Jordan	Town of Winterville	1	1							1			1	
NC-Goldsboro	Michael Jordan	Village of Walnut Creek		1							1				
NC-Goldsboro	Michael Jordan	Williamston Town of		1							1				
NC-Goldsboro	Michael Jordan	Belfast-Patestown Sanitary Dis					1				1				
NC-Goldsboro	Michael Jordan	Eastern Wayne Sanitary Distri					1				1				
NC-Goldsboro	Michael Jordan	NER5BA	1			1					1				
NC-Goldsboro	Michael Jordan	Northwestern Wayne Sanitary D				1					1				
NC-Goldsboro	Michael Jordan	Pitt Co BOE	1								1			1	
NC-Goldsboro	Michael Jordan	Southeastern Wayne Sanitary D					1				1				
NC-Goldsboro	Michael Jordan	Southwestern Wayne Sanitary D					1				1				
NC-New Bern	Chris Burton	Currituck County	1		1						1			1	
NC-New Bern	Chris Burton	Martin County	1		1						1			1	
NC-New Bern	Chris Burton	Pamlico County	1		1						1				
NC-New Bern	Chris Burton	Town of Rich Square		1							1				
NC-New Bern	Chris Burton	Beaufort-Morehead City Airport Authority	1				1				1				
NC-New Bern	Chris Burton	Bertie-Martin Regional Jail						1			1				
NC-New Bern	Chris Burton	BHN County Drainage District										1			
NC-New Bern	Chris Burton	Currituck County Game Commiss					1					1			

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NC-New Bern	Chris Burton	First Craven Sanitary District					1				1				
NC-New Bern	Chris Burton	Hertford County Drainage District #1					1					1			
NC-New Bern	Chris Burton	Martin Co. Council on Aging, Inc.									1				
NC-New Bern	Chris Burton	Martin Co. Regional Water & S						1			1				
NC-New Bern	Chris Burton	Martin County Travel & Tourism					1				1				
NC-New Bern	Chris Burton	Northeast Watershed Office						1				1			
NC-Raleigh	B. Scott Bailey	Edgecombe County	1		1						1				1
NC-Wilson	Larry Webb	Saratoga Town of		1							1				
NC-Wilson	Larry Webb	Sims, Town of			1						1				
NC-Wilson	Larry Webb	Stantonsburg Town of			1						1				
New Orleans	Becky Hammond	Jefferson Parish Council	1		1						1		1	1	
New Orleans	Becky Hammond	St. Bernard Parish Government	1		1						1		1	1	1
New Orleans	Amy Verberne	St. Charles Parish Council	1		1						1		1	1	
New Orleans	Becky Hammond	St. John the Baptist Parish Council	1		1						1		1	1	
New Orleans	Amy Verberne	City of Covington	1	1							1		1	1	
New Orleans	Becky Hammond	Town of Jean Lafitte	1	1							1		1		
New Orleans	Becky Hammond	Town of Pearl River		1							1				
New Orleans	Amy Verberne	Algiers Development District									1		1		
New Orleans	Becky Hammond	Bogalusa City Schools System	1			1					1		1	1	
New Orleans	Amy Verberne	Downtown Development District									1		1		
New Orleans	Becky Hammond	Jeff. Parish Public School System	1			1					1		1	1	
New Orleans	Amy Verberne	Lakeview Crime Prevention									1		1		
New Orleans	Amy Verberne	Metairie Business Development District									1				
New Orleans	Becky Hammond	Regional Planning Commission	1								1				
New Orleans	Becky Hammond	Regional Transit Authority	1								1		1		1
New Orleans	Amy Verberne	Sidell City Marshall										1			
New Orleans	Becky Hammond	St. Bernard DA									1		1		1
New Orleans	Becky Hammond	St. Charles Parish Clerk of Court									1		1		
New Orleans	Becky Hammond	St. John DA									1		1		1
New Orleans	Becky Hammond	St. John Sheriff									1				
New Orleans	Becky Hammond	St. John the Baptist Parish Clerk of Court									1		1		
New Orleans	Becky Hammond	St. John the Baptist Parish School Board	1			1					1		1	1	
New Orleans	Becky Hammond	Washington Parish Sheriff									1		1		
New Orleans	Amy Verberne	First Court of Jefferson Parish	1								1				1
New Orleans	Amy Verberne	Second Court of Jefferson Parish	1				1		1		1		1		
Niceville	Richard McKinney	East Niceville Fire District									1				
Niceville	D. Timothy Herndon	City of Crestview General Fund Pension Plan										1			
Niceville	D. Timothy Herndon	City of Crestview Police and Fire Pension Plan										1			
Niceville	Hilton Galloway	Mid Bay Bridge Authority					1				1				
Oneonta	Matt Taylor	City of Oneonta		1							1				
Oneonta	Matt Taylor	City of Ashville		1							1				1
Oneonta	Matt Taylor	City of Kimberly		1							1				
Oneonta	Matt Taylor	Town of Cleveland		1							1				
Oneonta	Matt Taylor	Town of Eyffe		1							1				
Oneonta	Bart McCurley	Cleburne County Hospital Board					1				1				1
Oneonta	Jonathan Thomas	Perry County Hospital Association					1				1				1
Oneonta	Matt Taylor	Jefferson County Emergency Communication District										1			3
Oneonta	Matt Taylor	Blount County Communication District										1			3
Oneonta	Bart McCurley	Cherokee County Healthcare Authority									1				
Orlando	Matthew Incinelli	Alachua County Government - Construction AUP			1								1		
Orlando	Matthew Incinelli	City of Atlanta - Construction AUP		1									1		
Orlando	Matthew Incinelli	City of Leander - Construction AUP		1									1		

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Orlando	Matthew Incinelli	Angleton ISD - Construction AUP				1						1			
Orlando	Matthew Incinelli	Brevard County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Collier County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Hamilton County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Indian River Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Lee County Public Schools - Construction AUP				1						1			
Orlando	Jennifer Christensen	Orange County Public Schools - AUP (Extended Day)				1						1			
Orlando	Matthew Incinelli	Orange County Public Schools - Construction AUP				1						1			
Orlando	Jennifer Christensen	Orange County Public Schools - Fixed Assets				1						1			
Orlando	Jennifer Christensen	Orange County Public Schools - Internal Funds				1				1					
Orlando	Matthew Incinelli	Osceola County Public Schools - Construction AUP				1						1			
Orlando	Jennifer Christensen	Osceola County Public Schools - Internal Funds				1				1					
Orlando	Matthew Incinelli	Pasco County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Pinellas County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Polk County Public Schools - Construction AUP				1						1			
Orlando	Jennifer Christensen	Polk County Public Schools - Internal Funds				1				1					
Orlando	Matthew Incinelli	Seminole County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	St. Johns County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Volusia County Public Schools - Construction AUP				1						1			
Orlando	Matthew Incinelli	Wake County Public Schools - Construction AUP				1						1			
Palatka	Frank Mason	Putnam County School District				1					1				
Palatka	Frank Mason	Flagler Estates Road and Water Control District									1				
Panama City	Rich Moreira	Bay county, Florida 9-30-18	1		1						1			1	
Panama City	Richard McKinney	City of Lynn Haven 9-30-18	1	1							1				
Panama City	Richard McKinney	City of Parker 9-30-18		1							1				
Panama City	Rich Moreira	City of Panama City Beach 9-30-18		1							1				
Panama City	Richard McKinney	City of Springfield 9-30-18	1	1							1				
Panama City	Richard McKinney	Bay District Schools 6-30-18	1			1					1				
Panama City	Richard McKinney	Gulf County School Board 6-30-18				1					1				
Panama City	Richard McKinney	Eastpoint Water & Sewer District 9-30-17						1			1				
Panama City	Richard McKinney	Avalon Beach-Mulat Fire Protection District 9-30-18						1			1				
Panama City	Richard McKinney	Bay Haven Charter Academy 6-30-19				1					1				
Panama City	Richard McKinney	Tom P. Haney Technical Center 6-30-18				1					1				
Rio Grande Valley	Quentin Anderson	City of Brownsville, Texas	1	1		1					1			1	
Rio Grande Valley	Quentin Anderson	City of Harlingen, Texas	1	1		1					1			1	
Rio Grande Valley	Quentin Anderson	City of La Feria, Texas	1	1		1					1				
Rio Grande Valley	Quentin Anderson	City of Los Fresnos, Texas		1		1					1			1	
Rio Grande Valley	Quentin Anderson	City of Lyford, Texas	1	1		1					1				
Rio Grande Valley	Quentin Anderson	City of Palm Valley, Texas		1		1					1				
Rio Grande Valley	Quentin Anderson	City of Primera, Texas		1		1					1				
Rio Grande Valley	Quentin Anderson	City of Roma, Texas		1		1					1				
Rio Grande Valley	Quentin Anderson	City of South Padre Island, Texas	1	1		1					1			1	
Rio Grande Valley	Quentin Anderson	City of Westlaco, Texas		1		1					1			1	
Rio Grande Valley	Quentin Anderson	Willacy County Local Government Corporation				1									
Rio Grande Valley	Ruben Moreno	City of Edinburg	1	1		1					1				
Rio Grande Valley	Ruben Moreno	City of Rio Grande City	1	1		1					1				
Rio Grande Valley	Quentin Anderson	Willacy County Public Facility Corporation													
Rio Grande Valley	Quentin Anderson	Paseo de la Resaca Lighting & Maintenance District						1			1				
Rio Grande Valley	Quentin Anderson	Laguna Madre Water District						1			1				
Rio Grande Valley	Quentin Anderson	Brownsville Irrigation and Drainage District						1			1				
Rio Grande Valley	Aaron Rios	Brownsville Navigation District									1			1	
Rio Grande Valley	Quentin Anderson	City of Harlingen, Texas Waterworks						1			1				

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Rio Grande Valley	Quentin Anderson	City of La Feria - EDC									1				
Rio Grande Valley	Quentin Anderson	City of La Feria - IDC									1				
Rio Grande Valley	Quentin Anderson	City of La Feria, Texas Waterworks						1			1				
Rio Grande Valley	Quentin Anderson	County Jail Public Facility													
Rio Grande Valley	Quentin Anderson	Firemen's Relief & Retirement-Harlingen, Texas									1				
Rio Grande Valley	Quentin Anderson	Firemen's Relief & Retirement-Westlaco, Texas									1				
Rio Grande Valley	Quentin Anderson	Port Mansfield Public Utility District						1			1				
Rio Grande Valley	Quentin Anderson	Port of Harlingen Authority					1				1				
Rio Grande Valley	Quentin Anderson	Valley International Airport					1				1				
Rio Grande Valley	Quentin Anderson	Valley Municipal Utility District						1			1				
Rio Grande Valley	Quentin Anderson	Willacy County Hospital District					1				1				
Rio Grande Valley	Quentin Anderson	Willacy County Navigation District					1				1				
Rio Grande Valley	Quentin Anderson	Harlingen Consolidated Independent School District	1			1					1			1	
Rio Grande Valley	Quentin Anderson	Jim Hogg County Independent School District	1			1					1				
Rio Grande Valley	Quentin Anderson	La Feria Independent School District	1			1					1				
Rio Grande Valley	Quentin Anderson	Lyford Consolidated Independent School District	1			1					1				
Rio Grande Valley	Quentin Anderson	Roma Independent School District	1			1					1			1	
Rio Grande Valley	Quentin Anderson	San Perlita Independent School District				1					1				
Rio Grande Valley	Quentin Anderson	Santa Rosa Independent School District	1			1					1			1	
Rio Grande Valley	Ruben Moreno	Agua Special Utility District	1					1			1				
Rio Grande Valley	Ruben Moreno	Hidalgo County Irrigation District No. 1						1			1				
Rio Grande Valley	Ruben Moreno	Hidalgo County Municipal Utility District #1						1			1				
Rio Grande Valley	Ruben Moreno	Hidalgo County Water Improvement Distr. No. 3						1			1				
Rio Grande Valley	Ruben Moreno	McAllen Industrial Foundation, Inc.									1				
Rio Grande Valley	Ruben Moreno	Penitas Redevelopment Authority					1				1				
Rio Grande Valley	Ruben Moreno	Santa Cruz Irrigation District #15						1			1				
Rio Grande Valley	Ruben Moreno	Mission CISD	1			1					1				
Rio Grande Valley	Ruben Moreno	McAllen ISD	1			1					1				
Rio Grande Valley	Ruben Moreno	Sharyland ISD	1			1					1				
Rio Grande Valley	David Segovia	Edcouch Elsa ISD	1			1					1				
Rio Grande Valley	David Segovia	United Irrigation District						1			1				
Rio Grande Valley	David Segovia	Zapata County ISD	1			1					1				
Rio Grande Valley	David Segovia	South Texas College	1								1				
Rio Grande Valley	David Segovia	Donna ISD	1			1					1				
Shreveport	Tom Simms	Caddo Parish Commission	1		1						1		1	1	
Shreveport	Tom Simms	Caddo Parish Sheriff's Office									1		1		
Shreveport	Tom Simms	City of Shreveport	1	1							1			1	
Shreveport	Tom Simms	Caddo Correctional Center									1				
Shreveport	Tom Simms	First Judicial District Attorney	1								1		1		
Shreveport	Josh Trahan	Monroe City Schools	1			1					1		1		
Shreveport	Josh Trahan	Morehouse Parish School Board	1			1					1		1		
Shreveport	Tom Simms	Bossier Council on Aging, Inc.									1		1		
Shreveport	Michael Gould	Housing Authority of the City of Bossier City	1				1				1		1		
Shreveport	Tom Simms	Bossier Parish Sheriff Office									1		1		
Shreveport	Tom Simms	Shreve Memorial Library									1		1		
Shreveport	Tom Simms	Red River Sheriff Office									1		1		
Shreveport	Tom Simms	Caddo Parish School Board	1			1					1		1	1	
Shreveport	Tom Simms	Juvenile Court for Caddo Parish									1				
Shreveport	Josh Trahan	Red River Parish School Board	1			1					1		1		
Shreveport	Josh Trahan	Shreveport Home Mortgage Authority					1								
Southwest	Alan Bowers	Curry County			1								1		
Southwest	Alan Bowers	Eddy County	1		1						1		Lodgers Tax		

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Southwest	Alan Bowers	Cusy County		1							1				
Southwest	Alan Bowers	Santa Fe County		1									1		
Southwest	Alan Bowers	Socorro County		1							1				1
Southwest	Michele A Kirkland	Bailey-Parmer County Juvenile, Texas		1							1				
Southwest	Michele A Kirkland	Parmer County DA		1											1
Southwest	Michele A Kirkland	Parmer County Texas		1							1				
Southwest	Ray Roberts	San Miguel County	1	1							1				
Southwest	Alan Bowers	City of Alamogordo	1	1					1		1				1
Southwest	Alan Bowers	City of Las Cruces	1	1							1			1	
Southwest	Alan Bowers	City of Mineral Wells, TX		1							1				
Southwest	Alan Bowers	City of Raton	1	1				1			1		Lodgers Tax		
Southwest	Alan Bowers	City of WolfHorth		1							1				
Southwest	Alan Bowers	Village of Corrales		1							1				
Southwest	Cindy Moffatt Bryan	City of Carlsbad		1											1
Southwest	Michael J White	Village of Vinton		1								1			1
Southwest	Ray Roberts	City of Aztec		1							1				
Southwest	Ray Roberts	City of Eunice		1							1				
Southwest	Ray Roberts	City of Truth or Consequences Housing Authority	1				1				1				
Southwest	Alan Bowers	Albuquerque Metropolitan Arroyo Flood Control Authority					1				1			1	
Southwest	Alan Bowers	Albuquerque Public Schools				1									1
Southwest	Alan Bowers	Aztec Municipal School District	1			1					1				
Southwest	Alan Bowers	Jemez Valley Public Schools	1			1					1				
Southwest	Alan Bowers	Luna Community College													1
Southwest	Alan Bowers	NM Junior College	1								1				
Southwest	Alan Bowers	NM Office of the Secretary of State	1							1	1				
Southwest	Alan Bowers	NM Office of the State Engineer								1	1				
Southwest	Alan Bowers	Northern New Mexico College													1
Southwest	Alan Bowers	Northern New Mexico College Foundation													1
Southwest	Alan Bowers	Owens Valley Career Development Center													1
Southwest	Alan Bowers	Regional Emergency Dispatch Authority- Eddy County					1				1				
Southwest	Alan Bowers	Roswell Independent School District	1			1					1				
Southwest	Alan Bowers	San Carlos Apache Tribe Water Rights Spending Plan									1				
Southwest	Alan Bowers	San Carlos Department of Grants and Administration	1								1				
Southwest	Alan Bowers	San Carlos Housing Authority	1					1			1				
Southwest	Michele A Kirkland	Bailey-Parmer County CSCD, Texas					1				1				
Southwest	Michele A Kirkland	City of Farwell									1				
Southwest	Ray Roberts	Cedar City Housing Authority	1						1		1				
Southwest	Ray Roberts	Clovis Housing & Redevelopment	1						1		1				
Southwest	Ray Roberts	Deming Public Schools	1			1					1				
Southwest	Ray Roberts	Martin Luther King, Jr., State Commission								1	1				
Southwest	Ray Roberts	Pojoaque Valley Schools	1			1					1				
Tallahassee	Carter, Michael	Florida Prepaid College Board									1				
Tallahassee	Reed, Sumner	Florida Education Investment Trust Fund									1				
Tallahassee	Montalbano, Thomas	Florida Ports Financing Commission 320.20(3)									1				
Tifton	Carmichael	Echols County, GA		1							1				
Tifton	Carmichael	Telfair County, GA		1							1				
Tifton	Carmichael	Tift County, GA		1							1				
Tifton	Carmichael	Ware County, GA	1	1							1				
Tifton	Carmichael	City of Ellaville, GA		1							1				
Tifton	Davis	Valdosta - Lowndes County, GA Industrial Authority					1					1			
Tifton	Bennett	Lee County Utilities Authority					1					1			
Valdosta	Davis	Terrell County		1											1

OFFICE	ENGAGEMENT PARTNER	GOVERNMENTAL ENTITY NAME	SINGLE AUDIT (1 If YES, blank if no)	ENTITY TYPE							SERVICES			
				MUNICIPALITY	COUNTY	BOARD OF EDUCATION	AUTHORITY	UTILITY	HUD	State Agency	AUDIT	ACCOUNTING OUTSOURCING	Agreed Upon Procedures	GFOA Certificate of Achievement for Excellence in Financial Reporting? (1 If YES, blank if no)
Valdosta	Carmichael	Dodge County		1									1	