

# MAULDIN & JENKINS

mjcpa.com

200 Galleria Parkway, Suite 1700

Atlanta, GA 30339

## City of Hammond, Louisiana

**Technical Proposal to Provide Audit Services**  
Fiscal Year June 30, 2022 and 2023

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Mauldin & Jenkins Certified Public Accountants

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**Going Further.**



## VISION

*To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.*

*Over 650 Governmental Units Served  
Throughout the Southeast*



*Going Further.*



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## Transmittal Letter

September 8, 2022

City of Hammond  
Attn: Purchasing Department  
310 East Charles Street  
Hammond, LA 70401

Ladies and Gentlemen:

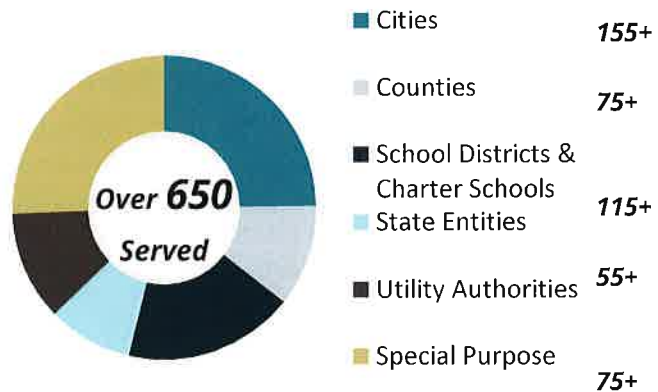
We appreciate the opportunity to propose on providing audit services to the City of Hammond, Louisiana (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ended June 30, 2022 and 2023, with an option for each of the two subsequent fiscal years, subject to annual review and the annual availability of an appropriation for audit services by the City.

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

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the City. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Council, management, and its citizens. Given the complexities of the City's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- 650+ state and local governments across the Southeastern U.S.A.
- 125+ water & sewer systems, 25 airport operations, 19 gas systems, 17 electrical utilities, & 15 transit services;
- 15 large electric operations, and another 4 gas utility operations;
- 154 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.
- 225+ of Single Audits as required by the Uniform Guidance.



Mauldin & Jenkins provides over 139,000 hours of service to over 650 governmental units in the Southeast on an annual basis utilizing over 140 professionals.



- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB).  Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 600 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors.
- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, David Irwin is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (800) 277-0080. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,  
MAULDIN & JENKINS, LLC

David Irwin, Partner



## Scope of Work to be Performed

The following pages attempt to demonstrate to you our understanding of the nature of the audit services and our general plan for meeting your needs.

### Scope of Our Work and Required Audit Reports

The overall objective in serving the City is to determine whether the financial statements present fairly the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the major governmental funds in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with: *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Federal Single Audit Act, the audit requirements of Title 2 U. S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) standards; and, the Office of the Legislative Auditor, State of Louisiana.

Our audit will consider the City's internal controls over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on the internal control over financial reporting.

We will perform tests of compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Providing an opinion on compliance with these provisions is not an objective of the audits. However, the results of the tests disclosing instances of noncompliance and other matters will be reported as required under *Government Auditing Standards*.

Following the completion of the audit of the fiscal year's financial statements, we shall prepare the required audit reports (if applicable) including those required by *Government Auditing Standards* and the Single Audit and the Office of the Legislative Auditor, State of Louisiana:

- 1) A report on the fair presentation of the financial statements in conformity with Generally Accepted Accounting Principles. This report shall include Required Supplemental Schedules (RSI) as required by GASB 34.
- 2) A report on Internal Control over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.



- 3) A report on Compliance for Each Major Federal Program and on Internal Control Over Compliance required by the Uniform Guidance.
- 4) A Schedule of Findings and Questioned Costs in accordance with the Uniform Guidance.

### **Irregularities and Illegal Acts**

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware, to the following parties:

- The Honorable Mayor and Members of the City Council
- The City Attorney
- The City Manager
- The Finance Director

Additionally, it is our understanding that the following component units of the City (the City Court of Hammond and the Marshal's Office -- City Court of Hammond) are audited by other auditors and are not included in the scope of this request for proposal.

### **Independence**

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Hammond, Louisiana, its component units and its joint ventures, and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the City within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

for the City during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the City. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the governing board members of the City of Hammond, Louisiana who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as a City Council member of the City of Hammond, Louisiana. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for the City of Hammond, Louisiana. Written notice will be provided to the City provided any professional relationships are entered into with the City during the period of this agreement.



We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

## License to Practice in Louisiana

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of Louisiana by the Louisiana Legislative Auditor. Our Louisiana license number is 804. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of Louisiana.



*Recently, a client provided a compliment (to a large audience) describing her experience with Mauldin & Jenkins:*

**“They Speak Our Language”**

*Cynthia Wood, Director of Accounting  
Charleston (SC) Water System*



## Firm Qualifications and Experience

### Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



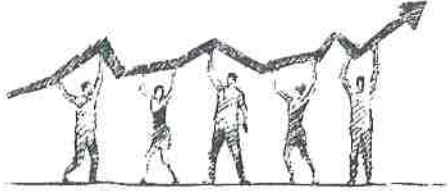
- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

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

- **350,000** - approx. total hours of service provided annually to clients of the Firm
- **139,000** - approx. total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **650** - approx. total governmental entities served in past three (3) years
- **450** - total number of Firm personnel
- **154** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **68** - total number of Firm partners
- **22** - total number of full-time governmental partners & directors
- **16** - total number of full-time governmental managers
- **140** - total number of professionals with current governmental experience

## A Century of Service




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

As noted previously, **Mauldin & Jenkins employs 38 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.


The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 650 governments in the Southeast. We know of no other regional firm that can match our governmental experience.



*I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.*

**Pam Herring,  
City of Rockmart,  
Clerk/Finance Officer**



## Quality Control Review

### External Peer Review

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



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

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



### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

### PBMares, LLP

PBMares, LLP



*We chose Mauldin & Jenkins, and have continued with them, because of their deep understanding and accounting knowledge of our industry and they are an invaluable resource to us. The professionals on their team are easy to work with and pay close attention to our specific concerns. They provide exceptional expertise and service, responding to questions quickly and proficiently. Without question, our decision to use Mauldin & Jenkins for the past years was a sound business decision, delivering the expected results and then some.*

*David Smith, Henry County (GA), Chief Financial Officer*





**Desk Reviews or Field Reviews**

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, the State of Georgia’s Department of Audits & Accounts (DoAA) periodically performs a review of a sample of our local school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort.

As part of the review process, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

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

Regarding one of our past Federal desk reviews or field reviews, we would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

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

We at Mauldin & Jenkins are quite proud of our Firm’s governmental practice and appreciate the efforts of state and Federal inspectors and examiners, and their kind words of our doing things right and doing the right things in our attestation engagements.

**No Disciplinary Actions**

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



*In the six years that I’ve gone through internal and external audits this has been by far the best experience with auditors. Your personalities make a huge difference and we haven’t regretted changing auditors.*

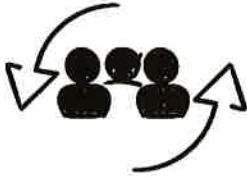
*Crystal Coleman,  
Edgefield County (SC),  
Former Finance Director*



## Similar Engagements with Other Governmental Entities

### Client Transitions

*Mauldin & Jenkins has experienced over 600 governmental client transitions in the past 25 years.*



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

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for clients to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.

*The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.*

*Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager*

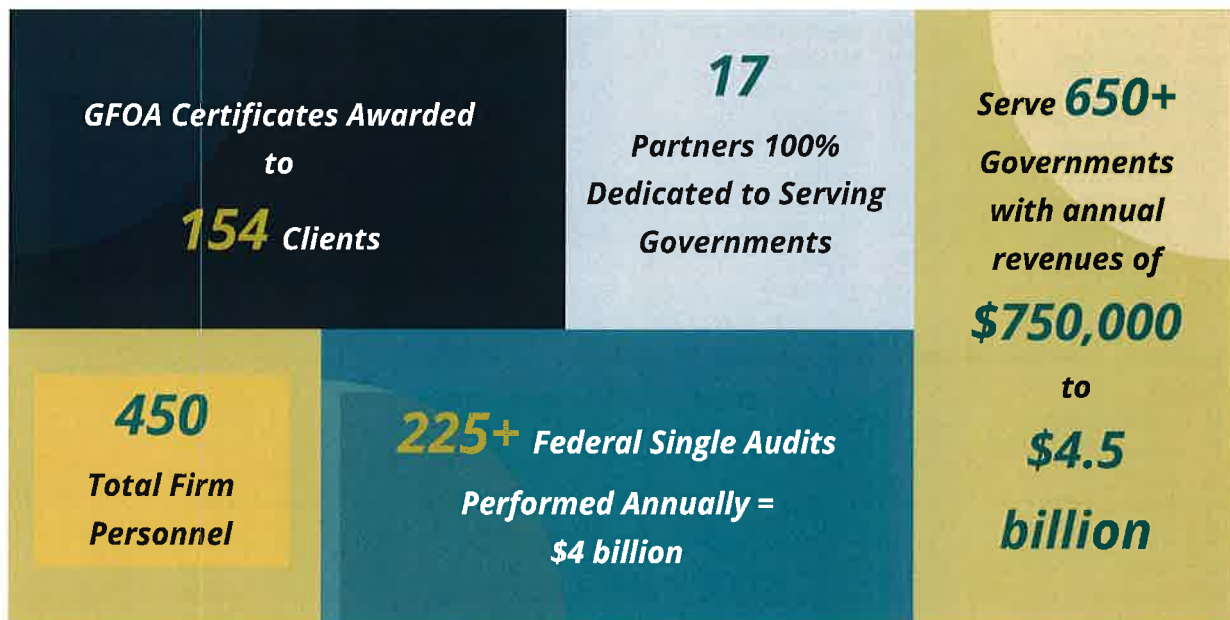


- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

### **Governments Served in the Past Three Years**

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past three years (and not over a lifetime).





**Cities.** Cities we have served within the past three years:

<b>Georgia</b>			<b>North Carolina</b>		
1) Albany	43) Jeffersonville	86) Tucker	123) Asheville		
2) Alpharetta	44) Johns Creek	87) Turin	124) Black Mountain		
3) Americus	45) Kennesaw	88) Tybee Island	125) Garner		
4) Ashburn	46) Kingsland	89) Union City	126) Hendersonville		
5) Atlanta	47) LaGrange	90) Valdosta	127) Jacksonville		
6) Austell	48) Lawrenceville	91) Villa Rica	128) Rocky Mount		
7) Bainbridge	49) Leesburg	92) Waycross	129) Selma		
8) Baldwin	50) Lilburn	93) West Point	130) Zebulon		
9) Ball Ground	51) Lone Oak				
10) Barnesville	52) Lyons	<b>Alabama / Mississippi</b>			
11) Bloomingdale	53) Milledgeville	94) Athens, AL	<b>South Carolina</b>		
12) Brookhaven	54) Milner	95) Huntsville, AL	131) Aiken		
13) Brunswick	55) Milton	96) Tuscaloosa, AL	132) Beaufort		
14) Byron	56) Monroe	97) Gulfport, MS	133) Cayce		
15) Cartersville	57) Morrow	98) Meridian, MS	134) Chapin		
16) Cedartown	58) Nashville		135) Charleston		
17) Centerville	59) Oxford	<b>Florida</b>			
18) Chamblee	60) Peachtree City	99) Apopka	136) Clemson		
19) Chattahoochee Hills	61) Peachtree Corners	100) Callaway	137) Clover		
20) Clarkston	62) Pearson	101) Clewiston	138) Hanahan		
21) College Park	63) Perry	102) Crystal River	139) Hardeeville		
22) Conyers	64) Pooler	103) Fernandina Beach	140) Hemingway		
23) Cordele	65) Powder Springs	104) Ft. Myers Beach	141) Hilton Head Island		
24) Covington	66) Port Wentworth	105) Haines City	142) Hollywood		
25) Dalton	67) Richmond Hill	106) Hallandale Beach	143) Georgetown		
26) Decatur	68) Riverdale	107) Indiantown	144) Goose Creek		
27) Doraville	69) Rockmart	108) Islamorada	145) Johnsonville		
28) Douglasville	70) Rome	109) Jupiter Inlet Colony	146) Kiawah Island		
29) Duluth	71) Roswell	110) LaBelle	147) Mount Pleasant		
30) Dunwoody	72) Sandy Springs	111) Lake Placid	148) North Augusta		
31) Fairburn	73) Savannah	112) Longboat Key	149) North Charleston		
32) Fayetteville	74) Sharpsburg	113) Marco Island	150) Orangeburg		
33) Flovilla	75) Social Circle	114) Naples	151) Pamplico		
34) Forest Park	76) South Fulton	115) New Port Richey	152) Rock Hill		
35) Forsyth	77) St. Marys	116) North Port	153) Seabrook Island		
36) Garden City	78) Stockbridge	117) Pensacola	154) Summerville		
37) Grovetown	79) Stonecrest	118) Pinecrest			
38) Griffin	80) Suwanee	119) Plant City	<b>Tennessee</b>		
39) Hapeville	81) Temple	120) Tarpon Springs	155) Bristol		
40) Hinesville	82) Thomasville	121) Tequesta	156) Clarksville		
41) Holly Springs	83) Thunderbolt	122) Wildwood	157) Jamestown		
42) Jefferson	84) Tifton		158) Jackson		
	85) Toccoa		159) Spring Hill		

**Counties.** Counties we have audited or are in the process of serving within the past three years:

<b>Georgia</b>		
1) Athens-Clarke	12) Crisp	24) Jones
2) Augusta-Richmond	13) DeKalb	25) Lamar
3) Bacon	14) Dougherty	26) Lee
4) Barrow	15) Douglas	27) Liberty
5) Bryan	16) Emanuel	28) Long
6) Butts	17) Floyd	29) Lumpkin
7) Charlton	18) Forsyth	30) Macon
8) Chatham	19) Gwinnett	31) Macon-Bibb
9) Clayton	20) Henry	32) McIntosh
10) Colquitt	21) Jackson	33) Meriwether
11) Columbus-Muscogee	22) Jeff Davis	34) Mitchell
	23) Jenkins	35) Monroe
		36) Morgan
		37) Newton
		38) Paulding
		39) Rockdale
		40) Spalding
		41) Stephens
		42) Stewart
		43) Tattnell
		44) Taylor
		45) Toombs
		46) Troup
		47) Turner



48) Walton  
49) Whitfield

**Florida**

50) Hernando  
51) Union

**North Carolina**

52) Columbus  
53) Gates  
54) Green

55) Halifax  
56) Madison  
57) Montgomery

58) Moore  
59) Orange  
60) Wake

**South Carolina**

61) Beaufort  
62) Berkeley  
63) Calhoun

64) Colleton  
65) Darlington  
66) Dorchester

67) Edgefield  
68) Fairfield  
69) Florence  
70) Greenville  
71) Hampton  
72) Horry  
73) Lancaster  
74) Laurens

75) Oconee  
76) Richland  
77) Sumter

**Tennessee**

78) Hamilton

**Alabama**

79) Jefferson

**State Governmental Entities.** States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

- |   |   |
|---|---|
| 1) Abraham Baldwin Agri. College Foundation       | 30) University of Chattanooga Foundation              |
| 2) Aiken Technical College                        | 31) Trident Technical College                         |
| 3) Athens State University, AL                    | 32) Kennesaw State Univ. Athletic Department          |
| 4) Central Carolina Technical College             | 33) Kennesaw State Univ. Athletic Foundation          |
| 5) College of Coastal Georgia Foundation          | 34) Kennesaw State Univ. Research Foundation          |
| 6) Denmark Technical College                      | 35) Kennesaw State Univ. Foundation                   |
| 7) Francis Marion University                      | 36) Medical College of Georgia Foundation             |
| 8) Ga. Building Authority (GBA)                   | 37) Mississippi College of Georgia Foundation         |
| 9) Ga. Business Success Center                    | 38) New College of Florida                            |
| 10) Ga. College & State Univ. Foundation          | 39) Northeastern Technical College                    |
| 11) Ga. Dept. of Economic Development             | 40) Northwest Florida College Foundation              |
| 12) Ga. Education Authority                       | 41) Polytechnic Foundation of Kennesaw State Univ.    |
| 13) Ga. Environmental Finance Auth. (GEFA)        | 42) REACH Georgia (of the GSFC)                       |
| 14) Ga. Higher Education Assistance Corp.         | 43) South Carolina Transportation Infrastructure Bank |
| 15) Ga. Higher Education Facilities Authority     | 44) South Carolina Infrastructure Bank                |
| 16) Ga. Highlands College Foundation              | 45) South Carolina Insurance Reserve Fund             |
| 17) Ga. Lottery Corporation (LOTTO)               | 46) South Carolina Department of Transportation       |
| 18) Ga. Military College Foundation               | 47) South Carolina Jobs-Economic Development Auth     |
| 19) Ga. Ports Authority (GPA)                     | 48) Southern Polytechnic Applied Research Foundation  |
| 20) Ga. Southern Univ. Athletic Foundation        | 49) State College of Florida Sarasota-Manatee         |
| 21) Ga. Southern Univ. Foundation                 | 50) Stone Mountain Memorial Association               |
| 22) Ga. State Financing & Investment Com. (GSFIC) | 51) Tri County Technical College                      |
| 23) Ga. State Univ. Athletic Foundation           | 52) University of North Alabama                       |
| 24) Ga. State Univ. Foundation                    | 53) University of North Georgia Foundation            |
| 25) Ga. Student Finance Authority (GSFA)          | 54) University of West Alabama                        |
| 26) Ga. Superior Court Clerk's Cooperative Auth.  | 55) University of West Georgia Foundation             |
| 27) Ga. Technology Authority                      | 56) University System of Georgia                      |
| 28) Ga. World Congress Center Authority           | 57) Williamsburg Technical College                    |
| 29) Jacksonville State University, AL             |   |



**School Systems.** Boards of Education we have served within the past three years:

**Georgia**

- 1) Atlanta Independent Schools
- 2) Bartow County Schools
- 3) Bibb County Schools
- 4) Buford City Schools
- 5) Butts County Schools
- 6) Camden County Schools
- 7) Carroll County Schools
- 8) Carrollton City Schools
- 9) Cartersville City Schools
- 10) Clayton County Schools
- 11) Cobb County Schools
- 12) Colquitt County Schools
- 13) Commerce City Schools
- 14) Coweta County Schools
- 15) Dawson County Schools
- 16) Decatur City Schools
- 17) DeKalb County Schools
- 18) Dodge County Schools
- 19) Dougherty County Schools
- 20) Douglas County Schools
- 21) Dublin City Schools
- 22) Effingham County Schools
- 23) Emanuel County Schools
- 24) Fannin County Schools
- 25) Fayette County Schools
- 26) Floyd County Schools
- 27) Forsyth County Schools
- 28) Fulton County Schools
- 29) Gilmer County Schools

- 30) Glynn County Schools
- 31) Gordon County Schools
- 32) Greene County Schools
- 33) Griffin-Spalding County Schools
- 34) Gwinnett County Schools
- 35) Habersham County Schools
- 36) Hancock County Schools
- 37) Harris County Schools
- 38) Henry County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Oconee County Schools
- 45) Paulding County Schools
- 46) Peach County Schools
- 47) Pickens County Schools
- 48) Polk County Schools
- 49) Putnam County Schools
- 50) Rockdale County Schools
- 51) Rome City Schools
- 52) Savannah-Chatham Co. Schools
- 53) Stephens County Schools
- 54) Thomas County Schools
- 55) Troup County Schools
- 56) Twiggs County Schools
- 57) Union County Schools
- 58) Walton County Schools
- 59) Ware County Schools

- 60) White County Schools

**Alabama**

- 61) Athens City Schools

**Florida**

- 62) Highland County Schools
- 63) Manatee County Schools
- 64) Lee County Schools

**South Carolina**

- 65) Beaufort County Schools
- 66) Berkeley County School District
- 67) Clarendon Co. School Dist. 1
- 68) Colleton County Schools
- 69) Florence School Dist. 1
- 70) Florence School Dist. 3
- 71) Horry County Schools
- 72) Marlboro County Schools
- 73) Orangeburg County School District
- 74) Richland Co. School Dist. 1
- 75) South Carolina Public Charter School District
- 76) Sumter County Schools

**Tennessee**

- 77) Bristol City Schools
- 78) Hamilton County Schools

**Charter School Systems.** Charter schools we have served within the past three years:

- |  |   |
|--|---|
| 1) Academy for Classical Education (ACE)       | 21) KIPP South Fulton Academy                       |
| 2) Atlanta Heights Charter Academy             | 22) Lighthouse Academies                            |
| 3) Brookhaven Innovation Academy               | 23) Manatee School of Arts & Sciences               |
| 4) Coastal Empire Montessori Academy           | 24) Montessori School of Camden, SC                 |
| 5) Cherokee Charter Academy                    | 25) NW Florida St. College – Collegiate High School |
| 6) Coweta Charter Academy                      | 26) Pataula Charter Academy                         |
| 7) East Point Academy of South Carolina        | 27) Phoenix Center Community Service Board          |
| 8) Florida School for the Deaf and Blind       | 28) Provost Academy of Georgia                      |
| 9) Furlow Charter School                       | 29) School for Arts Infused Learning                |
| 10) Georgia Connections Academy                | 30) Scintilla Charter Academy                       |
| 11) Georgia School for Innovation & Classics   | 31) SKY Academy Englewood                           |
| 12) Gwinnett County BOE Charter Schools        | 32) SKY Academy Venice                              |
| 13) Gwinnett Online Campus                     | 33) SLAM Academy                                    |
| 14) Graduation Achievement Charter High School | 34) Spring Creek Charter Academy                    |
| 15) International Charter Academy of Georgia   | 35) SW Georgia STEM Charter School                  |
| 16) International Community School             | 36) St. Petersburg Collegiate High School           |
| 17) Just for Girls Academy                     | 37) Susie King Taylor Community School              |
| 18) Kendezi School                             | 38) Troup County College & Career Academy           |
| 19) KIPP Metro Atlanta Collaborative           | 39) Tybee Island Maritime Academy                   |
| 20) KIPP Opportunity Fund                      |   |



**Business-Type Special Purpose Governments.** Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

**Water/Sewer & Electric Utility**

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1) Athens Electric Utility</li> <li>2) Athens Water and Sewer Utility</li> <li>3) Atlanta Watershed</li> <li>4) Augusta Utilities (Water/Sewer Ops)</li> <li>5) Barrow County Water &amp; Sewer Authority</li> <li>6) Beaufort Jasper Water &amp; Sewer Authority</li> <li>7) Berkeley County Water &amp; Sanitation</li> <li>8) Bristol Essential Services</li> <li>9) Bristol Joint Sewer System</li> <li>10) Broad Creek Public Service District</li> <li>11) Brunswick - Glynn Joint Water &amp; Sewer Comm.</li> <li>12) Cape Fear Public Utility Authority</li> <li>13) Catawba River Water Supply Project</li> <li>14) CDE Lightband</li> <li>15) Charleston Water System</li> <li>16) Chatsworth Water Works Commission</li> <li>17) Clarksville Gas, Water &amp; Wastewater</li> <li>18) Clayton County Water &amp; Sewer Authority</li> <li>19) Cobb County - Marietta Water Authority</li> <li>20) Dutton Waterworks</li> <li>21) Eatonton-Putnam Water &amp; Sewer Authority</li> <li>22) Edgefield County Water &amp; Sewer Authority</li> <li>23) Electric Power Board of Chattanooga</li> <li>24) Englewood Water District</li> <li>25) Georgetown County Water &amp; Sewer District</li> <li>26) Gladeville Utility District</li> <li>27) Grand Strand Water &amp; Sewer Authority</li> <li>28) Greenwood Commissioners of Public Works</li> <li>29) Greenville Water System</li> <li>30) Guntersville Water and Sewer Board</li> <li>31) Gwinnett County Water and Sewerage Authority</li> <li>32) Hamilton Co. Water &amp; Wastewater Treatment</li> <li>33) Henry County Water Authority</li> <li>34) Limestone County Water and Sewer Authority</li> <li>35) Lumpkin County Water &amp; Sewerage Authority</li> <li>36) Macon Water Authority</li> <li>37) Middle Chattahoochee Regional Water &amp; Sewer Authority</li> <li>38) Mount Pleasant Waterworks</li> <li>39) Newton County Water &amp; Sewerage Authority</li> <li>40) North Charleston Sewer District</li> <li>41) Orangeburg Department of Public Utilities</li> </ol> | <ol style="list-style-type: none"> <li>42) Peace River/Manasota Reg. Water Supply Auth.</li> <li>43) Peachtree City Water &amp; Sewerage Authority</li> <li>44) Polk County Water Authority</li> <li>45) Susanville Sanitary District</li> <li>46) Seacoast Utility Authority</li> <li>47) Section Waterworks</li> <li>48) Tampa Bay Water Authority</li> <li>49) Waterworks &amp; Sewer Board of the Town of Parrish</li> <li>50) Warren County Utility District</li> <li>51) Crisp County Power Commission</li> <li>52) Electric Power Board of Chattanooga, TN</li> <li>53) Emerald Coast Utilities Authority</li> <li>54) Greer Commission of Public Works</li> </ol> |
|---|---|

**Airports**

- 55) Atlanta Hartsfield-Jackson International Airport
- 56) Augusta-Richmond County Regional Airport
- 57) Charleston County Aviation Authority
- 58) Glynn County Airport Commission
- 59) Gwinnett Airport Authority
- 60) Halifax-Northampton Regional Airport Authority
- 61) Paulding County Airport Authority
- 62) Walterboro-Colleton County Airport Commission

**Transit**

- 63) Birmingham-Jefferson County Transit Authority
- 64) Chatham Area Transit Authority
- 65) Chattanooga Area Reg. Transportation Authority
- 66) Jackson Transit Authority, TN
- 67) Lakeland Area Mass Transit District
- 68) Lowcountry Regional Transit Authority
- 69) Macon Transit Authority
- 70) Pee Dee Regional Transit Authority
- 71) Santee Wateree Regional Transit Authority
- 72) South Florida Regional Transportation Authority
- 73) Waccamaw Regional Transportation Authority

**Gas**

- 74) Athens Gas Utility
- 75) Austell Natural Gas System
- 76) Natural Gas Acquisition Corp.

**Other Governments.** Other governmental entities we have audited within the past three years:

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1) Alabama Elk River Development Agency</li> <li>2) Albany - Dougherty Inner City Authority</li> <li>3) Albany - Dougherty County Land Bank</li> <li>4) Amelia Island Convention &amp; Visitors Bureau</li> <li>5) Amelia Island Mosquito District</li> <li>6) Allendale County Hospital</li> <li>7) Athens Limestone Hospital</li> <li>8) Athens Limestone Industrial Development Board</li> <li>9) Athens Limestone Landfill</li> <li>10) Atlanta Firefighters Pension Plan</li> <li>11) Atlanta General Employees' Pension Plan</li> <li>12) Atlanta Police Pension Plan</li> <li>13) Atlanta Development Authority</li> </ol> | <ol style="list-style-type: none"> <li>14) Atlanta Economic Renaissance Corporation</li> <li>15) Atlanta Housing Opportunity</li> <li>16) Avita Community Partners</li> <li>17) Bayshore Gardens Park &amp; Recreation District</li> <li>18) Berkeley County Water &amp; Sanitation</li> <li>19) Bradenton Downtown Development Authority</li> <li>20) Bristol Development Board</li> <li>21) Bristol Essential Services</li> <li>22) Bristol Public Library</li> <li>23) Camden County Public Service Authority</li> <li>24) Captiva Erosion Prevention District</li> <li>25) Central Community Redevelopment Agency</li> <li>26) Central Georgia Joint Development Authority</li> </ol> |
|--|---|



- 27) Central Midlands Council of Govts.
- 28) Central Savannah River Area Regional Comm.
- 29) Charleston Co. Parks & Recreation Authority
- 30) Chatham County Jail Complex
- 31) Chatham County Tax Commissioner
- 32) Chatham County-Savannah Metro Planning Comm.
- 33) Chattahoochee River 911 Authority
- 34) Chattanooga Area Regional Council of Govts.
- 35) Citrus County Mosquito District
- 36) City of Albany- Chehaw Park Authority
- 37) City of East Point Retirement Plan
- 38) City of Sandy Springs Development Authority
- 39) Classic Center Auth. of Clarke County
- 40) Clayton Center Community Service Board
- 41) Clayton Co. Pension Fund
- 42) Clayton Co. Sheriff's Office
- 43) Coastal Heritage Society
- 44) Cobb Center Community Service Board
- 45) Cobb County-Marietta Water Auth. Pension
- 46) Colleton County Commission on Drug & Alcohol Abuse
- 47) Columbia Development Corp.
- 48) Columbia Empowerment Zone
- 49) Columbia Housing Development Corp.
- 50) Community Housing Services Agency (CHSA)
- 51) Convention and Visitors Bureau of Dunwoody
- 52) Crisp Co.- Cordele Industrial Development Authority
- 53) Crisp Co.- Cordele Industrial Development Council
- 54) Decide DeKalb
- 55) DeKalb County Public Library
- 56) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 57) Development Authority of City of Roswell
- 58) Development Authority of Lumpkin County
- 59) Development Authority of Peachtree City
- 60) Development Authority of Warner Robins
- 61) Disabilities Board of Charleston County
- 62) Downtown Atlanta Revitalization
- 63) East Alabama Regional Planning & Development Comm
- 64) Eau Development Corporation
- 65) E.G. Fisher Public Library
- 66) Ensor Forest Apartments
- 67) Fayette County Development Authority
- 68) Fifth Circuit Solicitor of Richland County
- 69) Foundation for the Mental Health Center of NC Alab
- 70) Forsyth County Public Library
- 71) Friends of Bulloch
- 72) Georgia Charter Educational Foundation
- 73) Georgia Mountains Regional Commission
- 74) Georgia Pines Community Service Board
- 75) Georgia Ports Auth. DB & OPEB Plan
- 76) Georgia Ports Auth. Defined Contribution Plan
- 77) Griffin Spalding County Land Bank Authority
- 78) Gwinnett Civic/Cultural Center Operations
- 79) Gwinnett Convention and Visitors Bureau
- 80) Gwinnett County Development Authority
- 81) Gwinnett County Public Facilities Authority
- 82) Gwinnett County Public Library
- 83) Gwinnett County Recreation Authority
- 84) Hallandale Beach CRA
- 85) Halifax County Tourism Development Authority
- 86) Hardee County Industrial Development Authority
- 87) Heart of Georgia Altamaha Regional Commission
- 88) Historic Roswell Convention & Visitors Bureau
- 89) Hospital Authority of St. Marys
- 90) Housing Authority of Clayton County
- 91) Houston County Library System
- 92) Islamorada, City of Islands, Florida
- 93) Jefferson Co. Economic and Industrial Dev Authority
- 94) Keep Peachtree City Beautiful Commission
- 95) Kennesaw State University Athletic Department
- 96) Lamar County Recycling Authority
- 97) Lawrence County Health Care Authority
- 98) Legacy Community Health Services
- 99) Liberty Consolidated Planning Commission
- 100) Liberty County Development Authority
- 101) Live Oak Public Library
- 102) Lumpkin County Hospital Authority
- 103) Macon-Bibb County Land Bank Authority
- 104) Madison Tourism Development Authority
- 105) Manatee County Mosquito Control Dist.
- 106) Manatee Technical Institute
- 107) MARTA/ATU Local 732 Employees Retirement
- 108) McIntosh Trail Community Service Board
- 109) McMinn County Library
- 110) McPherson Implementing Local Redev. Authority
- 111) McPherson Planning Local Redevelopment Authority
- 112) Mental Health Center of North Central Alabama
- 113) Meriwether County Industrial Development Authority
- 114) Metropolitan Planning Commission (MPC)
- 115) Miami Beach Employees Retirement Plan
- 116) Middle Flint Regional E-911 Authority
- 117) Middle Georgia Community Service Board
- 118) Milledgeville-Baldwin County Dev. Authority
- 119) Moore County Airport Authority
- 120) Moore County Convention & Visitors Bureau
- 121) NE Corridor, LLC
- 122) Newton County Industrial Development Auth
- 123) North Charleston District
- 124) North Fulton Regional Radio Authority
- 125) Northeast Georgia Regional Commission
- 126) Northwest Florida State College Foundation
- 127) North Port Fire Pension
- 128) North Port Police Pension
- 129) Ocean Highway and Port Auth. of Nassau County
- 130) Oconee Center Community Service Board
- 131) Orangeburg Co. Dept. of Disabilities & Special Needs
- 132) Palm Bay Police & Fire Pension Plan
- 133) Palm Beach Gardens Firefighters Pension
- 134) Pathways Center Community Service Board
- 135) Paulding County Industrial Development Authority
- 136) Peace River/Manasota Regional Water Supply Authority
- 137) Peachtree City Convention & Visitor's Bureau
- 138) Phoenix Center Community Service Board
- 139) Pooler Chamber of Commerce
- 140) Port Authority of Corpus Christi & Nueces County
- 141) Private Colleges and Universities Authority
- 142) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 143) Redevelopment Agency of Warner Robins
- 144) Richland County Libraries
- 145) Riverdale Downtown Development Authority
- 146) River's Edge Community Service Board
- 147) Saluda Nursing Center
- 148) Sandy Springs Hospitality Board
- 149) Santee-Lynches Reg. Council of Governments
- 150) Santee-Lynches Reg. Development Corp.
- 151) Sarasota General Employees' Pension
- 152) Sarasota Firefighters Pension
- 153) Sarasota Police Officers Pension
- 154) Savannah Chatham County Land Bank Authority
- 155) Savannah Development & Renewal Authority
- 156) Seabrook Island Utility Commission
- 157) Seacoast Utility Authority
- 158) Serenity Behavioral Health Systems
- 159) South Carolina Centers of Economic Excellence
- 160) South Island Public Service District



- 161) SOWEGA Council on Aging
- 162) Toccoa-Stephens County Public Library
- 163) Trailer Estates (FL)
- 164) Two Notch Development Corp.

- 165) Tybee Island Maritime Academy
- 166) Vidalia Onion Committee
- 167) Walterboro-Colleton County Airport Commission

**Water & sewer operations.** Below is a listing of water/sewer operations we have served within the past three years:

- |                                |                            |   |
|--------------------------------|----------------------------|---|
| 1) Athens-Clarke County        | 49) City of Long Boat Key  | 97) Richland County, SC                                   |
| 2) Augusta-Richmond Co.        | 50) City of Marco Island   | 98) Rockdale County                                       |
| 3) Calhoun County              | 51) City of Milledgeville  | 99) Spalding County                                       |
| 4) Chatham County              | 52) City of Monroe         | 100) Taylor County  |
| 5) City of Aiken               | 53) City of Naples         | 101) Walton County  |
| 6) City of Albany              | 54) City of North Augusta  | 102) Barrow Co. Water & Sewer Auth.                       |
| 7) City of Americus            | 55) City of North Port     | 103) Bristol Joint Sewer System                           |
| 8) City of Arcadia             | 56) City of Palmetto       | 104) Brunswick - Glynn Joint Water & Sewer Comm.          |
| 9) City of Athens, AL          | 57) City of Perry          | 105) Chatsworth Water Works Comm.                         |
| 10) City of Ball Ground        | 58) City of Plant City     | 106) Clayton Co. Water & Sewer Auth.                      |
| 11) City of Bloomingdale       | 59) City of Pooler         | 107) Cobb Co. - Marietta Water Auth.                      |
| 12) City of Bradenton          | 60) City of Port Wentworth | 108) Eatonton-Putnam Water & Sewer Auth.                  |
| 13) City of Brunswick          | 61) City of Powder Springs | 109) Gladeville Utility District                          |
| 14) City of Byron              | 62) City of Richmond Hill  | 110) Gwinnett Co. Water & Sewerage Auth.                  |
| 15) City of Callaway           | 63) City of Rock Hill, SC  | 111) Hamilton Co. Water & Wastewater Treatment Department |
| 16) City of Canton             | 64) City of Rockmart       | 112) Henry Co. Water Authority                            |
| 17) City of Cartersville       | 65) City of Rome           | 113) Lumpkin Co. Water & Sewerage Auth.                   |
| 18) City of Cayce, SC          | 66) City of Roswell        | 114) Macon Water Authority                                |
| 19) City of Clarksville        | 67) City of Savannah       | 115) Newton Co. Water & Sewerage Auth.                    |
| 20) City of Clemson, SC        | 68) City of St. Marys      | 116) Peace River/Manasota Reg. Water Supply Auth.         |
| 21) City of Clover             | 69) City of Stockbridge    | 117) Peachtree City Water & Sewerage Auth.                |
| 22) City of College Park       | 70) City of Suwanee        | 118) Polk Co. Water Authority                             |
| 23) City of Conyers            | 71) City of Thomasville    | 119) Middle Chattahoochee Regional Water & Sewer Auth.    |
| 24) City of Cooper City        | 72) City of Thunderbolt    | 120) Tampa Bay Water Auth.                                |
| 25) City of Cordele            | 73) City of Tifton         | 121) Town of Black Mountain, NC                           |
| 26) City of Covington          | 74) City of Toccoa         | 122) Town of Chapin, SC                                   |
| 27) City of Crystal River      | 75) City of Tuscaloosa     | 123) Town of Hemingway, SC                                |
| 28) City of Fairburn           | 76) City of Tybee Island   | 124) Town of Pamplico, SC                                 |
| 29) City of Fayetteville       | 77) City of Union City     | 125) Town of Selma, NC                                    |
| 30) City of Fernandina         | 78) City of Valdosta       | 126) Village of Tequesta                                  |
| 31) City of Ft. Myers Beach    | 79) City of Villa Rica     |   |
| 32) City of Garden City        | 80) City of Wildwood       |   |
| 33) City of Goose Creek        | 81) Columbia Co.           |   |
| 34) City of Griffin            | 82) Crisp County           |   |
| 35) City of Gulfport           | 83) DeKalb County          |   |
| 36) City of Haines City        | 84) Floyd County           |   |
| 37) City of Hendersonville, NC | 85) Forsyth County         |   |
| 38) City of Hinesville         | 86) Gates County, NC       |   |
| 39) City of Islamorada         | 87) Halifax County, NC     |   |
| 40) City of Jackson            | 88) Lee County             |   |
| 41) City of Jamestown          | 89) Liberty County         |   |
| 42) City of Jefferson          | 90) Lincoln County         |   |
| 43) City of Johnsonville       | 91) McIntosh County        |   |
| 44) City of Kingsland          | 92) Mitchell County        |   |
| 45) City of Lagrange           | 93) Montgomery County, NC  |   |
| 46) City of Lake Placid        | 94) Monroe County          |   |
| 47) City of Lawrenceville      | 95) Orange County          |   |
| 48) City of Leesburg           | 96) Paulding County        |   |



**Gas operations.** Below is a listing of gas operations served within the past three years:

- |                               |                           |
|-------------------------------|---------------------------|
| 1) Athens-Clarke County       | 12) City of Lagrange      |
| 2) Austell Natural Gas System | 13) City of Lawrenceville |
| 3) Barrow County              | 14) City of Pensacola     |
| 4) City of Albany             | 15) City of Rock Hill, SC |
| 5) City of Americus           | 16) City of Social Circle |
| 6) City of Cartersville       | 17) City of Thomasville   |
| 7) City of Clarksville        | 18) City of Tifton        |
| 8) City of Cordele            | 19) City of Toccoa        |
| 9) City of Covington          |                           |
| 10) City of Jackson, TN       |                           |
| 11) City of Jamestown         |                           |

**Electric operations.** Below is a listing of electrical operations served within the past three years:

- |                               |   |
|-------------------------------|---|
| 1) Bristol Essential Services | 10) City of Lawrenceville               |
| 2) City of Albany             | 11) City of Monroe                      |
| 3) City of Cartersville       | 12) City of Rock Hill, SC               |
| 4) City of Clarksville        | 13) City of Thomasville                 |
| 5) City of Clewiston          | 14) Crisp County Power Commission       |
| 6) City of College Park       | 15) Electric Power Board of Chattanooga |
| 7) City of Fairburn           | 16) Emerald Coast Utilities Authority   |
| 8) City of Griffin            | 17) Town of Selma, NC                   |
| 9) City of Lagrange           |   |

**Transit operations.** Below is a listing of transit operations served within the past three years:

- |                                   |   |
|-----------------------------------|---|
| 1) Chatham Area Transit Authority | 9) Birmingham-Jefferson County Transit Auth.    |
| 2) City of Albany                 | 10) Chattanooga Area Regional Transp. Auth.     |
| 3) City of Clarksville            | 11) Lakeland Area Mass Transit District         |
| 4) City of Clemson, SC            | 12) Macon Transit Authority                     |
| 5) City of Hinesville             | 13) Polk Transit Authority                      |
| 6) City of Huntsville, AL         | 14) South Florida Regional Transportation Auth. |
| 7) City of Jackson                | 15) Whitfield Transit                           |
| 8) City of Rock Hill, SC          |   |

**Airport operations.** Below is a listing of airport operations served within the past three years:

- |   |   |
|---|---|
| 1) Athens-Clarke County                     | 14) Darlington County, SC                         |
| 2) Augusta-Richmond County Regional Airport | 15) DeKalb County                                 |
| 3) Barrow County                            | 16) Floyd County                                  |
| 4) Beaufort Co., SC - City of Hilton Head   | 17) Glynn County Airport Commission               |
| 5) Beaufort Co., SC - Lady's Island         | 18) Gwinnett Airport Authority                    |
| 6) City of Aiken                            | 19) Henry County                                  |
| 7) City of Albany                           | 20) Lancaster Co., SC                             |
| 8) City of Covington                        | 21) Macon-Bibb Co. - Downtown Airport             |
| 9) City of Fernandina                       | 22) Macon-Bibb Co. - Mid.Ga. Regional Airport     |
| 10) City of Griffin                         | 23) Oconee Co., SC                                |
| 11) City of Jamestown                       | 24) Paulding County Airport Authority             |
| 12) City of Orangeburg, SC                  | 25) Walterboro-Colleton County Airport Commission |
| 13) City of Pensacola                       |   |



**Certificates of Achievement & Excellence in Financial Reporting**



Mauldin & Jenkins has served **over 650 governments** in the past several years, and **154** governmental units who obtain the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO’s Certificate of Excellence in Financial Reporting).



**Mauldin & Jenkins’ clients have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

**Counties:**

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) DeKalb
- 11) Douglas
- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty
- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC
- 28) Orange, NC
- 29) Paulding
- 30) Richland, SC

- 31) Rockdale
- 32) Spalding
- 33) Walton
- 34) Whitfield

**Cities:**

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka, FL
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL
- 46) Bristol, TN
- 47) Brookhaven
- 48) Brunswick
- 49) Callaway, FL
- 50) Cartersville
- 51) Cayce, SC
- 52) Chamblee
- 53) Charleston, SC
- 54) Chamblee
- 55) Chapin, SC
- 56) Clarksville, TN
- 57) Clemson, SC
- 58) College Park
- 59) Conyers

- 60) Cooper City, FL
- 61) Covington
- 62) Decatur
- 63) Douglasville
- 64) Dunwoody
- 65) Fayetteville
- 66) Fairburn
- 67) Forest Park
- 68) Garden City
- 69) Griffin
- 70) Gulfport, MS
- 71) Haines City, FL
- 72) Hallandale Bch, FL
- 73) Hapeville
- 74) Hardeeville, SC
- 75) Hendersonville, NC
- 76) Hinesville
- 77) Holly Springs
- 78) John's Creek
- 79) Kennesaw
- 80) Kiawah Island
- 81) Kingsland
- 82) Marco Island, FL
- 83) Lagrange
- 84) Lawrenceville
- 85) Longboat Key, FL
- 86) Milledgeville
- 87) Milton
- 88) Monroe
- 89) Morrow
- 90) Mount Pleasant, SC

- 91) Naples, FL
- 92) N. Augusta, SC
- 93) N. Charleston, SC
- 94) North Port, FL
- 95) Peachtree City
- 96) Pensacola, FL
- 97) Perry
- 98) Pinecrest, FL
- 99) Plant City, FL
- 100) Pooler
- 101) Port Wentworth
- 102) Powder Springs
- 103) Richmond Hill
- 104) Riverdale
- 105) Rockmart
- 106) Rome
- 107) Roswell
- 108) St. Marys
- 109) Sandy Springs
- 110) Savannah
- 111) Social Circle
- 112) Stockbridge
- 113) Suwanee
- 114) Thunderbolt
- 115) Tarpon Springs, FL
- 116) Thomasville
- 117) Tuscaloosa, AL
- 118) Union City
- 119) Valdosta
- 120) Villa Rica

**Boards of Education:**

- 121) Atlanta Public Schools
- 122) Beaufort County Schools
- 123) Bibb County Schools
- 124) Cartersville City Schools
- 125) Cobb County Schools
- 126) Fayette County Schools
- 127) Fulton County Schools
- 128) Gwinnett County Schools
- 129) Horry County Schools
- 130) Lee County School District
- 131) Marietta City Schools
- 132) Richland Co. School District One
- 133) Savannah-Chatham County Schools

**State Governmental Entities:**

- 134) Ga. Environ. Fin. Auth. (GEFA)
- 135) Ga. Ports Authority

**Other Governmental Entities:**

- 136) Beaufort Jasper Water & Sewer Authority
- 137) Cape Fear Public Utility Authority
- 138) Central Savannah River Area Regional Comm.
- 139) Charleston Water System
- 140) Clayton County Water Authority
- 141) Cobb County - Marietta Water Authority
- 142) Emerald Coast Utilities Authority
- 143) Greenville Water System
- 144) Greenwood Commissioners of Public Works
- 145) Greer Commission of Public Works
- 146) Henry County Water Authority



- |   |  |
|---|--|
| 147) Lowcountry Regional Transportation Authority | 152) Public Building Authority of Knox Co. & Knoxville |
| 148) Macon Water Authority                        | 153) South Florida Transportation Authority            |
| 149) Mount Pleasant Waterworks                    | 154) Tampa Bay Water Authority                         |
| 150) North Charleston Sewer District              |  |
| 151) Port of Corpus Christi Authority             |  |

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

***Tim Schroer, Augusta - Richmond Co. (GA), Assistant Director of Finance***

### **PAFR Experience**

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

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

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

### **Municipal Bond Experience**

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

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$75 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

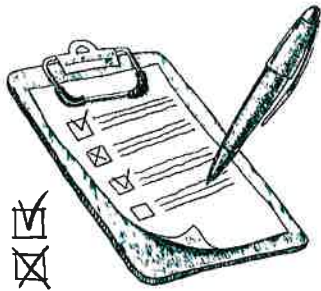
Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.



Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$75,000,000.

Governmental Entity		Amount	Governmental Entity		Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Marco Island	173,000,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Sandy Springs	172,230,000
3	Gwinnett County Board of Education	1,171,193,000	27	Charleston County Airport District	172,000,000
4	DeKalb County	1,051,950,000	28	City of College Park	165,683,000
5	Tampa Bay Water	988,700,000	29	Atlanta Development Authority	164,277,000
6	City of Huntsville	738,933,000	30	City of Savannah	151,712,000
7	Gwinnett County	727,267,000	31	Henry County Water & Sewer Authority	151,021,000
8	Charleston Water System	605,734,000	32	Douglas County Board of Education	132,690,000
9	Augusta-Richmond County	549,068,000	33	Clayton County Water Authority	130,018,000
10	Richland County School District 1	408,840,000	34	City of Charleston	126,518,000
11	Forsyth County	396,049,000	35	City of Alpharetta	120,985,000
12	Emerald Coast Utilities Authority	378,200,000	36	Macon-Bibb County	111,774,000
13	Henry County Board of Education	370,827,000	37	Columbus Consolidated Government	109,870,000
14	Hamilton County, Tennessee	360,180,000	38	South Carolina Dept. of Transportation	109,839,000
15	Forsyth County Board of Education	359,256,000	39	Islamorada, Village of Islands	99,900,000
16	Richland County	342,177,000	40	Rockdale County	93,346,000
17	Paulding County	312,923,000	41	Clayton County	86,864,000
18	Electric Power Board of Chattanooga	280,000,000	42	City of Hallandale Beach	85,400,000
19	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	43	Sumter School District	80,000,000
20	Beaufort County	218,159,000	44	Orange County, North Carolina	78,429,000
21	Athens-Clarke County	214,831,000	45	Macon Water Authority	76,806,000
22	City of Decatur	179,959,000	46	Atlanta Public Schools	76,740,000
23	City of Tuscaloosa	177,068,000	47	Jackson County	75,867,000
24	City of Pensacola	173,600,000			<u>\$ 14,157,677,000</u>

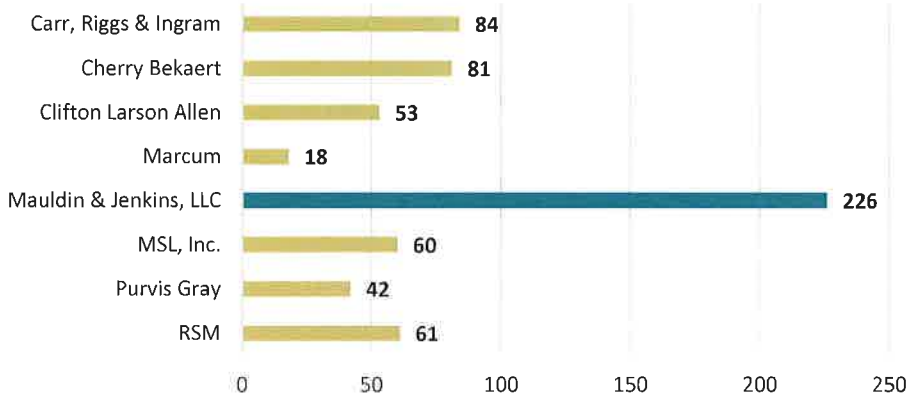
### Audits of Federally Funded Programs (Single Audits)



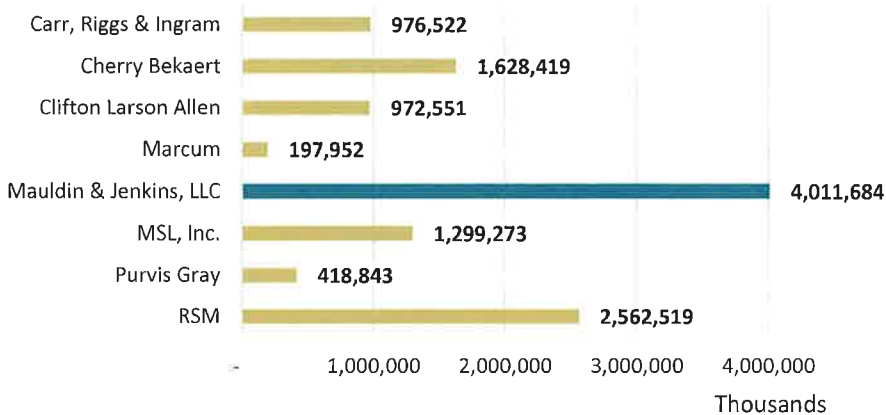
Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2020, Mauldin & Jenkins audits **226 entities** representing approximately **\$4 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.

#### Number of Single Audits Performed



#### Federal Award Dollars Audited (In Thousands)



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2020 (the last year for which complete information is available) for states in which our Firm has offices.

### Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

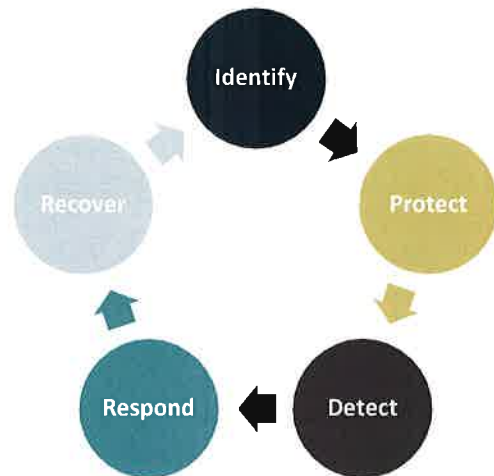
### Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

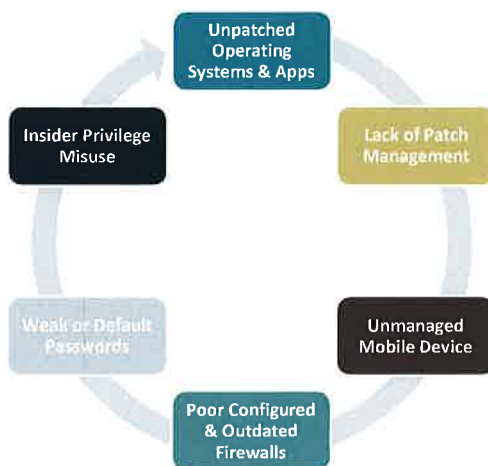
#### Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



#### System Vulnerability Assessments Engagements



This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

### Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

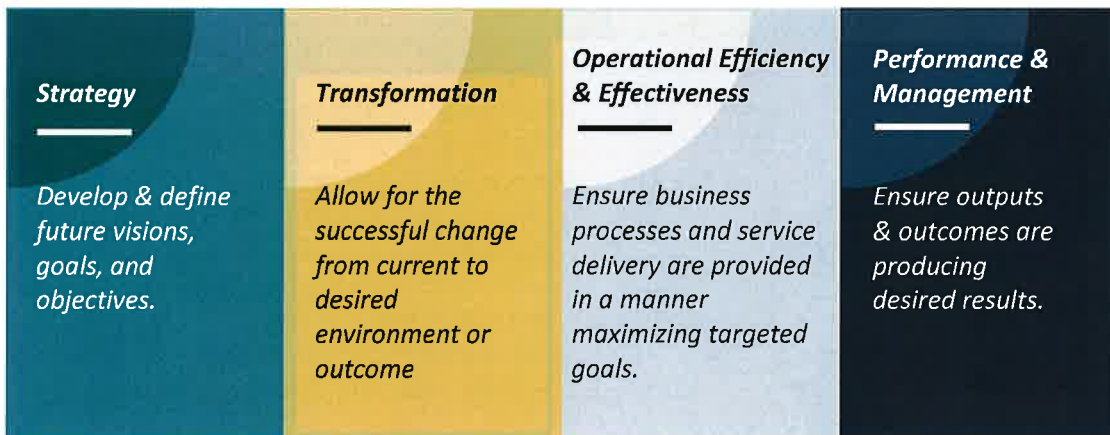


*We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.*

*Angela Jackson, City of Fairburn (GA), Finance Director*

### Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.





### Similar Clients

In addressing the City’s interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last five years, we have elected to report on the three cities below. Should management of the City need some additional references, we would be happy to provide such data.

#### 1) *City of Charleston, South Carolina*

<b>General Information</b>	City with population of approximately 135,000. City has assets and revenues of approximately \$2.9 billion and \$474 million, respectively. City provide, general government, public safety, public service, urban and community development, culture and recreation, community promotions, health and welfare, business development, parking facilities, city market, golf course, museums, and other activities. ACFR receives the GFOA Certificate annually.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance
<b>Dates</b>	June 30, 2014 through present
<b>Partners</b>	Miller Edwards, David Irwin, and Grant Davis
<b>Total Hours</b>	1,400 hours
<b>Contact Information</b>	Ms. Amy Wharton - (843) 579-7596 – Wharton@charleston-sc.gov

#### 2) *City of Savannah, Georgia*

<b>General Information</b>	City with population of approximately 146,000. Assets and revenues of approximately \$2 billion and \$437 million, respectively. City provides general government, judicial, public safety, public works, health and welfare, culture and recreation, housing and development, water and sewer system, airports, garbage collection, waste management, transit, and stormwater. ACFR is prepared and the GFOA Certificate awarded annually.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance. Preparation of ACFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	June 30, 2018 through present
<b>Partners</b>	Miller Edwards, David Irwin and Trey Scott
<b>Total Hours</b>	950 hours
<b>Contact Information</b>	Mr. David Maxwell - (912) 651-6434 – dmaxwell@savannahga.gov



### 3) City of Gulfport, Mississippi

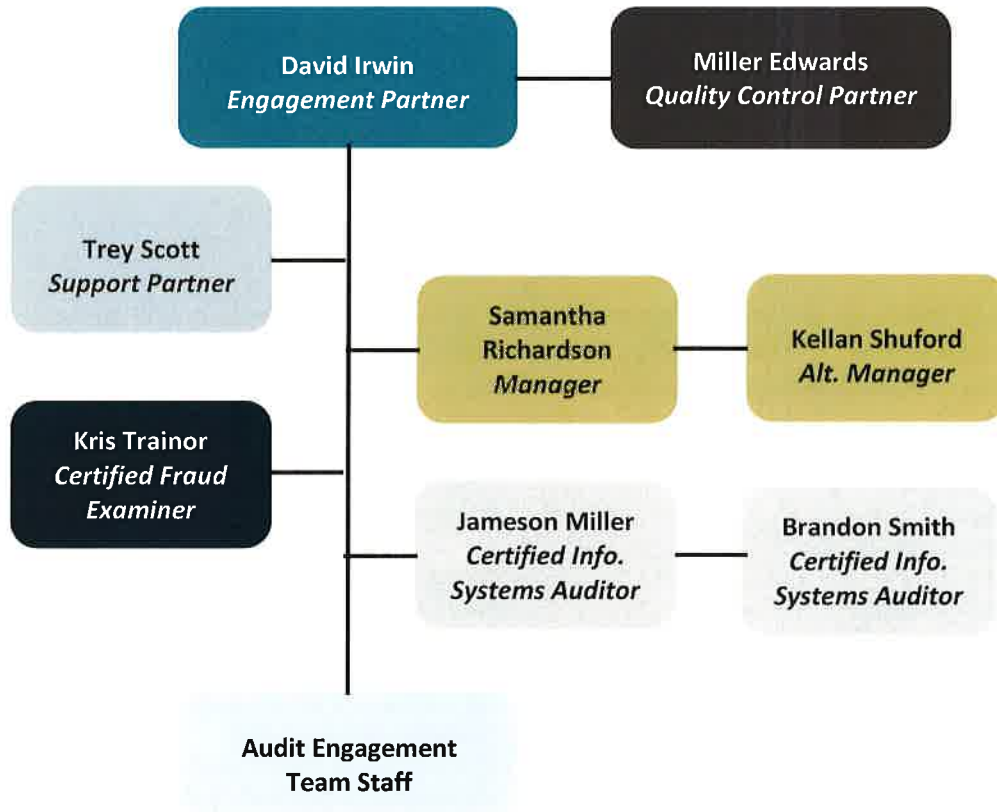
<b>General Information</b>	Second largest City in Mississippi with a population of approximately 72,000 and the larger of the two principal cities of the Gulfport-Biloxi, Mississippi Metropolitan Statistical Area. City has assets of approximately \$705 million and annual revenues of approximately \$118 million.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance. Preparation of ACFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2018 through present
<b>Partners</b>	Miller Edwards and David Irwin
<b>Total Hours</b>	800 hours
<b>Contact Information</b>	Todd Harman, Director of Finance - (228) 868-5705 - tharman@gulfport-ms.gov



## Partner, Supervisory and Staff Qualifications and Experience

### Proposed Staffing and Qualifications

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



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



**David Irwin, CPA**  
**Lead Partner & Ultimate Partner Responsible**

David Irwin is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. David is licensed to practice in the State of Georgia and South Carolina. His in-charge experience as a partner and client executive with the firm covers a variety of state and local governmental organizations in Georgia and South Carolina. **He spends 100% of his time serving local governments.**



**Years of Professional Experience and Years with Firm**

David has over 15 years of experience in public accounting, all with Mauldin Jenkins, serving a wide range of governmental clients.

**List of Governmental Clients Served in the Last Three Years**

David serves both large and small governmental units, and is involved in serving over 80 such governmental entities. The following is a current summary of governmental clients served by David in the capacity of engagement partner or senior manager:

**Cities:**

- Aiken, South Carolina
- Beaufort, South Carolina
- Bluffton, South Carolina
- Brunswick, Georgia
- Chapin, South Carolina
- Charleston, South Carolina
- Clover, South Carolina
- Covington, Georgia
- Flovilla, Georgia
- Goose Creek, South Carolina
- Griffin, Georgia
- Gulfport, Mississippi
- Hinesville, Georgia
- Hollywood, South Carolina
- Jeffersonville, Georgia
- Kiawah Island, South Carolina
- Kingsland, Georgia
- Loris, South Carolina
- Lyons, Georgia
- Morrow, Georgia
- North Charleston, South Carolina
- Orangeburg, South Carolina
- Peachtree City, Georgia
- Pooler, Georgia
- Port Wentworth, Georgia
- Union City, Georgia
- Rock Hill, South Carolina
- Sharpsburg, Georgia

- St. Marys, Georgia
- Summerville, South Carolina
- Waycross, Georgia

**Counties:**

- Augusta-Richmond County, Georgia
- Bacon County, Georgia
- Beaufort County, Georgia
- Calhoun County, South Carolina
- Chatham County, Georgia
- Colleton County, South Carolina
- Darlington County, South Carolina
- Edgefield County, South Carolina
- Jeff Davis County, Georgia
- Jones County, Georgia
- Lancaster County, South Carolina
- Laurens County, South Carolina
- Lincoln County, Georgia
- Long County, Georgia
- Oconee County, South Carolina
- Rockdale County, Georgia
- Stephens County, Georgia
- Tattnell County, Georgia
- Toombs County, Georgia

**Other Governmental Units:**

- Brunswick-Glynn Joint W&S Commission
- Catawba Water River Supply Project
- Central Carolina Technical College



Central Midlands Regional Transit Authority  
Charleston County Airport District  
Charleston Water System  
Dorchester County Board of DSN  
Development Authority of Warner Robins  
Downtown Development Authority of Warner Robins  
Greenwood Commissioners of Public Works  
Greer Commissioners of Public Works  
Housing Authority of Clayton County  
Liberty Consolidated Planning Commission  
Lowcountry Regional Transit Authority  
Mount Pleasant Waterworks  
Newton County Water Authority  
North Charleston District  
North Charleston Sewer District  
Peachtree City Convention & Visitors Bureau

Peachtree City Development Authority  
Peachtree City Water and Sewer Authority  
Redevelopment Agency of Warner Robins  
Santee Wateree Regional Transit Authority  
Tri-County Technical College  
Trident Technical College  
Waccamaw Regional Transit Authority  
Williamsburg Technical College

**State of Georgia Entities:**

Georgia Building Authority  
Georgia Ports Authority

**Degree/Certifications and Audit Training**

David graduated from Georgia College and State University with a MAcc and a B.B.A. in Accounting.

David has obtained a significant amount of continuing professional education over the last three years including:

- 2022 AICPA Governmental & Nonprofit Annual Update
- 2022 M&J Annual Governmental Conference – Athens, Georgia (3 days)
- 2021 AICPA Governmental & Nonprofit Annual Update 2018-2019 Edition
- 2021 American Institute of Certified Public Accountants (AICPA) Annual Governmental Accounting & Auditing Update Conference – Las Vegas (3 days) – Participant
- 2021 M&J University Annual Conference – Lake Lanier Islands, Buford, Georgia (5 days) – Instructor and Participant for a wide array of subjects heavily based on governmental audit, accounting and financial reporting.
- 2020 South Carolina GFOA Fall Conference GASB Update – Myrtle Beach, South Carolina
- 2020 South Carolina Association of Certified Public Accountants, GASB Governmental Accounting Standards Update, Greenville, SC – Instructor
- 2019 South Carolina GFOA Fall Conference GASB Update – Myrtle Beach, South Carolina
- 2019 AICPA Governmental & Nonprofit Annual Update 2017-2018 Edition
- 2019 M&J GASB Update – Participant
- 2019 M&J GASB No. 87 Leases – Participant
- 2019 M&J Compliance with the Uniform Guidance – Participant
- 2019 M&J Annual Governmental Conference – Athens, Georgia (3 days) – Instructor and Participant

**Professional and Civic Activities**

David is a certified public accountant with a license to practice in Georgia and South Carolina. David is a member of the American Institute of Certified Public Accountants (AICPA), the Georgia Society of CPAs, the Government Finance Officers Association, the Georgia Government Finance Officers Association (GGFOA), and the South Carolina Association of Certified Public Accountants (SCAPA).



**Miller G. Edwards, CPA**  
**Quality Control Partner**

Miller Edwards is a partner and a certified public accountant with Mauldin & Jenkins. He is the senior partner responsible for the establishment, direction and development of the firm-wide governmental practice division of Mauldin & Jenkins overseeing growth from serving ten governmental units to over 500 in a 25-year span. He is the managing partner of the Savannah and Macon offices. Miller has served as a member of the Firm’s Executive Committee which governs the actions and directions of the Firm, and a current member of the Firm’s Assurance (A&A) Committee and the Firm’s Advisory Services Committee.



**Years of Professional Experience and Years with Firm**

Beginning in 1986, Miller has 35 years’ experience in providing public accounting services to the governmental sector. Since becoming a partner, Mauldin & Jenkins has become the leader in serving over 550 state and local governmental units across the Southeast on into Texas. Miller serves both large & small governmental units along with local & state, and serves (as lead partner) and indirectly (as quality control partner) in servicing over 170 such governmental entities over the past three years.

**List of Governmental Clients Served in the Last Three Years**

**City/County**

**Consolidations:**

Athens-Clarke Co.  
Augusta-Richmond Co.  
Columbus-Muscogee Co.  
Macon-Bibb Co.

**Counties:**

Beaufort Co., SC  
Berkeley Co., SC  
Calhoun Co., SC  
Chatham Co.  
Clayton Co.  
Colleton Co., SC  
Crisp Co.  
Darlington Co., SC  
Dougherty Co.  
Edgefield Co., SC  
Greenville Co., SC  
Henry Co.  
Jeff Davis Co.  
Jenkins Co.  
Jones Co.  
Lamar Co.  
Lancaster Co., SC  
Laurens Co., SC  
Lee Co.  
Lincoln Co.

Long Co.  
Macon Co.  
McIntosh Co.  
Monroe Co.  
Newton Co.  
Oconee Co., SC  
Rockdale Co.  
Spalding Co.  
Stephens Co.  
Taylor Co.  
Toombs Co.  
Wilkes Co.

**Cities and Towns:**

Aiken, SC  
Albany  
Americus  
Ashburn  
Barnesville  
Beaufort, SC  
Bluffton, SC  
Brunswick  
Byron  
Chapin  
Charleston, SC  
Clover, SC  
Colquitt  
Conyers

Cordele  
Covington  
Fayetteville  
Forsyth  
Garden City  
Goose Creek, SC  
Gordon  
Griffin  
Grovetown  
Gulfport, MS  
Hemingway, SC  
Hinesville  
Kingsland  
Milledgeville  
Morrow  
Orangeburg, SC  
Pamplico, SC  
Peachtree City  
Pearson  
Perry  
Port Wentworth  
Quitman  
Rock Hill, SC  
Savannah  
Seabrook Island, SC  
Summerville, SC  
Tifton  
Tuscaloosa, AL

Tybee Island  
Union City

**School Districts:**

Baldwin Co. Schools  
Bibb Co. Schools  
Butts Co. Schools  
Camden Co. Schools  
Clayton Co. Schools  
Colquitt Co. Schools  
Coweta Co. Schools  
Dodge County Schools  
Fayette Co. Schools  
Glynn Co. Schools  
Greene Co. Schools  
Hancock Co. Schools  
Henry Co. Schools  
Laurens Co. Schools  
Marion Co. Schools  
Peach Co. Schools  
Putnam Co. Schools  
Savannah-Chatham Schools  
Thomas Co. Schools  
Twiggs Co. Schools  
Ware Co. Schools



**Charter Schools:**

Academy of Classical Education (ACE)  
Furlow Charter School  
Susie King Taylor Community Schools  
Tybee Island Maritime Academy

**Technical Colleges:**

Aiken Technical College  
Central Carolina Technical College  
Northeastern Technical College  
Tri-County Technical College  
Trident Technical College  
Williamsburg Technical College

**State Entities:**

Ga. Building Authority (GBA)  
Ga. Environmental Finance Auth. (GEFA)  
Ga. Higher Education Assist. Corporation  
Ga. Higher Education Facilities Auth.  
Ga. Lottery Corporation (LOTTO)  
Ga. Ports Authority (GPA)  
Ga. St. Financing & Investment Com. (GSFIC)  
Ga. State Road & Tollway Authority (SRTA)  
Ga. Student Finance Authority (GSFA)  
REACH Georgia (of the GSFC)  
Mississippi State Port Authority in Gulfport  
SC Department of Transportation (SCDOT)  
SC State Fiscal Accountability Authority -  
Insurance Reserve Fund  
SC Jobs-Economic Development Authority  
SC Office of the State Auditor (OSA)  
SC Transportation Infrastructure Bank (SCTIB)  
Stone Mountain Memorial Assoc. (SMMA)

**Other Governmental Units:**

Albany-Dougherty County Land Bank Authority  
Augusta Regional Airport at Bush Field  
Augusta Utilities  
Catawba River Water Supply Project (SC)  
Central Midlands Transit Authority (SC)

Central Savannah River Area Reg. Commission  
Charleston County Airport District (SC)  
Charleston Water System (SC)  
Clayton County Housing Authority  
Clayton County Water Authority  
Clayton County Pension Plan  
Colleton County Commission on Alcohol & Drug Abuse (SC)  
Crisp County Power Commission  
Crisp County - Cordele Industrial Development Authority  
Eatonton-Putnam Co. Water & Sewer Authority  
Georgia Ports Authority Defined Benefit Plan  
Georgia Ports Authority OPEB Plan  
Georgia Ports Authority Defined Contribution Plan  
Georgetown County Water & Sewer Authority (SC)  
Greenwood Commission of Public Works (SC)  
Greer Commission of Public Works (SC)  
Heart of Georgia Altamaha Regional Commission  
Henry County Water Authority  
Hospital Authority of the City of St. Marys  
Lamar Co. Regional Solid Waste Authority  
Live Oak Public Library  
Lowcountry Regional Transit Authority (SC)  
Macon-Bibb County Transit Authority  
Macon Water Authority  
Milledgeville-Baldwin County Development Authority  
Mount Pleasant Waterworks (SC)  
Newton County Water & Sewerage Authority  
Northeast Georgia Regional Commission  
Orangeburg Department of Public Utilities (SC)  
Pathways Center Community Service Board  
Peachtree City Water & Sewerage Authority  
Pee Dee Regional Transportation Authority  
Perry Area Convention & Visitor's Bureau  
Perry Downtown Development Authority  
Port of Corpus Christi Authority (TX)  
Santee Wateree Regional Transit Authority (SC)  
Upper Oconee Basin Water Authority  
Waccamaw Regional Transportation Authority (SC)

**Degree/Certifications and Audit Training**

Miller graduated in 1986 from the University of Georgia with a Bachelor of Business Administration and double majors in 1) Accounting, and 2) Risk Management & Insurance. Miller has obtained and instructed a significant amount of continuing professional education over the last several years including:

- 2021 Free CPE to Governmental Clients – Coronavirus State and Local Fiscal Recovery Funds – What We Know Now – Virtual
- 2021 Octane Conference, Upcoming GASB Projects & Concepts – Virtual - Instructor
- 2021 Free CPE to Governmental Clients – GASB Update and GASB 87, Leases – Virtual
- 2021 Free CPE to Governmental Clients – Achieving Excellence in Financial Reporting – Virtual



- 2020 Free CPE to Governmental Clients – GASB Hot Topics, P-card Pitfalls, and Human Capital – Virtual
  - 2020 Georgia Association of School Business Officials Annual Conference, Presenting Financial Information to Non-Financial People – Augusta, Georgia – Instructor
  - 2020 Octane Conference, Upcoming GASB Projects & Concepts – Virtual - Instructor
  - 2020 South Carolina Association of Certified Public Accountants Fall Conference, Presenting Financial Information to Non-Financial People, Virtual – Virtual –Instructor
  - 2020 Georgia Government Finance Officers Association Annual Conference – Virtual (Multiple days):
    - Presenter of Economic Update in General Session;
    - Presenter of Financial Information to Non-Financial People;
    - Presenter on Auditor Panel; and,
    - Participant on remainder of conference on a variety of subjects.
  - 2020 South Carolina Association of Certified Public Accountants Spring Conference, Presenting Financial Information to Non-Financial People – Virtual – Instructor
  - 2020 Florida Institute of CPA’s – Ethics Webinar – Virtual
  - 2020 M&J Working Remote, Sharing Challenges & Successes – Virtual
  - 2020 M&J Annual Governmental Conference, Various Information Presented and Received – Virtual (1 day) – Instructor and Participant
- 
- 2019 GGFOA Georgia Finance Officers Association Annual Conference – Savannah, GA (3 days):
    - Presenter on Auditor Panel; and,
    - Participant on remainder of conference on a variety of subjects.
  - 2019 South Carolina Association of Certified Public Accountants, Presenting Financial Information to Non-Financial People – Columbia, SC – Instructor
  - 2019 M&J Annual Governmental Conference – Athens, Georgia (3 days) – Instructor and Participant
  - 2019 South Carolina Association of Certified Public Accountants, GASB No. 84, Fiduciary Activities – North Charleston, SC – Instructor
  - 2019 M&J Free CPE to Governmental Clients, Presenting Financial Information to Non-Financial People – Dacula, GA., Charleston, SC., Savannah, GA., Macon, GA. – Instructor
  - 2019 M&J Free CPE to Governmental Clients, GASB Update – Dacula, GA., Charleston, SC., Savannah, GA., Macon, GA. – Secondary Instructor
  - 2019 City of Dunwoody Accounting Conference: Presenting the Annual Comprehensive Report (ACFR) to Others – Dunwoody, Georgia – Instructor
- 

### **Professional and Civic Activities**

Miller is a Certified Public Accountant with licenses held and maintained in Georgia, Florida and Virginia. He is a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association (GFOA), and the Georgia Government Finance Officers Association (GGFOA).

Practice mobility for CPAs is the general ability of a licensee in good standing from a substantially equivalent state to gain practice privilege outside of their home state without getting an additional license in the state where they will be serving a client or an employer. Under the mobility concept, Miller can practice being a certified public accountant in any state in the United States of America.



**Trey Scott, CPA**  
**Technical Support Partner**



Trey Scott is a director and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. Trey’s experience with the firm covers a variety of state and local governmental organizations in Georgia, South Carolina and Florida.

Trey spends 100% of his time serving local governments emphasizing cities, counties, school districts, business-type entities and state government entities, and special purpose entities and authorities.

**Years of Professional Experience and Years with Firm**

Trey has 11 years of experience in public accounting, all with Mauldin & Jenkins serving a wide range of governmental clients. Trey has specific experience with client computer systems (most commonly Tyler Munis and BS&A, among others). He is also thoroughly versed in Federal and State grant programs. Trey would be in the field during the entire conduct of the audit.

**List of Audits Performed for Governments in the Last Three Years**

Trey serves both large and small governmental units, and is involved in serving over 35 such governmental entities. The following is a current summary of governmental clients served by Trey in the capacity of engagement manager:

**Cities:**

- Aiken, South Carolina
- Cooper City, Florida
- Covington
- Conyers
- Crystal River, Florida
- Fayetteville
- Griffin
- Hallandale Beach, Florida
- Hinesville
- Morrow
- Peachtree City
- Pensacola, Florida
- Savannah
- St. Mary’s
- Village of Pinecrest, Florida
- Union City

- Oconee County, South Carolina
- Peach County
- Rockdale County
- Stephens County
- Toombs County

**Other Governmental Units:**

- Clayton County Water Authority
- Newton County Water Authority
- Peachtree City Convention & Visitors Bureau
- Peachtree City Development Authority
- Peachtree City Water and Sewer Authority
- Henry County Water and Sewerage Authority
- Toccoa-Stephens County Public Library
- Central Midlands Regional Transit Authority
- Lowcountry Regional Transportation Authority
- Hardee County, FL Industrial Development Authority
- Ocean Highway and Port Authority
- Tampa Bay Water
- Lakeland Area Mass Transit District
- Polk Transit Authority

**Counties:**

- Augusta-Richmond County
- Colleton County, South Carolina



**State Entities:**

South Florida Regional Transportation Authority

Georgia Building Authority  
Georgia State Road and Tollway Authority  
Georgia Ports Authority  
Georgia Student Finance Authority

**Degree/Certifications and Audit Training**

Trey graduated from Austin College, in Sherman Texas with a Bachelor of Arts degree, majoring in Business Administration. Trey also has a Master of Public Accounting degree from the University of West Georgia in Carrollton. He is in his 9th year of public accounting and auditing, with an emphasis on state and local governments.

Trey has obtained a significant amount of continuing professional education over the last three years including:

- 2019 Personal and Professional Ethics for Florida CPA's – Participant
- 2018 M&J Governmental Conference – Lake Lanier, Georgia – Instructor and Participant
- 2018 LEAP Conference – Lake Lanier, Georgia – Governmental Auditing – Instructor
- 2018 FICPA USF Accounting Conference – Tampa, Florida – GASB Update – Instructor
- 2018 FGFOA School of Governmental Finance – Jacksonville, Florida – Fraud and Internal Controls – Instructor
- 2018 FSFOA Conference – Jacksonville, Florida – Fraud and Internal Controls – Instructor
- 2018 Summer M&J Governmental Client CPE (GASB Update, Fraud and Internal Controls, Financial Statement Deficiencies, and Presenting Financial Information to Non-financial People) – Palmetto, Florida– Instructor
- 2018 FGFOA Nature Coast Training Day – Hernando, Florida – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Instructor
- 2017 FGFOA Southwest Florida Chapter Meeting – GASB 74 & 75, OPEB standards; GASB 87, Leases; Financial Reporting Deficiencies in State and Local Government Financial Reports; Presenting Financial Information to Non-financial People – Punta Gorda, Florida – Instructor
- 2017 FGFOA School of Governmental Finance – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Jacksonville, Florida – Instructor
- 2017 FICPA State and Local Government Conference – “Financial Reporting Deficiencies in State and Local Government Financial Reports” – Orlando, Florida – Instructor
- 2017 FGFOA Panhandle Chapter Meeting – GASB Update, Common Financial Reporting Deficiencies and Presenting Financial Information to Non-financial People – Shalimar, Florida – Instructor
- 2017 M&J Governmental Conference – Lake Oconee, Georgia - Participant
- 2017 M&J LEAP Conference - Athens, Georgia – Instructor
- 2017 FGFOA North Central Florida Chapter Meeting “Preparing For Your Annual Audit” – Gainesville, Florida - Instructor
- 2016 Ethics for Florida CPA's
- 2016 M&J Governmental Conference – Lake Oconee, Georgia - Participant
- 2016 M&J LEAP Conference - Athens, Georgia - Instructor
- 2016 AICPA Governmental & Nonprofit Annual Update 2015-2016 Edition



**Professional and Civic Activities**

Trey is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Florida Government Finance Officers Association, and the Georgia Government Finance Officers Association.

**Other Resources for Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)**

**David Roberts**

**Partner, Governmental Advisory Services**

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction. David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.



David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

**Operational and Performance Assessment – Walton County, Georgia**

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

**Outsourcing Feasibility Study – City of Rocky Mount, North Carolina**

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.



**Finance Functional Assessment – Richland County Library, South Carolina**

David led a functional assessment of the Library’s finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships’ vision to help the organization achieve its desired future state.

**Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)**

David led an objective evaluation of the organization’s system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

**Grant Compliance Audit – Decide DeKalb (Georgia)**

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low-income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

**Forensic Audit – Confidential City**

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry’s toughest issues.



**Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP**  
**Partner in Charge, Technology Services Office,**  
**Cybersecurity Advisory Services**

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, and cybersecurity risk management programs.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance programs. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:

- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA's 2019 Annual Conference;
- Presented a firm sponsored 8 hours session entitled, "All Things IT – Are You Protected?"; and,
- Has spoken at other various conferences on topics, including:
  - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
  - Technologies Transforming Accounting; and,
  - Data Analytics: Balancing the Good and the Ugly



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (CISA) through ISACA, a Certified Information Systems Security Professional (CISSP) through ISC2, a Certified Cybersecurity Framework Practitioner (CCSFP) and Certified HITRUST Quality Professional (CHQP) through the HITRUST Alliance.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

**Brandon R. Smith, CPA, CCSFP, CHQP**  
**Partner, Advisory Services**  
**Information Technology and Cybersecurity**

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.



Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NEXt Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



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

Kris Trainor is a partner with Mauldin & Jenkins with over 25 years' experience. Kris received his BBA in Accounting from Georgia Southern University.

Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits and loan servicing compliance audits.



Kris also has audit and inventory experience in the manufacturing industry. He is available to perform forensic audits should it be determined that such audits are needed in lieu of other traditional audits (financial, compliance, performance, agreed-upon procedures, etc.).

Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.

Considering the fact that Kris only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

**Other Staff Auditors & Accountants**

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

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



### **Diversity and Inclusion**

At Mauldin & Jenkins, we believe the word inclusive should apply to everything we do. We strive to maintain a workplace where everyone's differences are celebrated and valued. We recognize that our ability to maintain a sustainable business model will depend largely on attracting, retaining and promoting individuals that share our common vision of success but do so with a multitude of different backgrounds, views and life experiences. We embrace this diversity and recognize it is critical to current and future generations that will operate our Firm and support our Profession. By specifically placing an emphasis on these initiatives, the Firm will intentionally work towards a workplace with a broader inclusion of talent that celebrates equal access and equal opportunities, thereby strengthening the impact on the communities we serve.

M&J's commitment to diversity and inclusion created a need and interest for a Committee that organizes and promotes various activities and themes around maintaining a safe, professional, and inclusive atmosphere for everyone in the firm. Our commitment primarily focuses on how staff and management can continue to provide equal opportunities and experiences to everyone inside and outside of our firm. The committee also uses the opportunity to help mentor our employees, as well as youth within the communities we serve. This allows everyone to evolve into exceptional professionals. Not only do participants attend diversity and inclusion related events on a local level, they also are able to apply for opportunities to participate and engage on a national level as well. The Committee meets quarterly and strives to host three to four events each year.

The Firm is also committed to providing opportunities to the next generation of accounting professionals. Annually, M&J provides scholarships to eligible accounting students that have a strong desire to work in one of our current markets. Additionally, the Firm has doubled its contribution and impact by providing additional scholarships specifically targeted to first-generation and minority student populations.

### **Affirmative Action**

Mauldin & Jenkins is committed to the hiring of men and women and minorities representing any and all races, ethnic origins, religious affiliations, codes and creeds. Mauldin & Jenkins policy is to prohibit discrimination in all elements of its operations. We are proud of our reputation as an equal employment opportunity business. We have partners, as well as staff, in our Firm representing a wide variety and background.

### **Consideration of the Use of Disadvantaged Business Enterprises**

Mauldin & Jenkins' is a large regional firm and we have significant experience with local governments and their specific accounting environments. We do not currently outsource any audit procedures to companies, including any outside of the United States of America, nor do we anticipate the need to begin such outsourcing. All of the proposed engagement team for the City's audit will be full-time employees or partners from Mauldin & Jenkins.



### **Partner & Staff Continuity**

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

## **Retention > 85%**

*This indicates that we retain 87% of our staff for a minimum of five years.*

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

### **Continuing Education of Partners and Staff**

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

### Planned Use of Outside Specialists

At this time, we do not plan on the use of any outside specialist. All work to be conducted will be performed by Mauldin & Jenkins partners and staff. Of course, certain staff has certain specialties, and they will be called on as needed. We do plan on using the results of reports provided to the City from their specialists. This would include, when applicable, the following types of specialists:

- Actuaries
- Engineers
- Healthcare providers
- Third-party administrators
- Retirement plan administrators
- Fixed asset valuation professionals
- Bond underwriters and counsel
- Consulting attorneys & outside counsel

### Specific Audit Approach

#### Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City's prior financial statements, budgets, request for proposal, and other information available:





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

Timing of Audit Process & Procedures							
Segments	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Segment I - Planning and Interim Procedures</b>							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	█						
Meet management to discuss audit risks and scopes.	█						
Engagement team planning meetings and performance of interim audit procedures.	█	█					
Gain understanding of significant processes & key controls.		█	█				
Perform testing of key controls with goal of reducing substantive audit testing.		█	█				
Determine nature, timing and extent of substantive tests to be performed.		█	█				
Finalize audit plan based on results to-date.		█	█				
<b>Segment II - Final Audit Fieldwork Procedures</b>							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				█			
Conduct a final evaluation of risk assessments.				█			
Conduct of progress meetings with management as needed and as often as desired.				█			
Preparation and delivery of draft annual comprehensive financial report (ACFR), reports, findings, management letter comments, and any other deliverables.				█	█		
Meeting with management to discuss draft deliverables and final completion and presentation time frames.					█		
<b>Segment III - Review, Completion &amp; Delivery Procedures</b>							
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.						█	█
Presentation of audit deliverables to the governing board.							█

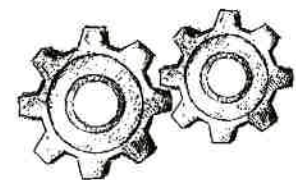


**Segment I - Planning and Interim Procedures:**

- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
- Obtain a signed engagement letter for the financial and compliance audit;
- Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software (more information about Suralink in the section immediately following).
- Meet with County management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Familiarize ourselves with the organizational structure of the City;
- Read minutes of County meetings;
- Review the City’s current year budget, as adopted and revised;
- Review debt agreements, and other various documentation;
- Gain an understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
- Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J’s trial balance software and Artificial Intelligence (Ai) program;
- Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
- Perform a preliminary evaluation of the internal control structure at the account and assertion level;
- Design and perform applicable tests of controls related to the financial statements and internal accounts;
- Make fraud inquiries and assessing the risks of material misstatement;
- Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Prepare year-end audit programs;
- Meet with appropriate City personnel to discuss the results of our preliminary audit work; and,
- Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

**Segment II - Final Audit Fieldwork Procedures:**

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;



- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and auditing the final schedule of expenditures of Federal awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listens in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.

### Segment III - Review, Completion & Delivery Procedures:



- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the City's approval of the final financial statements;
- Draft the Data Collection Form and obtaining the City's approval;
- Prepare and provide the City a final PDF document of the audited financial statements;
- Hold final exit conferences and presentations with appropriate City officials.



**Assistance Requested from the City Staff**

The audit is an annual process that we know the City prepares for each year. However, we also know that the regular, on-going operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the City staff will be clearly communicated by Mauldin & Jenkins during the preliminary / interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the City’s operations as possible.

Our expectation for assistance from the City staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the City’s system or response to requests to provide reports, reconciliations, queries, etc.; preparation of certain elements of the Annual Comprehensive Financial Report (transmittal letter, organization chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

Based on the City’s request for proposal, we have also prepared a schedule, including level of staff and number of hours to be assigned, to each proposed segment of the engagement, which is representative of the expected 2022 audit in the following tabular presentation:

Segmented Hours by Staff Level					
Segments	Engagement Team Members by Level				
	Partner	Manager	Senior	Staff	Total
Segment I - Planning and Interim Procedures	10	25	10	10	55
Segment II - Final Audit Fieldwork Procedures	20	80	80	80	260
Segment III - Review, Completion & Delivery Procedures	40	20	25	25	110
<b>Total Engagement</b>	<b>70</b>	<b>125</b>	<b>115</b>	<b>115</b>	<b>425</b>

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

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

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA)
- “Government Auditing Standards” issued by the Comptroller General of the United States
- “Audits of State and Local Government Units” prepared by the State and Local Government Committee and published by the AICPA



Our audit will include advanced methodologies and technology, tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances, which include, but are not limited to, those procedures necessary to test compliance and to disclose non-compliance with specified laws, regulations, and contracts.

We will use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the City. No extended services will be performed unless they are authorized in contractual agreement or in an amendment to the agreement.

Upon notification of obtaining the audit contract with the City, we would determine with City management a more detailed timetable for the audit process, and a detailed audit plan leading up to a list of all schedules to be prepared by the City. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the City staff.

### **High Percentage of Partner and Manager Involvement**

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

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 50% of all anticipated hours of service are partner and manager hours which means our partners and managers are heavily involved during the audit process, and not just the front end and back end of the audits.

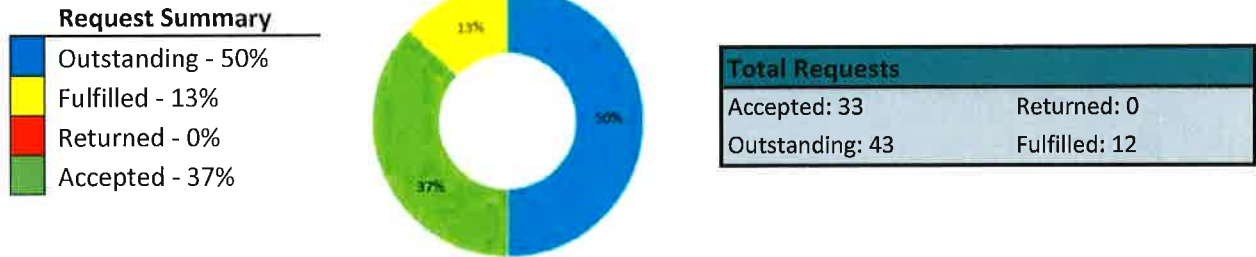
### **Our Request List Management Software – Suralink**

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the City's offices for interim/planning work, we will create an account for the City. We can add as many people to the City's account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.



All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below and will also include details of the specific items for each category.



By using Suralink, we will (1) eliminate inefficient and unsecured email exchange of audit information; (2) ensure that all members of the Mauldin & Jenkins team as well as the City’s team remain on the same page throughout the conduct of the audit; and (3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.

**Extent of the Use of EDP Software – Including Artificial Intelligence**

***Artificial Intelligence (AI)***

Mauldin & Jenkins is excited to be one the **first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process** – the Ai Auditor from Mindbridge. The Ai Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, Ai systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in the City increases, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

The MindBridge Ai Auditor was selected as one of the top new products by Accounting Today Magazine.

*The Achilles' heel of auditing has always been sampling —the inability to look at more than a portion of the information available to the auditor. Advances in artificial intelligence and advanced data analytics raise the possibility of incorporating more — and eventually all — of a company's data into the audit, and for pioneering that, MindBridge Auditor Analytics' Ai is a Top New Product this year."*

*- Accounting Today Magazine*



At the start of the engagement during our planning phase, we will assess the computer systems used by the City and plan how to utilize the Ai Auditor along with our trial balance software. This knowledge and utilization of our trial balance software will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach and utilization of both programs will allow for more effective audits resulting in a fast sort, filter and analysis of transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- Full coverage, 100% transaction analysis;
- Use of transaction analysis to provide new risk based insights during the audit (such as anomalous transaction patterns found) and allow for directed audit effort of unusual or outlier transactions;
- Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- Searching check register listings for unrecorded items or checks written during the fiscal year;
- Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- Downloading trial balances, detail journals, and selected transaction files into our software;
- Quick reporting and dashboards for the engagement team.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements.

Should the City desire a need for our Ai Auditor software for non-audit purposes, we would be happy to assist management with our expertise in data analysis.

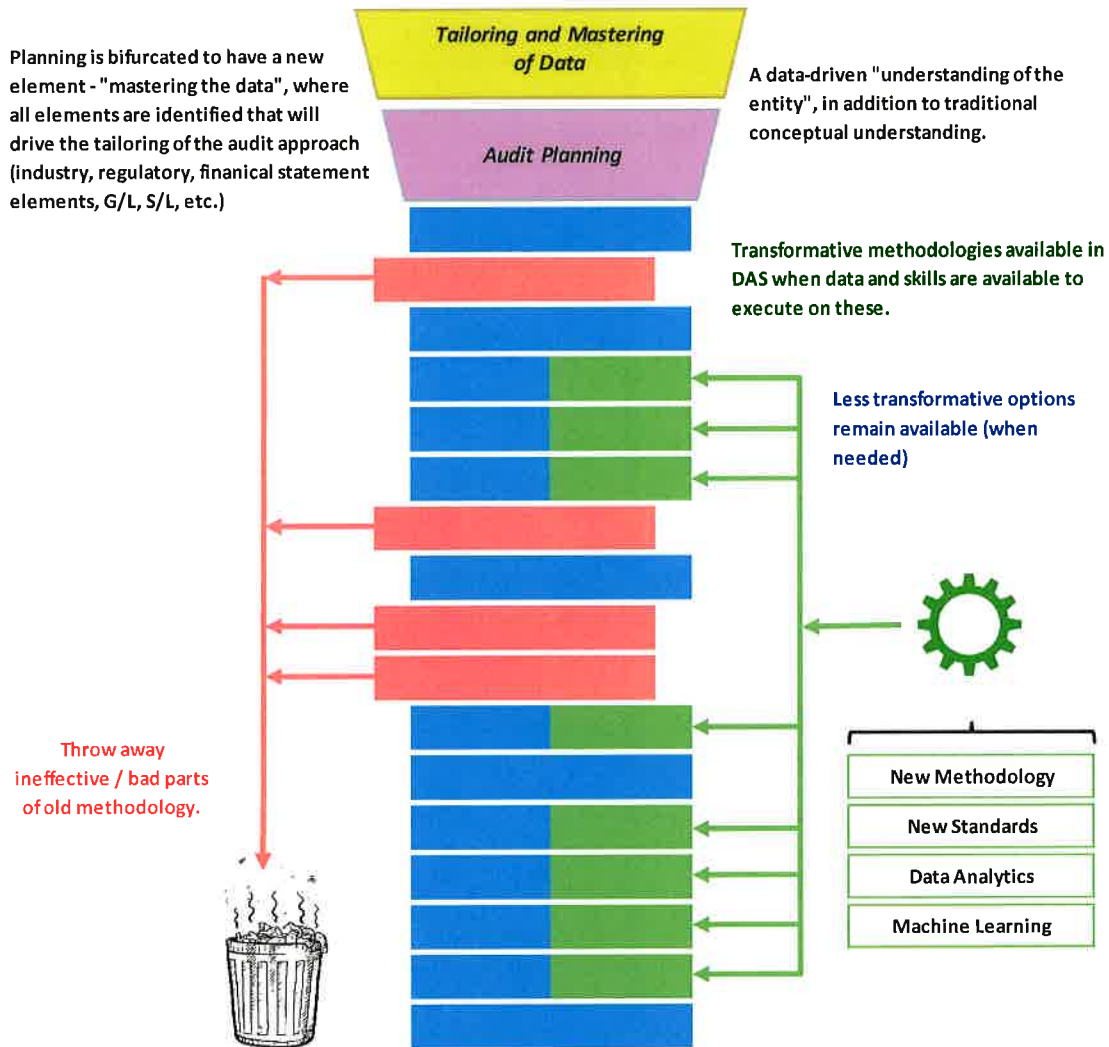
### ***Dynamic Audit Solution in Development***

Mauldin & Jenkins is one of only 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (“DAS”). The DAS is a transformational audit methodology brought to life through an innovative, cloud-based technology solution. It includes the AICPA evolving the auditing standards and creating new innovative audit methodologies to advance the financial statement audit using evolving technologies. This project is ongoing and was started in 2018. It is estimated to be completed in the next one to two years. Below is a picture of how the audit methodology will involve: the addition of a step prior to or during the planning phase of the audit in which we will “tailor and master” the auditee’s data, remove old outdated audit procedures, and add transformational audit procedures (data analytics, AI, and Machine Learning).

The DAS will be an interactive tool with a “guided audit engagement process”. The auditee and auditor will both have access to the tool with requests for information being made through the tool along with responses and uploaded data. The confirmation process, including the use of confirmation.com, will be integrated with the DAS tool. Both auditee and auditor would be able to see progress and status

updates using the tool creating a collaborative environment for bringing the audit to conclusion. Many functions, forms, and even financial statements within the tool will be “smart” forms, with data being input only once and populating in many places throughout the audit documentation – making for an efficient and effective audit. Given the timeframe of the request for proposal, it is expected that this transformational new audit tool will be utilized on the audit of the City in later years of the initial contract period.

The following diagram attempts to animate the above thoughts.



### **Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement**

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit

procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.



### **Type and Extent of Analytical Procedures to be Used in the Engagement**

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

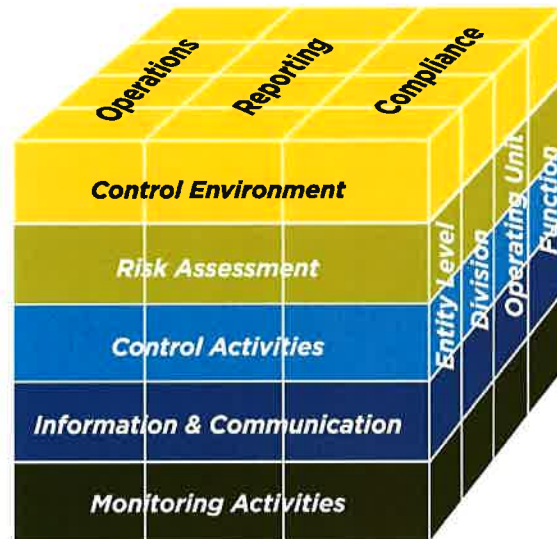
Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

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

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.



The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

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

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

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

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

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

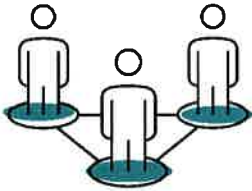


- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - The City's compliance with laws and regulations.
  - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

### **Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance**

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530 *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample.



Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items
- Unusual items (that is, items that have audit significance by their nature)

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.



The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.



### **Methodology to be Used in Performing the “Risk Based” Approach in Determining Major Federal Programs**

The Uniform Guidance of 2 CFR 200 (the “Uniform Guidance”), which replaced OMB Circular A-133 in implementing the audit requirements of the Single Audit Act, states that the auditor should use a risk based approach to determine which federal programs are major programs. The Uniform Guidance also places the responsibility for identifying major programs on the auditor, and provides criteria for the auditor to use in applying a risk based approach. In evaluating risk, we will utilize the prescribed approach which considers, among other things:



- The current and prior audit experience with the City
- Oversight by the federal agencies and pass-through entities, and
- Changes in personnel or systems.

We will utilize Firm governmental manuals and the Uniform Guidance to apply the risk based approach as illustrated in the following steps:

- We will obtain the government’s schedule of expenditures of federal awards identifying each program/cluster.
- We will identify the programs/clusters with expenditures that meet the dollar threshold for Type A.
- We will perform risk assessment of the Type A programs/clusters to determine if any are low-risk programs and if they are not low-risk, they will be identified as major programs under the risk based approach.
- For programs/clusters with expenditures that do not meet the dollar threshold for Type A, they will be identified as Type B programs and evaluated as to whether each Type B has expenditures that meet the dollar threshold for risk assessment and whether the Type B is considered a high-risk program.
- The total dollar amount of major programs determined in steps 3 and 4 above will be compared to the total federal expenditures to ensure the appropriate coverage is obtained. The major program expenditures must be at least 20% of total federal expenditures if the City is deemed a low-risk auditee and at least 40% if the City is not considered low-risk.

The standards allow for the risk criteria described above to be waived in the first year after a change in auditors. Exercising the waiver would result in all Type A programs/clusters being audited as major programs. We would consider this option and compare the major program determination using this method to that of the risk based approach in performing the Single Audit of the City for the first year a Single Audit is required.



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### **Remote Audit Approach As Requested**

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be the City's preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the City's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFile, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.



## Additional Information of Value Added Services

### Upcoming GASB Statements

As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future:

**Statement No. 87, Leases**

**Statement No. 91, Conduit Debt Obligations**

**Statement No. 93, Replacement of Interbank Offered Rates**

**Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements**

**Statement No. 96, Subscription-Based Information Technology Arrangements**

**Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans**

As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

**Re-Examination of the Financial Reporting Model**

**Revenue and Expense Recognition**

**Compensated Absences**

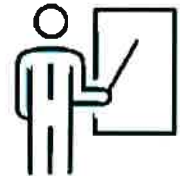
**Prior-Period Adjustments, Accounting Changes, and Error Corrections**

## **Free Continuing Education for Governmental Clients**

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

***“I’ve been a CPA for 32 years. Today’s CPE class by Mauldin & Jenkins has been the best of my career”. Terry Nall, CPA, City of Dunwoody (GA) Council Member***

***“They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization”. Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director***



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals



- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance

### **Governmental Newsletters**



We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects. In the past several years, the following topics have been addressed in our newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments

*You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.*

**Wesley Ropp,  
Charleston Water System,  
Chief Financial Officer**

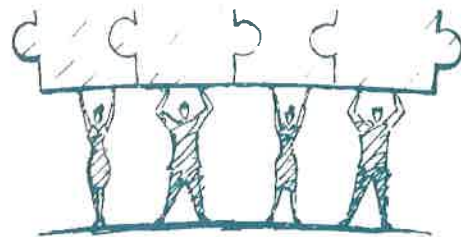
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What’s Happening with Property Tax Assessments

### **Auditor’s Discussion & Analysis**

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor’s Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.



Elements of the Auditor’s Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;

- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.

### **Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman**



In 2020, the Financial Accounting Foundation's board of trustees appointed Joel Black, partner-in-charge of Mauldin & Jenkins audit practice, the next Chairman of the Governmental Accounting Standards Board.

"I am very excited to take on this new professional challenge. I have been immersed my entire adult life in the important, complex world of governmental accounting. I am eager to join my new colleagues in the mission to establish and improve accounting standards, and to engage with the remarkably diverse groups of stakeholders who care so much about public sector financial reporting."

"Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair," said Financial Accounting Foundation Chairman Kathy Casey in a statement. "He brings extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership."

## **Closing**

We appreciate the opportunity to serve the City of Hammond, Louisiana. We believe Mauldin & Jenkins is the "right" Firm for the City. Our experience and knowledge in the governmental sector of accounting is vast and ever improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the City.

We would greatly appreciate your recommending us for your audit, accounting, and financial reporting needs. Should you or anyone at the City have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



September 8, 2022

City of Hammond  
Attn: Purchasing Department  
310 East Charles Street  
Hammond, LA 70401

Ladies and Gentlemen:

Mauldin & Jenkins is pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City of Hammond, Louisiana (the "City"). It is our understanding that the City is requesting proposals from qualified firms of certified public accountants to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. The contract for such audit services will be for the fiscal years ended June 30, 2022 and 2023, with an option for each of the two subsequent fiscal years, subject to annual review and the annual availability of an appropriation for audit services by the City.

As requested by the City, we have enclosed on the following pages an all-inclusive maximum fee for the financial and compliance audit services for the fiscal years noted above.

As a partner at Mauldin & Jenkins, LLC, I am certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid, and authorized to sign a contract with the City. Our total all-inclusive maximum price for providing annual financial auditing services to the City is contained on the following pages. We appreciate the opportunity to propose and we look forward to hearing from you.

Sincerely,

MAULDIN & JENKINS, LLC

A handwritten signature in black ink, appearing to read 'David Irwin', written in a cursive style.

David Irwin, CPA  
Partner



	Hours	Hourly Rate	Total
Partners	70	\$250	\$ 17,500
Managers	125	200	25,000
Staff Professionals	230	150	34,500
Total for Services Described in RFP	<u>425</u>		<u>77,000</u>
Out-of-pocket expenses:			
Meals and lodging			2,000
Transportation			1,500
Mauldin & Jenkins discount from standard fees and expenses			<u>(10,500)</u>
Total Fee for Financial and Compliance Audit			<b>58,000</b>
Total Fee for Preparation of Financial Statements			<u>12,000</u>
Total all inclusive not to exceed price for 2022 audit			<u><b>\$ 70,000</b></u>

	Hours	Hourly Rate	Total
Partners	60	\$260	\$ 15,600
Managers	115	210	24,150
Staff Professionals	200	160	32,000
Total for Services Described in RFP	<u>375</u>		<u>71,750</u>
Out-of-pocket expenses:			
Meals and lodging			2,000
Transportation			1,500
Mauldin & Jenkins discount from standard fees and expenses			<u>(2,750)</u>
Total Fee for Financial and Compliance Audit			<b>62,500</b>
Total Fee for Preparation of Financial Statements			<u>10,000</u>
Total all inclusive not to exceed price for 2023 audit			<u><b>\$ 72,500</b></u>



**Important Notes to be Considered:**

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

**Note (2) – Free Periodic/Quarterly Continuing Education:** As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of annual savings for the City’s estimated finance department per person.

**Note (3) – Additional Services:** If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins.

**Note (4) – No Hidden Fees or Costs:** The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the number of major programs of the City and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

**Note (5) – Single Audit:** The City’s Request for Proposal (RFP) noted the possibility of a Single Audit being required from time to time. In the years in which a Single Audit is required, we propose a fee of \$6,000 per major program.



**800-277-0050**

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