



*Proposal to Provide  
Annual Financial Audit Services to*

# City of Flemington, Georgia

**For the fiscal year ending  
September 30, 2025**

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## Legal Name

**James Moore & Co., P.L.**

FEIN 59-3204548  
121 Executive Circle  
Daytona Beach, Florida 32114

**Phone:** 386.257.4100

**Fax:** 386.252.0209

**[www.jmco.com](http://www.jmco.com)**

## Contacts

**Zach Chalifour, CPA**

Engagement Lead Partner

[Zach.Chalifour@jmco.com](mailto:Zach.Chalifour@jmco.com)

**Brendan McKitrick, CPA, CISA**

Engagement Director

[Brendan.McKitrick@jmco.com](mailto:Brendan.McKitrick@jmco.com)

**August 29, 2025**



# Firm Profile

About James Moore & Co.

## Every day you go above and beyond. So do we.

### We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

### Satisfaction Guaranteed

(Yours, not ours.)

Our aim is to make clients as happy and satisfied as possible. But doing that means not being satisfied with our level of accounting knowledge or the amount of services we provide. It's a commitment to bettering ourselves. To go above and beyond every day. Just like you.



#### OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- » Daytona Beach
- » DeLand
- » Gainesville
- » Ocala
- » Tallahassee



#### JAMES MOORE & CO.

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For over 60 years we have provided accounting, auditing, and consulting services to help our clients achieve their goals (and by and large, we've succeeded!)



#### OUR PEOPLE

- » Professional, highly skilled, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce



#### SERVICES

- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Outsourced Accounting Services
- » Tax Planning and Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management



# Firm Profile

## Offices and Staffing



# 5 LOCATIONS & GROWING

## James Moore & Co., P.L.

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	65	19	3	30	2	11
Accounting Staff	82	21	6	33	7	15
Accounting & Controllershship Staff	55	4	-	31	1	19
Technology Services Staff	27	3	1	19	2	2
Administrative Staff	54	8	5	28	5	8
<b>Total</b>	<b>303</b>	<b>60</b>	<b>16</b>	<b>152</b>	<b>18</b>	<b>57</b>
Government Audit Staff	67	13	4	33	4	13
CPAs	74	20	1	35	1	17

# Firm Profile

## Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

### Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



### National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



### Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. **Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:**



- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association (GFOA)
- » Florida Government Finance Officers Association (FGFOA)
- » Florida League of Cities
- » Various local chapters of the Florida League of Cities and the FGFOA

Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.

- » Named by *Forbes Magazine* as one of **America's Top Recommended Tax & Accounting Firms** since 2020.
- » *Accounting Today* named James Moore the **#1 Best Firm for Women** in 2020 and a **Best Accounting Firm to Work For** multiple times since 2015.
- » Recognized as a **Best Firm for Women** and a **Best Firm for Equity Leadership** by the Accounting MOVE Project.
- » *Florida Trend* has ranked James Moore as one of the **Top 25 Accounting Firms in Florida** since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a **Best of the Best Firm**, a **Top 200 Firm** since 2010 (14 years running!), and a **Fastest Growing Firm** multiple times since 2019.



# Firm Profile

## James Moore Gold: Our Approach to Service Delivery

At James Moore, excellence isn't an aspiration—it's the baseline. Through our Gold Standard service model, we deliver consistency, responsiveness, and results at every stage of engagement:



**Responsive Communication:** Every client message is acknowledged within 24 hours, ensuring timely and clear communication. We assign a dedicated point of contact who remains accessible throughout the engagement, and we make it a point to introduce every member of your service team in person—so you always know who's supporting you.



**Strategic Planning:** Our engagements begin with a tailored transition plan that equips our team with operational insight, reduces assumptions, and brings a fresh, objective perspective. This allows us to build a comprehensive understanding of your organization's history, current operations, and long-term goals.



**Efficient Implementation:** We embed Lean Six Sigma principles into every phase of our work to remove inefficiencies and optimize timeliness. This disciplined approach results in engagements that are more effective and impactful—delivered in less time without sacrificing quality.



**Advanced Technology:** We use enterprise-grade tools like CCH ProSystem Fx, CCH Axcess, and Suralink to ensure technical accuracy and seamless, secure engagement management. These platforms streamline requests, track progress in real time, and reduce redundancies—delivering national-firm quality with the personal touch of a regional partner.



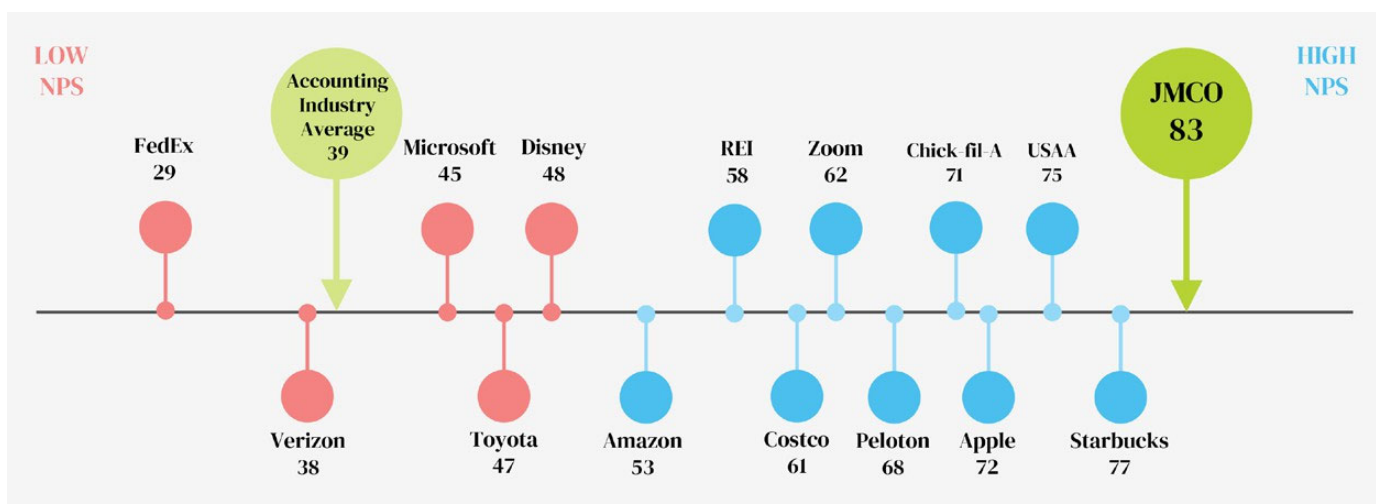
**Data Security:** Cybersecurity is a top priority. We partner with Microsoft to ensure our IT professionals maintain elite-level certifications, giving us—and you—access to the most current protections and expertise available to guard against cyber threats and data breaches.



**Continuous Feedback:** We hold regular meetings throughout the engagement to share results, confirm alignment with your goals, and adjust our approach if needed. We're committed to listening, improving, and staying fully attuned to your evolving needs.

## Technical Expertise and Personal Service - The Best of Both Worlds

We go beyond compliance to support your broader organizational goals—bringing together audit, accounting, and strategic insight. With James Moore, you get top-tier technical expertise and exceptional service, delivered with the accessibility of a local firm. And our clients agree: according to our Net Promoter Score (NPS), they're more than twice as likely as the industry average to recommend us—reflecting our strong commitment to client experience and long-term value.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks

# Firm Profile

## Peer Review and Quality Control

### Peer Review

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year—long before it was required.

James Moore has successfully completed 16 triennial peer reviews with **no letters of comment or deficiencies ever reported**. Our 16th peer review report, dated April 23, 2024, is provided.

You will see our peer review notes a “pass” rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements.

Although receiving a “pass” rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.

### Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring. These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

## WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

### Report on the Firm's System of Quality Control

April 23, 2024

To the Members of  
James Moore & Co., P.L.  
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, and audits of employee benefit plans. 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 James Moore & Co., P.L. in effect for the year ended October 31, 2023, 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*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Warren, Stone & Associates, LLC*

Warren, Stone & Associates, LLC

PO BOX 600008 | ATLANTA, GEORGIA 30306 | (P) 404-816-1430 | (F) 404-816-2130 | [WWW.WARRENSTONECPA.COM](http://WWW.WARRENSTONECPA.COM)

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS



# Firm Experience

## Government Services Team



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of **providing auditing services to over 100 local governments and related organizations in Florida**, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation
- » Accounting Consulting Solutions
- » Revenue Enhancement Audits
- » Needs Assessments - Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

Two of your engagement leaders, **Zach Chalifour and James Halleran**, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.



# Firm Experience

*Experience with Authorities, Special Districts, and Other Agencies*



- » Alligator Point Water Resources District
- » Big Bend Water Authority
- » Bradford County Development Authority
- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Agency
- » CBL/BM Port Orange West Community Development District
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Daytona Beach Racing & Recreational Facilities District
- » Economic Development Commission of Florida's Space Coast
- » Emergency Medical Foundation, Inc.
- » Federal Equitable Sharing & Law Enforcement Trust
- » First Step Shelter
- » Florida Court Clerks and Comptrollers
- » Florida Department of Community Affairs
- » Florida Governmental Utility Authority
- » Gainesville Community Redevelopment Agency
- » Gulf Consortium
- » Halifax Area Advertising Authority
- » Halifax Management System, Inc.
- » Highway 79 Corridor Authority
- » Indian River Lagoon Council
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » One Daytona Community Development District
- » PBR Community Development District
- » Putnam-Clay-Flagler EOC, Inc.
- » Seacoast Utility Authority
- » South Walton County Mosquito Control District
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Suwannee River Economic Council, Inc.
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » SWI Community Development District
- » Three Rivers Library System
- » Villages of Avignon Community Development District
- » Volusia Council of Governments
- » Volusia County Industrial Development Authority
- » Volusia-Flagler Transportation Planning Organization
- » Volusia Soil & Water Conservation District
- » Volusia Water Alliance
- » Walkers Green Community Development District
- » Water Authority of Volusia
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority



# Firm Experience

## Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>COUNTIES</b>				
<b>Baker:</b> Stacie Harvey, Clerk of Court and Comptroller   904.259.3613   stacie.harvey@bakercountyfl.org	◆	◆		
<b>Bradford:</b> Dana LaFollette, Finance Director   904.966.6280   dana_lafollette@bradfordcountyfl.gov	◆	◆		
<b>Clay:</b> Tara S. Green, Clerk of Court and Comptroller   904.284.6302   greent@clayclerk.com	◆	◆	◆	
<b>Gilchrist:</b> Todd Newton, Clerk of Court   352.463.3170   tnewton@gilchrist.fl.us	◆	◆		
<b>Glades:</b> Tami Simmons, Clerk of Court and Comptroller   863.946.6002   tsimmons@gladesclerk.com	◆	◆		
<b>Levy:</b> Matt Brooks, Clerk of Court and Comptroller   352.486.5166   levyclerk@levyclerk.com	◆	◆		◆
<b>Liberty:</b> Jace Ford, Clerk of Court and Comptroller   850.643.2215   jford@libertyclerk.com	◆	◆		
<b>Putnam:</b> Matt Reynolds, Clerk of Court and Comptroller   386.326.7601   matt.reynolds@putnam-fl.gov	◆	◆		◆
<b>St. Lucie:</b> Michelle Miller, Clerk of Court and Comptroller   772.462.1723   millerm@stlucieclerk.gov	◆	◆	◆	◆
<b>Union:</b> Kellie Rhoades, Clerk of Court   386.496.0027   rhoadesk@unionclerk.com	◆	◆	◆	
<b>Volusia:</b> Lynne Urice, Accounting Director   386.736.5933 x 12478   Lynne Urice lurice@volusia.org	◆	◆	◆	◆
<b>Wakulla:</b> Greg James, Clerk of Court   850.926.0905   gjames@wakullaclerk.com	◆	◆		◆
<b>MUNICIPALITIES</b>				
<b>Astatula:</b> Zane Teeters, Mayor   352.742.1100   zteeters@astatula.org	◆			
<b>Belleair:</b> Nanette Freeman, Interim HR and Finance Director   727.588.3769   nfreeman@townofbelleair.net	◆			◆
<b>Bristol:</b> Robin Hatcher, City Clerk   850.643.2261   rmh.cityofbristol@fairpoint.net	◆			◆
<b>Bunnell:</b> Kristi Moss, Finance Director   386.437.7500   kmoss@bunnellcity.us	◆	◆		◆
<b>Cape Canaveral:</b> John DeLeo, Admin. & Fin. Svcs. Dir.   321.868.1220   J.Deleo@cityofcapecanaveral.org	◆	◆	◆	◆
<b>Carrabelle:</b> Courtney Dempsey, City Administrator   904.697.3618   citycbel@gtcom.net	◆	◆		◆
<b>Chattahoochee:</b> Miranda Wilson, City Clerk   850.663.4046	◆			◆
<b>Chiefland:</b> Laura Cain, City Manager/Clerk   352.493.6711   laura@chieflandfla.com	◆			◆
<b>Crescent City:</b> Charles Rudd, City Manager   386.698.2525   citymanager@crescentcity-fl.com	◆			◆
<b>Daytona Beach Shores:</b> Kurt Swartzlander, City Mgr.   386.763.5329   kswartzlander@cityofdbcs.org	◆	◆	◆	◆
<b>DeBary:</b> Liz Bauer, Finance Director   386.601.0227   lbauer@debary.org	◆	◆	◆	
<b>DeLand:</b> Dan Stauffer, Finance Director   386.626.7077   staufferd@deland.org	◆	◆	◆	◆
<b>Edgewater:</b> Bridgette Vaissiere, Finance Director   386.424.2400   bvaissiere@cityofedgewater.org	◆	◆	◆	◆
<b>Flagler Beach:</b> Hollie Harlan, Finance Director   386.517.2000   Hharlan@CityofFlaglerBeach.com	◆	◆		◆
<b>Greenville:</b> Kim Reams, Town Clerk   850.948.2251   kreams@mygreenvillefl.com	◆	◆		◆
<b>Hampton:</b> Mary Lou Hildreth, City Clerk   352.235.0519   coh1@outlook.com	◆			◆
<b>High Springs:</b> Diane Wilson, Finance Director   386.454.1416   dwilson@highsprings.gov	◆	◆		◆
<b>Holly Hill:</b> Joe Forte, City Manager   386.248.9425   jforte@hollyhill.org	◆	◆	◆	◆
<b>Indian Shores:</b> Amy Lockhart, CPA, Director of Finance   727.595.4020   alockhart@myindianshores.com	◆			
<b>Interlachen:</b> Joni Payne, Town Clerk   386.684.3811   jpayne@interlachen-fl.gov	◆	◆		◆
<b>Lake City:</b> Angela Moore, Finance Director   386.719.5844   TaylorA@lcfra.com	◆	◆		◆
<b>Lynn Haven:</b> Kiki Roman, Finance Director   850.248.0519   kroman@cityoflynnhaven.com	◆	◆		◆
<b>Madeira Beach:</b> Andrew Laflin, Director of Finance   727.391.9951 x 230   alaflin@madeirabeachfl.gov	◆		◆	
<b>Malabar:</b> Lisa Morrell, Town Manager   321.727.7764   LMorrell@townofmalabar.org	◆			
<b>Melbourne Beach:</b> Elizabeth Marasco, Town Mgr.   321.724.5860   townmanager@melbournebeachfl.org	◆			
<b>Mexico Beach:</b> Mell Smifielski, City Administrator   850.648.5700 x 3   mell@mexicobeachfl.gov	◆	◆		◆
<b>Monticello:</b> Seth Lawless, City Manager   850.342-0293   seth.lawless@mymonticello.net	◆	◆		◆



# Firm Experience

## Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>Ormond Beach:</b> Kelly McGuire, Finance Director   386.676.3212   kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
<b>Palm Coast:</b> Helena Alves, Finance Director   386.986.4745   HAlves@palmcoastgov.com	◆	◆	◆	◆
<b>Pembroke Park:</b> David Lynch, Town Manager   954.966.4600   dlynch@tppfl.gov	◆			◆
<b>Pomona Park:</b> Andrea Almeida, Town Clerk   386.649.4902   townclerk@pomonapark.com	◆			
<b>Port Orange:</b> Linda Truitt, Assistant Finance Director   386.506.5743   ltruitt@port-orange.org	◆	◆	◆	◆
<b>Sewall's Point:</b> Bob Daniels, Town Manager   772.287.2455 x 12   rdaniels@sewallspoint.org	◆			
<b>Sopchoppy:</b> Ashley Schilling, City Clerk   850.962.4611   ashley.schilling@sopchoppy.org	◆	◆		
<b>South Daytona:</b> Jason Oliva, Finance Director   386.322.3065   joliva@southdaytona.org	◆	◆	◆	◆
<b>St. Augustine Beach:</b> Patty Douylliez, Finance Director   904.471.2122 x 103   pdouylliez@cityofsab.org	◆	◆		
<b>St. Marks:</b> Zoe Mansfield, City Manager   850.925.6224   cityofst.marks@comast.net	◆	◆		◆
<b>St. Pete Beach:</b> Sheila Dalton, Assistant Finance Director   727.363.9252   sdalton@stpetebeach.org	◆	◆	◆	◆
<b>Titusville:</b> Teri Butler, Finance Director   321.567.3712   teri.butler@titusville.com	◆	◆	◆	◆
<b>Welaka:</b> Meghan Allmon, Town Clerk   386.467.9800   townclerk@welaka-fl.gov	◆			◆
<b>Yankeetown:</b> William Ary, Town Manager   352.447.2511   admin@yankeetownfl.org	◆			◆
<b>Outsourced CFO Services</b>				
<b>Frostproof:</b> Nicole McDowell, City Manager/Clerk   863.635.7854   nmcdowell@cityoffrostproof.com				
<b>Jennings:</b> Jennifer Hightower, City Manager   386.938.4131   jhightower@jennings-fl.com				
<b>Lake Helen:</b> Jim Gleason, City Administrator   386.228.2308   jgleason@lakehelen.org				
<b>SPECIAL DISTRICTS AND OTHER AGENICES</b>				
<b>Alligator Point Water Resources District:</b> Tom Vander Plaats   850.349.2274	◆			◆
<b>Big Bend Water Authority:</b> Mark Reblin   352.498.3576   mreblin@msn.com	◆			◆
<b>Capital Region Transportation Planning Agency:</b> Greg Slay   850.891.8630   greg.slay@crtpa.org	◆	◆		
<b>Cedar Key Water and Sewer District:</b> James McCain   352.543.5285   James@ckwater.org	◆			
<b>Clay County Dev. Auth.:</b> Josh Cockrell   904.264.7373   joshcockrell@claydevelopmentauthority.com	◆			
<b>Clay County Utility Authority:</b> Karen Osborne   904.213.2404   kosborne@clayutility.org	◆	◆		◆
<b>Cypress Head Golf Club.:</b> Susanne Snider   386.756.5451   ssnider@kempersports.com	◆	◆		◆
<b>Daytona Beach Racing &amp; Rec. Fac. Dis.:</b> Barbara Kelly   386.255.7355   info@daytonaracingdistrict.com	◆			
<b>Florida Governmental Utility Authority:</b> Shannon M. Lewis   407.629.6900   shannon.lewis@fgua.com	◆	◆	◆	◆
<b>Florida PACE Funding Agency, Inc.:</b> Wendi Leach   850.400.7223   wendi@floridapace.gov	◆			
<b>Halifax Area Advertising Authority:</b> Chuck Grimes   386.255.0415 x 123   cgrimes@daytonabeach.com	◆			
<b>New River Solid Waste Association:</b> Melissa Waters   386.431.1000   mwaters@nrswa.org	◆			
<b>Northeast Florida Regional Council:</b> Donna Starling   904.279.0880 x 109   dstarling@nefrc.org	◆	◆		
<b>Northwest FL Water Mgt Dis:</b> Amanda Bedenbaugh   850.539.2596   amanda.bedenbaugh@nwfwater.com	◆	◆		
<b>Southeast Volusia Area Advertising Auth.:</b> Debbie Meihls   386.428.1600   debbie@visitnsbfla.com	◆			
<b>Southeast Volusia Hospital District:</b> Jeff Davidson   386.423.0001   jeff.davidson@sevhd.com	◆			
<b>Southwest Florida Water Mgt. Dis.:</b> Melisa Lowe   352.796.7211   melisa.lowe@watermatters.org	◆	◆	◆	◆
<b>South Walton Cty. Mosquito Con. Dis.:</b> Cammie Henderson   850.267.2112   administration@swcmcd.org	◆			
<b>Space Coast Transportation Planning Org.:</b> Laura Carter   321.690.6890   laura.carter@brevardfl.gov	◆	◆		
<b>St. Johns River Water Mgt. Dis.:</b> R. Gregory Rockwell   386.312.2322   grockwell@sjrwmd.com	◆	◆	◆	◆
<b>Suwannee River Economic Council:</b> Barbara Hamric   386.362.4115   bhamric@suwanneecec.net	◆	◆		
<b>Volusia-Flagler Transportation Planning Org.:</b> Colleen Nicoulin   386.226.0422   CNicoulin@r2ctop.org	◆	◆		
<b>West Volusia Tourism Advertising Auth.:</b> Georgia Turner   386.775.2006   gturner@visitwestvolusia.com	◆			



# Staff Qualifications

## Proposed Team Organizational Structure

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be **staffed by seven full-time, licensed certified public accountants**. All members have extensive experience serving government entities.

Each member of your team has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

The proposed engagement team is as follows, with their résumés on the subsequent pages.



# Staff Qualifications

## Résumés

### Zach Chalifour, CPA | Lead Partner



#### Education

- » Master of Accountancy, Stetson University
- » Bachelor of Business Administration in Accounting Information Systems, Stetson University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Leadership Daytona (Class of XXXV)
- » Junior Achievement of Volusia County
- » Volusia Honor Air Flight VI Guardian
- » Volusia Young Professionals Group
- » Daytona Beach Quarterback Club (Past Captain)

#### License/CPE

- » CPA License #AC40203
- » CPE Hours (3 years): 386

With nearly 20 years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

## Relevant Experience

### Gov't. Organizations

- » Big Bend Water Authority
- » Capital Region Trans. Planning Agency
- » Cedar Key Water and Sewer District
- » Clay County Econ. Dev. Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Gulf Consortium
- » Halifax Area Advertising Authority
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Mgmt. District
- » South Walton County Mosquito Control Dis.
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Mgmt. District
- » Space Coast TPO
- » St. Johns County Housing Finance Auth.
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » St. Lucie West Services District
- » Volusia County Industrial Dev. Auth.
- » Volusia-Flagler TPO
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority

### Municipalities

- » Astatula
- » Belleair
- » Bristol\*
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Cedar Key\*
- » Chiefland
- » Cross City
- » DeBary
- » DeLand
- » Edgewater
- » Fort Meade
- » Frostproof\*
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Homerville (GA)
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville\*
- » Jennings\*
- » Lake City
- » Lake Helen\*
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Melbourne Beach
- » Mexico Beach
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Port Orange
- » Sewall's Point
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park
- » Yankeetown

\*special engagement



# Staff Qualifications

## Résumés

### James Halleran, CPA | Consulting Partner



James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with governmental entities that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for nonprofit and government auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

#### Education

- » Master of Science in Taxation, University of Central Florida
- » Bachelor of Science, Business Administration, Major in Accounting, University of Central Florida

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni

#### License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 525.5

## Relevant Experience

#### Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District

- » St. Lucie West Services District
- » Volusia Council of Governments
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

#### Municipalities

- » Astatula
- » Avon Park
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » Daytona Beach Shores
- » DeLand
- » Edgewater
- » Gainesville\*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Interlachen
- » Lynn Haven

- » Melbourne Beach
- » Midway
- » New Smyrna Beach
- » Newberry
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park

#### Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » St. Lucie
- » Union
- » Volusia
- » Wakulla

\*special engagement

# Staff Qualifications

## Résumés

### Mark Payne, CPA | Quality Control Review Partner



Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies.

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of governmental entities and nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

#### Education

- » Bachelor of Science, Accounting and Finance, Florida State University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » United Partners for Human Services, Inc. (Board Member)

#### License/CPE

- » CPA License #AC0027048
- » CPE Hours (3 years): 193

## Relevant Experience

### Governmental Organizations

- » Florida Governmental Utility Authority
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

### Municipalities

- » Cape Canaveral
- » Carrabelle
- » DeLand
- » Fernandina Beach
- » Grand Ridge
- » Greensboro
- » Lynn Haven
- » Midway
- » Sopchoppy
- » St. Marks

### Counties

- » Baker
- » Gilchrist
- » Levy
- » Union
- » Volusia
- » Wakulla
- »

### Education

- » Belmont Academy
- » Byrneville Elementary School, Inc.
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » The Foundation for Leon County Schools, Inc.
- » Lone Star MYcroSchool, Inc. DBA Lone Star High School
- » MYcroSchool - Gainesville; Jacksonville; Pinellas
- » New Road to Learning, Inc.
- » School for Accelerated Learning and Technologies, Inc.
- » School for Integrated Academics and Technologies (SIATech) - Gainesville; Jacksonville; Miami-Dade
- » School of Arts and Science Foundation, Inc.
- » Taylor County Education Foundation, Inc.
- » Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » World Class Schools of Leon County, Inc.

# Staff Qualifications

## Résumés

### Brendan McKitrick, CPA, CISA | IT Audit Director



Brendan has nearly 20 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

Brendan has co-presented on FGFOA webinars about GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

As a result of his experience serving related entities, Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

#### Education

- » Master of Science, Information Systems and Operations Management, University of Florida
- » Bachelor of Science, Accounting, University of Florida

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » North Central Chapter of the FGFOA (Instructor)
- » Florida League of Cities (and various local chapters)
- » Information Systems Audit and Control Association
- » College Athletic Business Management Association
- » National Association of College and University Business Officers
- » Southern Association of College and University Business Officers

#### License/CPE

- » CPA License #AC43320
- » CPE Hours (3 years): 371

## Relevant Experience

#### Governmental Organizations

- » Bradford County Development Authority
- » Gulf Consortium
- » North Florida Water Utilities Authority
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

#### Municipalities

- » Cape Canaveral
- » Cedar Key\*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Lauderdale
- » Fort Meade
- » Frostproof\*
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Homerville (GA)
- » Inglis
- » Interlachen
- » Jennings\*
- » Lake City

- » Lakeland
- » Lynn Haven
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Pomona Park
- » Port Orange
- » Sewall's Point
- » St. Pete Beach
- » Tampa
- » Titusville
- » Welaka
- » Yankeetown

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

# Staff Qualifications

## Résumés

### Caitlan Walker, CPA | Single Audit Director



Caitlan has over 15 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities.

Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

#### Education

- » Master of Accountancy, Stetson University
- » Bachelor of Science, Business Administration, *cum laude*, Stetson University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

#### License/CPE

- » CPA License #AC46942
- » CPE Hours (3 years): 454

## Relevant Experience

#### Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority

#### Counties

- » Baker
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » St. Johns
- » Union
- » Volusia
- » Wakulla

#### Municipalities

- » Cross City
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Flagler Beach
- » Green Cove Springs
- » High Springs
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake City
- » Lake Helen\*
- » Lynn Haven
- » Malabar
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville

\*special engagement



# Staff Qualifications

## Résumés

### Farah Rajaei, CPA | Senior Manager



Farah has over seven years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

She is a key member of our Government Services Team.

#### Education

- » Master of Science, Accounting, University of Central Florida
- » Bachelor of Science, Accounting, University of Central Florida

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association (North Central Florida Chapter)

#### License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 251.5

## Relevant Experience

#### Governmental Organizations

- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida 4H Club
- » Florida Governmental Utility Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Volusia Transit Management, Inc. (VOTRAN)

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

#### Municipalities

- » Belleair
- » Cape Canaveral
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Meade
- » Green Cove Springs
- » High Springs
- » Inglis
- » Lake City
- » Lynn Haven
- » Madeira Beach
- » New Smyrna Beach
- » Ormond Beach
- » Pembroke Park
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown
- »

# Staff Qualifications

## Résumés

### Erik Wiebke, CPA | Supervisor



Erik has five years of experience providing auditing and accounting services.

Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits.

As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

#### Education

- » Master of Accounting, Stetson University
- » Bachelor of Science, Accounting, Stetson University

#### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants

#### License/CPE

- » CPA License #AC57490
- » CPE Hours (3 years): 142.5

## Relevant Experience

#### Governmental Organizations

- » Cedar Key Water and Sewer District

#### Schools (Internal Accounts)

- » Flagler Schools
- » Nassau County School District
- » Volusia County Schools

#### Counties

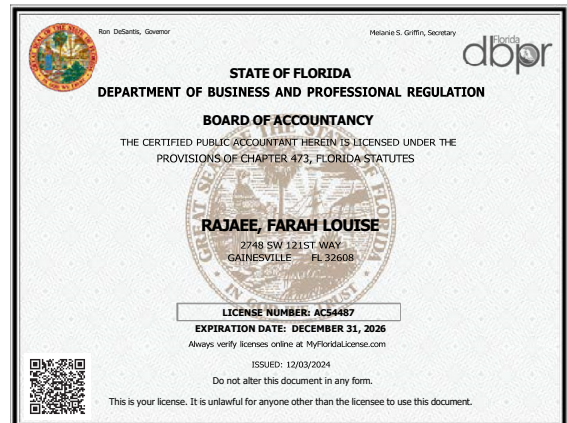
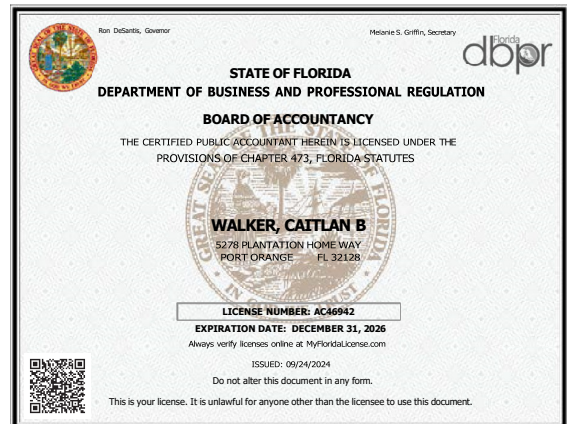
- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » Union
- » Volusia

#### Municipalities

- » Bunnell
- » Chiefland
- » Crescent City
- » Daytona Beach Shores
- » DeBary
- » Green Cove Springs
- » Hampton
- » Indian Shores
- » Interlachen
- » Lake Helen\*
- » Madeira Beach
- » Palm Coast
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

# Staff Qualifications

## License to Practice in the State of Florida



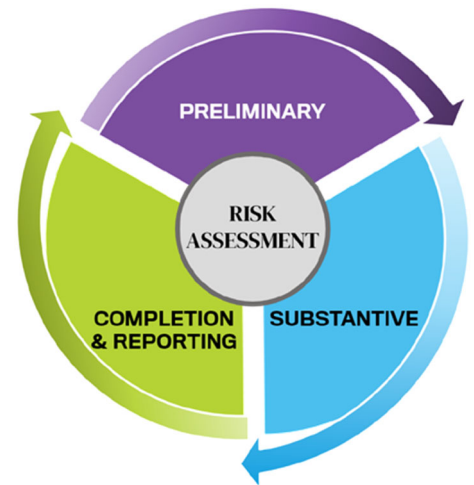


# Engagement Approach

## Audit Approach

We understand the work you're requesting is to be performed in accordance with United States Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards.

The work for this engagement will be completed through our office and by on-site visits to your location. The audits performed by James Moore are organized into distinct, manageable phases. Scheduling in this manner reduces interference with your normal operating procedures and enhances our ability to meet deadlines. Summarized below is our detailed and comprehensive audit approach relative to the various phases of the audit. Our full audit approach is available upon request.



### Preliminary Phase

- » Establish the terms of the engagement
- » Obtain documents associated with your environment, activities, key processes, and internal controls
- » Establish preliminary planning materiality
- » Perform initial data extraction analysis of key accounts and processes
- » Develop detailed audit plan, to include:
  1. Assessment of risk at the financial statement account balance level
  2. Plan tests of controls, tests of compliance and substantive procedures
  3. Communicate audit plan with all members of engagement team

### Substantive Phase

- » Perform tests of controls
- » Perform substantive testing of balances
- » Perform tests of compliance
- » Evaluate results of testing and, if necessary, modify audit plan

### Completion & Reporting Phase

- » Exit Conference
- » Final review by Lead Partner and Quality Control Review Partner
- » Obtain management representations
- » Summarize results of work and findings
- » Engagement reporting to management and those charged with governance

### Risk Assessment - Continuous process throughout the audit

- » Identify risks associated with the organization
- » Identify material account balances, assertions, and related internal controls
- » Design all phases of the audit to appropriately address identified risks
- » Reassess initial risk assessment based upon results of procedures performed





# Engagement Approach

## Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Suralink client engagement platform. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the platform is what truly **maximizes the efficiency and effectiveness of communication in the audit process**.

In short, rather than providing you with a request list via Excel or some other “traditional” means, we compile our request list in Excel and then import it into a Suralink Engagement. Each line on the imported list generates a “Request” in the Suralink Engagement. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this platform are as follows:

### Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

### Client Export List Status

### Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

### Due Date Tracking

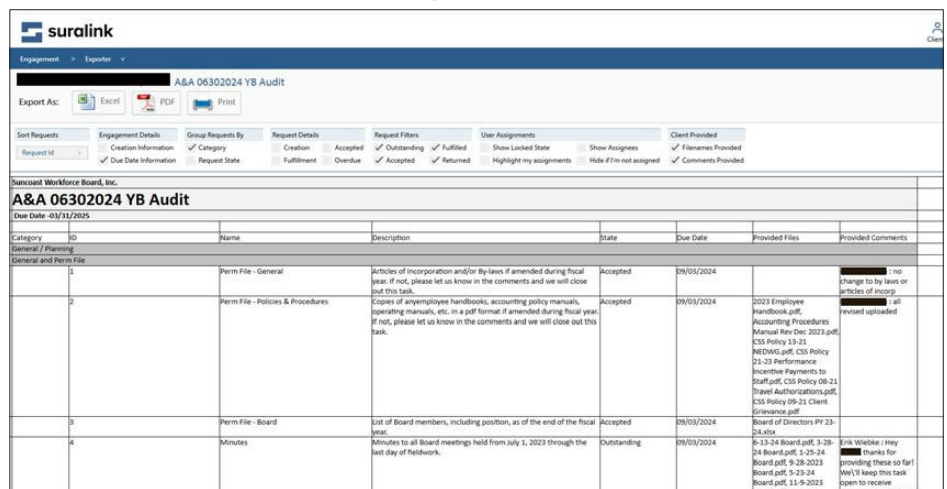
Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

### Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your Suralink account and view a real-time status update on the audit request list.

### Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we archive the completed Suralink Engagement – inclusive of the “original” request list and any additional items/questions added – and are able to roll it forward to use as the starting point for next year's request list. This allows you to provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!



Request ID	Category	Name	Description	Status	Due Date	Provided Files	Provided Comments
1	General / Planning	Perm File - General	Articles of Incorporation and/or Bylaws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024		
2	General / Planning	Perm File - Policies & Procedures	Copies of any employee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024	2023 Employee Handbook.pdf, Accounting Procedures Manual Rev Dec 2023.pdf, CSS Policy 13-21, NETWIS.pdf, CSS Policy 21-23 Performance Incentive Payments to Staff.pdf, CSS Policy 08-21 Travel Authorizations.pdf, CSS Policy 09-21 Client Grievance.pdf	1 no change to by laws or articles of incorporation uploaded
3	General / Planning	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	09/01/2024	Board of Directors FY 23-24.xlsx	
4	General / Planning	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of fiscal year.	Outstanding	09/01/2024	9-13-24 Board.pdf, 3-28-24 Board.pdf, 1-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 3-11-24	Link visible : May 24, 2024 - Thanks for providing these so far! We'll keep this task open to receive



# Engagement Approach

## Technology and Your Audit

### Weekly Status Calls

While not a direct tool in the Suralink Engagement, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we are in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

**Overall, our implementation of Suralink Engagements has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!**

### Views Within the Request List

The screenshot displays the Suralink Request List interface. At the top, there's a navigation bar with 'James Moore & Co' and 'ABA 06302024 YB Audit'. Below this, a progress bar shows the status of various request categories: General and Perm File, Assets, Liabilities, and Budget, Revenue. The main list shows requests with checkboxes, status indicators, and due dates. A modal window titled 'Change Request State' is open, showing details for a request with a due date of 09/03/2024. It includes a section for 'Client Attached Files' with a file named 'CD - 06.24 Bank Rec 1.pdf' and a 'Comments History' section with a comment from Erik Wiebke dated 09/12/2024.

### Two-Factor Authentication

#### Client View of Homepage

The screenshot shows the Suralink Client View of Homepage. It features a header with the Suralink logo and navigation tabs for 'Dashboard' and 'My Engagements'. The main content area displays information for 'James Moore & Co', including a progress bar and a table of active users. The table lists users with their names, last login dates, and status. A sidebar on the right shows 'Active Users' with their names and last login dates. The footer includes links for 'Live Support', 'Tutorials', 'Knowledge Base', 'Feedback', 'Legal', and 'My Account'.

The screenshot displays the Suralink Two-Factor Authentication setup screen. It features a header with the Suralink logo and a navigation tab for 'Engagements'. The main content area includes a warning message: 'The firm you are working with requires that you enable two-factor authentication to enhance the security of your account.' Below this, there's a section for 'Mobile Authenticator Apps' with instructions on how to set up the app. It lists supported apps: LastPass, Microsoft, Duo, and Authy. A button labeled 'Enable Mobile Authenticator' is at the bottom.

EXTRAORDINARY only refers  
to our LEVEL OF SERVICE.

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. Although fees are important, they should not, in our opinion, be the sole factor in the selection of an audit firm for you. The choice of an accounting firm should always be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort to find a common ground for providing quality services at a reasonable rate.

Our goal is to ensure your accounting needs are met in a manner one expects from a trusted advisor.

The proposed fees for the audit services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner, as well as the assumption that all work and presentations can be completed remotely. Our total all-inclusive maximum fees for the engagement, exclusive of any travel time and expenses, are as follows:

SERVICE	FEE
City Audit	\$25,000
RLGF Report	\$4,000

For any travel requirements to complete the work or if in-person meeting attendances is requested, time will be billed separately a fixed rate of \$150/hour plus mileage at IRS rates.

Any fees in renewal years would be adjusted based upon the lesser of 5% or a mutually agreed upon inflation factor.

As there is currently no financial activity related to the Flemington Downtown Development Authority, no provision for fees related to associated work have been included in the above, and such amounts would need to be determined prior to the commencement of an audit once preliminary financial activity was available for review.

