



City of Flemington, Georgia

Technical Proposal to Provide Audit Services

Fiscal Years June 30, 2025 through 2027

Mauldin & Jenkins Certified Public Accountants

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mjcpa.com





VISION

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

*Over 725 Governmental Units
Served Nationally*



Going Further.



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Transmittal Letter

August 28, 2025

City of Flemington City Council
Attn: Jenelle Gordon, City Clerk
156 Old Sunbury Road
Flemington, Georgia 31313

Ladies and Gentlemen:

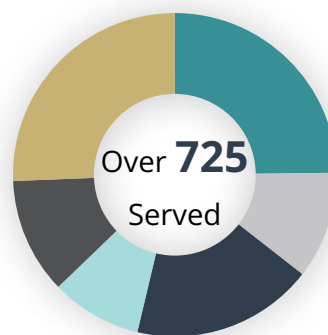
We appreciate the opportunity to propose on providing audit services to the City of Flemington, Georgia (the "City"), and we are pleased to submit a qualifications package, including cost estimates, to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for three consecutive fiscal years beginning with the fiscal year ended June 30, 2025, and ending with the fiscal year ending June 30, 2027.

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**. 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 City 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 over 725 governments, 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:

- **725+ state and local governments across the nation.**
- **175 governments awarded the GFOA's and/or ASBO's Financial Reporting Certificates.**
- **220+ of Single Audits as required by the Uniform Guidance.**



Cities	180+
Counties	90+
School Districts & Charter Schools	125+
State Entities	65+
Utility Authorities	85+
Special Purpose	180+

Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units on an annual basis utilizing over 150 professionals.



- ❖ **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.
- ❖ **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 725 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.
- ❖ **On-site or Remote Audits and Suralink.** Whether management elects for a remote or on-site audit, Mauldin & Jenkins is very effective in working from a hybrid 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.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, Trey Scott 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 (912) 232-0475. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,

MAULDIN & JENKINS, LLC

Trey Scott, 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, each major fund, and the respective changes in financial position thereof, and the respective budgetary comparison for the major governmental funds in conformity with accounting principles generally accepted in the United States of America.

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; and 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 Official Code of Georgia Annotated (O.C.G.A.).



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*.

During our audit, we will verify and test expenditures of the City's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated §48-8-121, a schedule will be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. We will verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements. Our report on the financial statements will include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.



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 Official Code of Georgia Annotated:

- 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.
- 5) A report on the fair presentation of the Schedule of Special Purpose Local Option Sales Tax in accordance with Generally Accepted Auditing Principles and in compliance with the O.C.G.A. §48-8-121.

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Flemington, Georgia (the "City"), 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 Flemington, Georgia 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 Flemington, Georgia. 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 Flemington, Georgia. 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 Georgia

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of Georgia by the Georgia Board of Accounting. Our Georgia license number is 350. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of Georgia.



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:

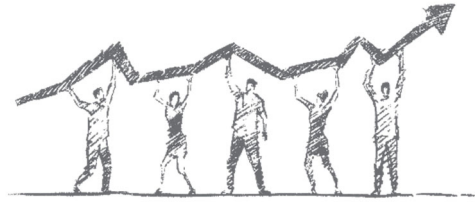


- ***Albany, GA***
- ***Alpharetta, GA***
- ***Athens, AL***
- ***Atlanta, GA***
- ***Birmingham, AL***
- ***Bradenton, FL***
- ***Chattanooga, TN***
- ***Columbia, SC***
- ***Florence, AL***
- ***Huntsville, AL***
- ***Macon, GA***
- ***Raleigh, NC***
- ***Sarasota, FL***
- ***Savannah, GA***

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas and Dubuque, Iowa to Islamorada, Florida in the Florida Keys. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **515,000** - approx. total hours of service provided annually to clients of the Firm
- **155,000** - approx. total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approx. total governmental entities served in past three years
- **515** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **50%** - percentage of Firm offices led by governmental partners

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 45 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 725 governments. We know of no other regional firm that can match our governmental experience.

Mauldin & Jenkins has been operating as a certified public accounting firm in the State of Georgia since 1918. We are a stable firm with multiple offices throughout the southeast. As the City is subject to open records requests, we cannot include our financial statements as they are confidential. We can assure you that we will be able to serve the City as we do for the 725 clients that we serve on an annual basis.

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

The Savannah office will act as the lead in providing services to the City with additional staff roles coming from our other offices as needed. The Atlanta office acts as the Firm's lead office on all governmental engagements across the Southeast. We have a working relationship between all our offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.

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**



The individuals mentioned in this proposal are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the City.

The Atlanta office currently employs **90 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*.

A further profile of the Savannah office and the Firm's professional staff as a whole is as follows:

Professional Staff by Level	Savannah	Firm-Wide
Partners	4	70
Directors/Managers	3	120
Senior Associates	5	104
Associates	9	221
Total	21	515

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

December 29, 2023

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, 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. The summary also includes an explanation of how engagements identified as not performed or reported on 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 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 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; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 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, 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

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.

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**

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.

Similar Engagements with Other Governmental Entities

Client Transitions

Mauldin & Jenkins has experienced over 725 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.

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

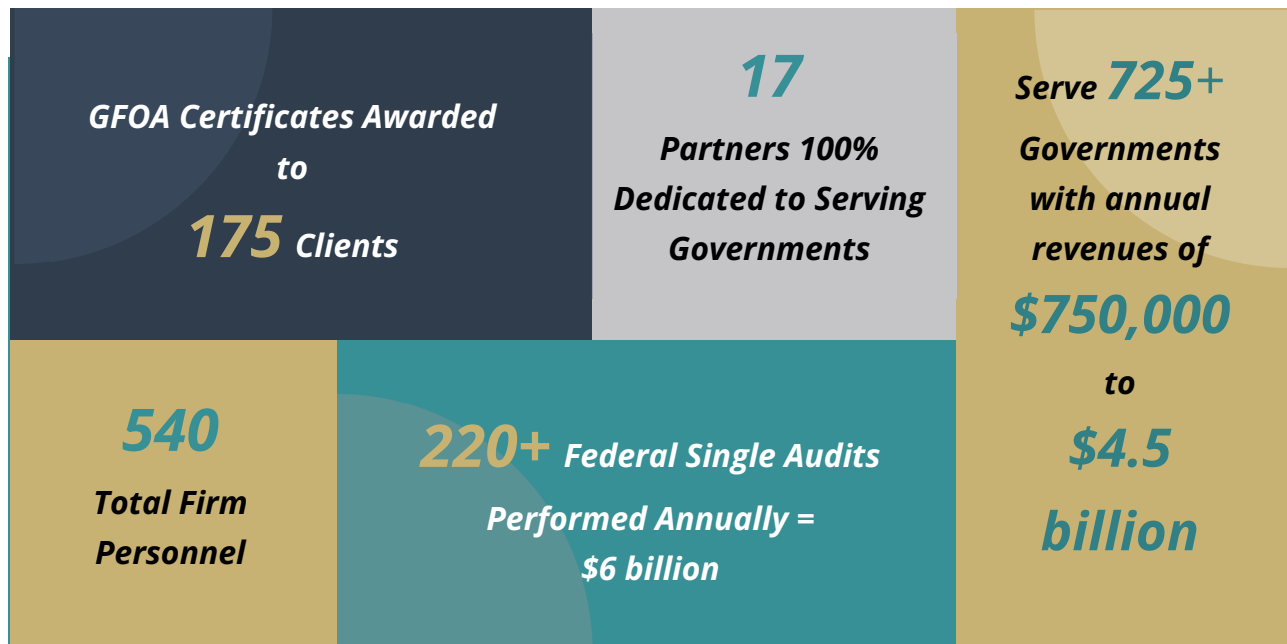


- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to 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 represent clients we have served in the past three years (and not over a lifetime).





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

Georgia

1) Albany	50) Kingsland
2) Alpharetta	51) LaGrange
3) Americus	52) Lake Park
4) Ashburn	53) Lawrenceville
5) Atlanta	54) Leesburg
6) Austell	55) Lilburn
7) Avondale Estates	56) Lone Oak
8) Bainbridge	57) Lyons
9) Baldwin	58) Manchester
10) Ball Ground	59) Mansfield
11) Barnesville	60) Milledgeville
12) Bloomingdale	61) Milner
13) Brookhaven	62) Milton
14) Brunswick	63) Monroe
15) Butler	64) Morrow
16) Byron	65) Nashville
17) Cartersville	66) Newton
18) Cedartown	67) Norcross
19) Centerville	68) Oxford
20) Chamblee	69) Palmetto
21) Chattahoochee Hills	70) Peachtree City
22) Clarkston	71) Peachtree Corners
23) College Park	72) Pearson
24) Colquitt	73) Perry
25) Conyers	74) Pooler
26) Cordele	75) Powder Springs
27) Covington	76) Port Wentworth
28) Dacula	77) Reynolds
29) Dalton	78) Richmond Hill
30) Darien	79) Riverdale
31) Decatur	80) Rockmart
32) Doraville	81) Rome
33) Douglasville	82) Roswell
34) Duluth	83) Sandy Springs
35) Dunwoody	84) Savannah
36) Fairburn	85) Sharpsburg
37) Fayetteville	86) Social Circle
38) Flovilla	87) South Fulton
39) Forest Park	88) St. Marys
40) Forsyth	89) Stockbridge
41) Garden City	90) Stonecrest
42) Grovetown	91) Suwanee
43) Griffin	92) Temple
44) Hapeville	93) Thunderbolt
45) Hinesville	94) Tifton
46) Holly Springs	95) Toccoa
47) Jefferson	96) Tucker
48) Johns Creek	97) Turin
49) Kennesaw	98) Tybee Island
	99) Union City

100) Valdosta
101) Villa Rica
102) Waycross
103) West Point
104) Willacoochee

Alabama / Mississippi

105) Athens, AL
106) Huntsville, AL
107) Tuscaloosa, AL
108) Gulfport, MS
109) Meridian, MS
110) Prattville, AL
111) Sheffield, AL

Florida

112) Apopka
113) Atlantis
114) Callaway
115) Clewiston
116) Crystal River
117) Destin
118) Gulf Stream
119) Fernandina Beach
120) Ft. Myers Beach
121) Haines City
122) Hallandale Beach
123) Indiantown
124) Islamorada
125) Juno Beach
126) Jupiter Inlet Colony
127) Jupiter Island
128) LaBelle
129) Lake Placid
130) Longboat Key
131) Marco Island
132) Naples
133) New Port Richey
134) North Port
135) Palmetto
136) Plant City
137) Tarpon Springs
138) Tequesta
139) Wildwood
140) Winter Haven

North Carolina

141) Black Mountain
142) Garner
143) Hendersonville

144) Jacksonville
145) Rocky Mount
146) Selma
147) Zebulon
148) Wilkesboro

South Carolina

149) Aiken
150) Beaufort
151) Bluffton
152) Cayce
153) Chapin
154) Charleston
155) Clemson
156) Clinton
157) Clover
158) Fountain Inn
159) Hanahan
160) Hardeeville
161) Hemingway
162) Hilton Head Island
163) Hollywood
164) Georgetown
165) Greenwood
166) Goose Creek
167) Johnsonville
168) Kiawah Island
169) Mount Pleasant
170) North Augusta
171) North Charleston
172) Orangeburg
173) Pamplico
174) Rock Hill
175) Seabrook Island
176) Seneca
177) Summerville
178) Winnsboro

Tennessee

179) Bristol
180) Clarksville
181) Jackson
182) Lebanon
183) Morristown
184) Spring Hill

Iowa

185) Dubuque

Counties. Counties we have served within the past three years:

Georgia

1) Athens-Clarke	6) Butts
2) Augusta-Richmond	7) Camden
3) Bacon	8) Charlton
4) Barrow	9) Chatham
5) Bryan	10) Clayton
	11) Columbus-Muscogee

12) Crisp
13) DeKalb
14) Dougherty
15) Douglas
16) Emanuel
17) Floyd

18) Forsyth
19) Gwinnett
20) Henry
21) Irwin
22) Jackson
23) Jeff Davis



24) Jenkins	45) Stewart	<u>North Carolina</u>	78) Edgefield
25) Jones	46) Sumter	60) Bertie	79) Fairfield
26) Lamar	47) Talbot	61) Buncombe	80) Florence
27) Lee	48) Tattnall	62) Columbus	81) Greenville
28) Liberty	49) Taylor	63) Gates	82) Hampton
29) Long	50) Toombs	64) Greene	83) Horry
30) Lumpkin	51) Troup	65) Halifax	84) Jasper
31) Macon	52) Turner	66) Madison	85) Lancaster
32) Macon-Bibb	53) Walton	67) Montgomery	86) Laurens
33) McIntosh	54) Whitfield	68) Moore	87) Newberry
34) Meriwether	55) Wilkes	69) Orange	88) Oconee
35) Mitchell		70) Wake	89) Orangeburg
36) Monroe	<u>Florida</u>		90) Richland
37) Morgan	56) Alachua	<u>South Carolina</u>	91) Sumter
38) Newton	57) Hernando	71) Aiken	
39) Paulding	58) Union	72) Beaufort	<u>Tennessee</u>
40) Pierce	59) Walton	73) Berkeley	92) Hamilton
41) Polk		74) Calhoun	
42) Rockdale		75) Colleton	<u>Alabama</u>
43) Spalding		76) Darlington	93) Jefferson
44) Stephens		77) Dorchester	

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 | 32) Gadsden State Community College |
| 2) Aiken Technical College | 33) Greenville Technical College |
| 3) Athens State University, AL | 34) University of Chattanooga Foundation |
| 4) Calhoun Community College | 35) Trident Technical College |
| 5) Central Carolina Technical College | 36) Kennesaw State Univ. Athletic Department |
| 6) College of Coastal Georgia Foundation | 37) Kennesaw State Univ. Athletic Foundation |
| 7) Denmark Technical College | 38) Kennesaw State Univ. Research Foundation |
| 8) Drake State Community and Technical College | 39) Kennesaw State Univ. Foundation |
| 9) Francis Marion University | 40) Medical College of Georgia Foundation |
| 10) Ga. Building Authority (GBA) | 41) Mississippi College of Georgia Foundation |
| 11) Ga. Business Success Center | 42) New College of Florida |
| 12) Ga. College & State Univ. Foundation | 43) Northeast Alabama Community College |
| 13) Ga. Dept. of Behavioral Health | 44) Northeastern Technical College |
| 14) Ga. Dept. of Economic Development | 45) Northwest Florida College Foundation |
| 15) Ga. Education Authority | 46) Northwest Shoals Community College |
| 16) Ga. Environmental Finance Auth. (GEFA) | 47) Polytechnic Foundation of Kennesaw State Univ. |
| 17) Ga. Higher Education Assistance Corp. | 48) REACH Georgia (of the GSFC) |
| 18) Ga. Higher Education Facilities Authority | 49) Snead State Community College |
| 19) Ga. Highlands College Foundation | 50) South Carolina Comptroller Generals Office |
| 20) Ga. Lottery Corporation (LOTTO) | 51) South Carolina Education Lottery Commission |
| 21) Ga. Military College Foundation | 52) South Carolina Transportation Infrastructure Bank |
| 22) Ga. Ports Authority (GPA) | 53) South Carolina Infrastructure Bank |
| 23) Ga. Southern Univ. Athletic Foundation | 54) South Carolina Insurance Reserve Fund |
| 24) Ga. Southern Univ. Foundation | 55) South Carolina Department of Transportation |
| 25) Ga. State Financing & Investment Com. (GSFIC) | 56) South Carolina Jobs-Economic Development Auth |
| 26) Ga. State Univ. Athletic Foundation | 57) South Carolina Office of the State Auditor |
| 27) Ga. State Univ. Foundation | 58) Southern Polytechnic Applied Research Foundation |
| 28) Ga. Student Finance Authority (GSFA) | 59) State College of Florida Sarasota-Manatee |
| 29) Ga. Superior Court Clerk's Cooperative Auth. | 60) Stone Mountain Memorial Association |
| 30) Ga. Technology Authority | 61) Tri County Technical College |
| 31) Ga. World Congress Center Authority | 62) University of North Alabama |



- 63) University of North Georgia Foundation
- 64) University of West Alabama
- 65) University of West Georgia Foundation

- 66) University System of Georgia
- 67) Williamsburg Technical College

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

Georgia

- 1) Atlanta Independent Schools
- 2) Barrow County Schools
- 3) Bartow County Schools
- 4) Bibb County Schools
- 5) Buford City Schools
- 6) Butts County Schools
- 7) Camden County Schools
- 8) Carroll County Schools
- 9) Carrollton City Schools
- 10) Cartersville City Schools
- 11) Clayton County Schools
- 12) Cobb County Schools
- 13) Colquitt County Schools
- 14) Commerce City Schools
- 15) Coweta County Schools
- 16) Dawson County Schools
- 17) Decatur City Schools
- 18) DeKalb County Schools
- 19) Dodge County Schools
- 20) Dougherty County Schools
- 21) Douglas County Schools
- 22) Dublin City Schools
- 23) Effingham 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) Henry County Schools
- 38) Houston County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Newton County Schools
- 45) Oconee 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

- 62) Sheffield City School
- 63) Limestone County Board of Education
- 64) Jackson County Board of Education

Florida

- 65) Hardee County Schools
- 66) Highland County Schools
- 67) Manatee County Schools
- 68) Lee County Schools

South Carolina

- 69) Beaufort County Schools
- 70) Berkeley County School District
- 71) Calhoun County Schools
- 72) Charleston County Schools
- 73) Clarendon Co. School Dist. 1
- 74) Colleton County Schools
- 75) Florence School Dist. 1
- 76) Florence School Dist. 3
- 77) Horry County Schools
- 78) Marlboro County Schools
- 79) Orangeburg County School District
- 80) Richland Co. School Dist. 1
- 81) South Carolina Public Charter School District
- 82) Sumter County Schools

Tennessee

- 83) Bristol City Schools
- 84) Hamilton County Schools

Alabama

- 61) Athens City Schools

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

- 1) Academy for Classical Education (ACE)
- 2) Atlanta Classical Charter Academy
- 3) Atlanta Heights Charter Academy
- 4) Brookhaven Innovation Academy
- 5) Coastal Empire Montessori Academy
- 6) Cherokee Charter Academy
- 7) Cirrus Academy
- 8) Coweta Charter Academy
- 9) East Point Academy of South Carolina
- 10) Florida School for the Deaf and Blind
- 11) Furlow Charter School
- 12) Gwinnett County BOE Charter Schools
- 13) Gwinnett Online Campus
- 14) Graduation Achievement Charter High School
- 15) International Charter Academy of Georgia
- 16) International Community School
- 17) Just for Girls Academy

- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy
- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Northwest Classical Charter Academy
- 25) NW Florida St. College – Collegiate High School
- 26) Pataula Charter Academy
- 27) Pensacola State College Charter Academy
- 28) Phoenix Center Community Service Board
- 29) Provost Academy of Georgia
- 30) School for Arts Infused Learning
- 31) Scintilla Charter Academy
- 32) SKY Academy Englewood
- 33) SKY Academy Venice
- 34) SLAM Academy



- 35) Spring Creek Charter Academy
- 36) SW Georgia STEM Charter School
- 37) St. Petersburg Collegiate High School

- 38) Susie King Taylor Community School
- 39) Troup County College & Career Academy
- 40) Tybee Island Maritime Academy

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

- 1) Albertville Municipal Utilities Board
- 2) Athens Electric Utility
- 3) Athens Water and Sewer Utility
- 4) Atlanta Watershed
- 5) Augusta Utilities (Water/Sewer Ops)
- 6) Barrow County Water & Sewer Authority
- 7) Beaufort Jasper Water & Sewer Authority
- 8) Berkeley County Water & Sanitation
- 9) Bristol Essential Services
- 10) Bristol Joint Sewer System
- 11) Broad Creek Public Service District
- 12) Brunswick - Glynn Joint Water & Sewer Comm.
- 13) Butts County Water & Sewer Authority
- 14) Cape Fear Public Utility Authority
- 15) Catawba River Water Supply Project
- 16) CDE Lightband
- 17) Charleston Regional Resources Recovery Auth.
- 18) Charleston Water System
- 19) Chatsworth Water Works Commission
- 20) City of Sheffield Utilities
- 21) Clarksville Gas, Water & Wastewater
- 22) Clayton County Water Authority
- 23) Cobb County - Marietta Water Authority
- 24) Crisp County Power Commission
- 25) Dutton Waterworks
- 26) Eatonton-Putnam Water & Sewer Authority
- 27) Edgefield County Water & Sewer Authority
- 28) Electric Power Board of Chattanooga
- 29) Electric Power Board of Chattanooga, TN
- 30) Emerald Coast Utilities Authority
- 31) Englewood Water District
- 32) Gladeville Utility District
- 33) Grand Strand Water & Sewer Authority
- 34) Greenville Water System
- 35) Greenwood Commissioners of Public Works
- 36) Greer Commission of Public Works
- 37) Guntersville Water and Sewer Board
- 38) Gwinnett County Water and Sewerage Authority
- 39) Hamilton Co. Water & Wastewater Treatment
- 40) Henry County Water Authority
- 41) Huntsville Utilities
- 42) Limestone County Water and Sewer Authority
- 43) Lumpkin County Water & Sewerage Authority
- 44) Macon Water Authority
- 45) Middle Chattahoochee Regional Water & Sewer Authority
- 46) Middle Georgia Regional Water & Sewer Authority

- 47) Mount Pleasant Waterworks
- 48) Newton County Water & Sewerage Authority
- 49) North Charleston Sewer District
- 50) Onslow Water & Sewer Authority
- 51) Orangeburg Department of Public Utilities
- 52) Peace River/Manasota Reg. Water Supply Auth.
- 53) Peachtree City Water & Sewerage Authority
- 54) Polk County Water Authority
- 55) Renewable Water Resource
- 56) Seabrook Island Utility Commission
- 57) Seacoast Utility Authority
- 58) Section Waterworks
- 59) Sheffield Utilities
- 60) Susanville Sanitary District
- 61) Tampa Bay Water
- 62) Warren County Utility District
- 63) Waterworks & Sewer Board of the Town of Parrish

Airports

- 64) Atlanta Hartsfield-Jackson International Airport
- 65) Augusta-Richmond County Regional Airport
- 66) Charleston County Aviation Authority
- 67) Glynn County Airport Commission
- 68) Gwinnett Airport Authority
- 69) Halifax-Northampton Regional Airport Authority
- 70) Horry County Airport
- 71) Moore County (Pinehurst) Airport Authority
- 72) Paulding County Airport Authority
- 73) Walterboro-Colleton County Airport Commission

Transit

- 74) Chatham Area Transit Authority
- 75) Chattanooga Area Reg. Transportation Authority
- 76) Jackson Transit Authority, TN
- 77) Lakeland Area Mass Transit District
- 78) Lowcountry Regional Transit Authority
- 79) Macon-Bibb County Transit Authority
- 80) Pee Dee Regional Transit Authority
- 81) Santee Wateree Regional Transit Authority
- 82) South Florida Regional Transportation Authority
- 83) Waccamaw Regional Transportation Authority

Gas

- 84) Athens Gas Utility
- 85) Austell Natural Gas System
- 86) Natural Gas Acquisition Corp.

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

- 1) Albany - Dougherty Inner City Authority
- 2) Albany - Dougherty County Land Bank
- 3) Amelia Island Convention & Visitors Bureau
- 4) Amelia Island Mosquito District
- 5) Allendale County Hospital
- 6) Athens Limestone 911 District
- 7) Athens Limestone Hospital
- 8) Athens Limestone Industrial Development Board



- 9) Athens Limestone Landfill
- 10) Atlanta Firefighters Pension Plan
- 11) Atlanta General Employees' Pension Plan
- 12) Atlanta Police Pension Plan
- 13) Atlanta Development Authority
- 14) Atlanta Economic Renaissance Corporation
- 15) Atlanta Housing Opportunity
- 16) Avita Community Partners
- 17) Bayshore Gardens Park & Recreation District
- 18) Berkeley County Water & Sanitation
- 19) Bledsoe County Nursing Home
- 20) Bradenton Downtown Development Authority
- 21) Bristol Public Library
- 22) Brookhaven Convention and Visitors Bureau
- 23) Buncombe County Tourism Development Authority
- 24) Camden County Joint Development Authority
- 25) Camden County Public Service Authority
- 26) Captiva Erosion Prevention District
- 27) Central Community Redevelopment Agency
- 28) Central Georgia Joint Development Authority
- 29) Central Midlands Council of Govts.
- 30) Central Savannah River Area Regional Comm.
- 31) Charleston Co. Parks & Recreation Authority
- 32) Chatham County Jail Complex
- 33) Chatham County Tax Commissioner
- 34) Chatham County-Savannah Metro Planning Comm.
- 35) Chattahoochee River 911 Authority
- 36) Chattanooga Area Regional Council of Govts.
- 37) Citrus County Mosquito District
- 38) City of Albany- Chehaw Park Authority
- 39) City of East Point Retirement Plan
- 40) City of Sandy Springs Development Authority
- 41) Classic Center Auth. of Clarke County
- 42) Clayton Center Community Service Board
- 43) Clayton Co. Pension Fund
- 44) Clayton Co. Sheriff's Office
- 45) Coastal Heritage Society
- 46) Cobb Center Community Service Board
- 47) Cobb County-Marietta Water Auth. Pension
- 48) Colleton County Commission on Drug & Alcohol Abuse
- 49) Columbia Development Corp.
- 50) Columbia Empowerment Zone
- 51) Columbia Housing Development Corp.
- 52) Columbus County Tourism Development Authority
- 53) Community Housing Services Agency (CHSA)
- 54) Convention and Visitors Bureau of Dunwoody
- 55) Crisp Co.- Cordele Industrial Development Authority
- 56) Crisp Co.- Cordele Industrial Development Council
- 57) Cumberland Community Improvement District
- 58) Decide DeKalb
- 59) DeKalb County Public Library
- 60) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 61) Development Authority of City of Roswell
- 62) Development Authority of Lumpkin County
- 63) Development Authority of Peachtree City
- 64) Development Authority of Warner Robins
- 65) Downtown Atlanta Revitalization
- 66) Downtown Chattanooga Alliance
- 67) East Alabama Regional Planning & Development Comm
- 68) Eau Development Corporation
- 69) E.G. Fisher Public Library
- 70) Ensor Forest Apartments
- 71) Fairfield County Library
- 72) Fayette County Development Authority
- 73) Fifth Circuit Solicitor of Richland County
- 74) Florida Bar
- 75) Florida Bar Retiree Health Plan
- 76) Foundation for the Mental Health Center of NC Alab
- 77) Forsyth County Public Library
- 78) Georgia Charter Educational Foundation
- 79) Georgia Mountains Regional Commission
- 80) Georgia Pines Community Service Board
- 81) Georgia Ports Auth. DB & OPEB Plan
- 82) Georgia Ports Auth. Defined Contribution Plan
- 83) Grand Strand W&S Auth OPEB Plan
- 84) Griffin Spalding County Land Bank Authority
- 85) Gwinnett Civic/Cultural Center Operations
- 86) Gwinnett Convention and Visitors Bureau
- 87) Gwinnett County Development Authority
- 88) Gwinnett County Public Facilities Authority
- 89) Gwinnett County Public Library
- 90) Gwinnett County Recreation Authority
- 91) Hallandale Beach CRA
- 92) Halifax County Tourism Development Authority
- 93) Hardee County Industrial Development Authority
- 94) Heart of Georgia Altamaha Regional Commission
- 95) Hospital Authority of St. Marys
- 96) Housing Authority of Clayton County
- 97) Houston County Library System
- 98) Islamorada, City of Islands, Florida
- 99) Jacksonville, NC Tourism Development Authority
- 100) Jefferson Co. Economic and Industrial Dev Authority
- 101) Keep Peachtree City Beautiful Commission
- 102) Kennesaw State University Athletic Department
- 103) Lamar County Recycling Authority
- 104) Lawrence County Health Care Authority
- 105) Lebanon Senior Center
- 106) Legacy Community Health Services
- 107) Liberty Consolidated Planning Commission
- 108) Liberty County Development Authority
- 109) Live Oak Public Library
- 110) Lumpkin County Hospital Authority
- 111) Macon-Bibb County Land Bank Authority
- 112) Macon-Bibb County Urban Development Authority
- 113) Madison Tourism Development Authority
- 114) Manatee County Mosquito Control Dist
- 115) Manatee Technical Institute
- 116) Manchester Development Authority
- 117) MARTA/ATU Local 732 Employees' Retirement
- 118) McIntosh Trail Community Service Board
- 119) McMinn County Library
- 120) McPherson Implementing Local Redev. Authority
- 121) McPherson Planning Local Redevelopment Authority
- 122) Mental Health Center of North Central Alabama
- 123) Meriwether County Industrial Development Authority
- 124) Metropolitan Planning Commission (MPC)
- 125) Miami Beach Employees Retirement Plan
- 126) Middle Flint Regional E-911 Authority
- 127) Middle Georgia Community Service Board
- 128) Milledgeville-Baldwin County Dev. Authority
- 129) Moore County Convention & Visitors Bureau
- 130) NE Corridor, LLC
- 131) Newton County Industrial Development Auth
- 132) North Charleston District
- 133) North Fulton Regional Radio Authority
- 134) Northeast Georgia Regional Commission
- 135) Northwest Florida State College Foundation
- 136) North Port Fire Pension
- 137) North Port Police Pension
- 138) Ocean Highway and Port Auth. of Nassau County
- 139) Oconee Center Community Service Board
- 140) Orangeburg Co. Development Commission
- 141) Orangeburg County Library
- 142) Palm Bay Police & Fire Pension Plan
- 143) Palm Tran Amalgamated Transit Union Pension
- 144) Palm Beach Gardens Firefighters Pension



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|---|--|
| 145) Paulding County Industrial Development Authority | 164) Savannah Chatham County Land Bank Authority |
| 146) Peace River/Manasota Regional Water Supply Authority | 165) Savannah Development & Renewal Authority |
| 147) Peachtree City Convention & Visitor's Bureau | 166) Seacoast Utility Authority |
| 148) Phoenix Center Community Service Board | 167) Serenity Behavioral Health Systems |
| 149) Pooler Chamber of Commerce | 168) South Carolina Centers of Economic Excellence |
| 150) Port Authority of Corpus Christi & Nueces County | 169) South Island Public Service District |
| 151) Private Colleges and Universities Authority | 170) SOWEGA Council on Aging |
| 152) Public Bldg. Auth. of Knox Co. & City of Knoxville | 171) St. Augustine Municipal Firefighters Pension |
| 153) Redevelopment Agency of Warner Robins | 172) Talbot County Development Authority |
| 154) Richland County Libraries | 173) Toccoa-Stephens County Public Library |
| 155) Riverdale Downtown Development Authority | 174) Trailer Estates (FL) |
| 156) River's Edge Community Service Board | 175) Two Notch Development Corp. |
| 157) Saluda Nursing Center | 176) Tybee Island Maritime Academy |
| 158) Sandy Springs Hospitality Board | 177) Vidalia Onion Committee |
| 159) Santee-Lynches Reg. Council of Governments | 178) Walterboro-Colleton County Airport Commission |
| 160) Santee-Lynches Reg. Development Corp. | 179) Waycross / Ware County Development Authority |
| 161) Sarasota General Employees' Pension | 180) West Jackson Fire District |
| 162) Sarasota Firefighters Pension | 181) Wilson County / Lebanon Development Board |
| 163) Sarasota Police Officers Pension | |

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

- | | | |
|--------------------------|-----------------------------|----------------------------|
| 1. Aiken County | 38. City of Crystal River | 75. City of Perry |
| 2. Athens-Clarke County | 39. City of Fairburn | 76. City of Plant City |
| 3. Augusta-Richmond Co. | 40. City of Fayetteville | 77. City of Pooler |
| 4. Barrow County | 41. City of Fernandina | 78. City of Port Wentworth |
| 5. Berkeley County, SC | 42. City of Forsyth | 79. City of Powder Springs |
| 6. Bertie County | 43. City of Ft. Myers Beach | 80. City of Reynolds |
| 7. Calhoun County | 44. City of Garden City | 81. City of Richmond Hill |
| 8. Camden County | 45. City of Georgetown | 82. City of Rock Hill, SC |
| 9. Chatham County | 46. City of Goose Creek | 83. City of Rockmart |
| 10. City of Aiken | 47. City of Griffin | 84. City of Rocky Mount |
| 11. City of Albany | 48. City of Gulfport | 85. City of Rome |
| 12. City of Americus | 49. City of Gulf Stream | 86. City of Roswell |
| 13. City of Arcadia | 50. City of Haines City | 87. City of Savannah |
| 14. City of Ashburn | 51. City of Hendersonville | 88. City of Seneca, SC |
| 15. City of Bainbridge | 52. City of Hinesville | 89. City of Social Circle |
| 16. City of Ball Ground | 53. City of Islamorada | 90. City of St. Marys |
| 17. City of Barnesville | 54. City of Jackson | 91. City of Stockbridge |
| 18. City of Bloomingdale | 55. City of Jacksonville | 92. City of Suwanee |
| 19. City of Bradenton | 56. City of Jefferson | 93. City of Thomasville |
| 20. City of Brunswick | 57. City of Johnsonville | 94. City of Thunderbolt |
| 21. City of Butler | 58. City of Kingsland | 95. City of Tifton |
| 22. City of Byron | 59. City of Lagrange | 96. City of Toccoa |
| 23. City of Callaway | 60. City of Lake Placid | 97. City of Tuscaloosa |
| 24. City of Canton | 61. City of Lawrenceville | 98. City of Tybee Island |
| 25. City of Cartersville | 62. City of Lebanon | 99. City of Union City |
| 26. City of Cayce | 63. City of Leesburg | 100. City of Valdosta |
| 27. City of Cedartown | 64. City of Long Boat Key | 101. City of Villa Rica |
| 28. City of Clarksville | 65. City of Manchester | 102. City of Wildwood |
| 29. City of Clemson | 66. City of Mansfield | 103. Columbia Co. |
| 30. City of Clinton | 67. City of Marco Island | 104. Crisp County |
| 31. City of Clover | 68. City of Milledgeville | 105. DeKalb County |
| 32. City of College Park | 69. City of Monroe | 106. Floyd County |
| 33. City of Colquitt | 70. City of Morristown | 107. Forsyth County |
| 34. City of Conyers | 71. City of Naples | 108. Gates County |
| 35. City of Cooper City | 72. City of North Augusta | 109. Greene County |
| 36. City of Cordele | 73. City of North Port | 110. Halifax County |
| 37. City of Covington | 74. City of Palmetto | 111. Lee County |



- | | | |
|------------------------|--------------------------|-----------------------------|
| 112. Liberty County | 120. Orangeburg County | 128. Town of Black Mountain |
| 113. Lincoln County | 121. Paulding County | 129. Town of Chapin |
| 114. McIntosh County | 122. Richland County, SC | 130. Town of Hemingway |
| 115. Mitchell County | 123. Rockdale County | 131. Town of Pamplico |
| 116. Montgomery County | 124. Spalding County | 132. Town of Selma |
| 117. Monroe County | 125. Talbot County | 133. Town of Wilkesboro |
| 118. Moore County | 126. Taylor County | 134. Town of Winnsboro |
| 119. Orange County | 127. Walton County | 135. Village of Tequesta |

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

- | | |
|-------------------------------|-----------------------------|
| 1) Athens-Clarke County | 15) City of Lagrange |
| 2) Austell Natural Gas System | 16) City of Lawrenceville |
| 3) Barrow County | 17) City of Lebanon |
| 4) City of Albany | 18) City of Pensacola |
| 5) City of Americus | 19) City of Perry |
| 6) City of Ashburn | 20) City of Rock Hill, SC |
| 7) City of Bainbridge | 21) City of Rocky Mount, NC |
| 8) City of Cartersville | 22) City of Social Circle |
| 9) City of Clarksville | 23) City of Thomasville |
| 10) City of Colquitt | 24) City of Tifton |
| 11) City of Cordele | 25) City of Toccoa |
| 12) City of Covington | 26) Town of Winnsboro |
| 13) City of Fountain Inn, SC | |
| 14) City of Jackson | |

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

- | | |
|-------------------------------|-----------------------------------|
| 1) Bristol Essential Services | 13) City of Lawrenceville |
| 2) City of Albany | 14) City of Mansfield |
| 3) City of Barnesville | 15) City of Morristown |
| 4) City of Cartersville | 16) City of Monroe |
| 5) City of Clewiston | 17) City of Rock Hill |
| 6) City of Clinton | 18) City of Rocky Mount, NC |
| 7) City of College Park | 19) City of Seneca |
| 8) City of Fairburn | 20) City of Thomasville |
| 9) City of Forsyth | 21) Crisp County Power Commission |
| 10) City of Griffin | 22) Town of Selma |
| 11) City of Jackson | 23) Town of Winnsboro |
| 12) City of Lagrange | |

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

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



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

- | | |
|---|---|
| 1) Athens-Clarke County | 15) Fairfield County, SC |
| 2) Augusta-Richmond County Regional Airport | 16) Floyd County |
| 3) Barrow County | 17) Glynn County Airport Commission |
| 4) Beaufort Co., SC - City of Hilton Head | 18) Gwinnett Airport Authority |
| 5) Beaufort Co., SC - Lady's Island | 19) Henry County |
| 6) City of Aiken | 20) Lancaster Co., SC |
| 7) City of Albany | 21) Macon-Bibb Co. - Downtown Airport |
| 8) City of Covington | 22) Macon-Bibb Co. - Mid. Ga. Regional Airport |
| 9) City of Fernandina | 23) Newberry County, SC |
| 10) City of Griffin | 24) Oconee Co., SC |
| 11) City of Orangeburg, SC | 25) Paulding County Airport Authority |
| 12) City of Pensacola | 26) Richland County, SC |
| 13) Darlington County, SC | 27) Taylor County |
| 14) DeKalb County | 28) Walterboro-Colleton County Airport Commission |

Certificates of Achievement & Excellence in Financial Reporting



Mauldin & Jenkins has served **over 725 governments** in the past several years, and **175** 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: | 30) Macon-Bibb | 58) Brunswick | 88) Hardeeville, SC |
| 1) Aiken, SC | 31) Morgan | 59) Callaway, FL | 89) Hendersonville, NC |
| 2) Athens-Clarke | 32) Moore, NC | 60) Cartersville | 90) Hilton Head Island, SC |
| 3) Augusta-Richmond | 33) Newton | 61) Cayce, SC | 91) Hinesville |
| 4) Barrow | 34) Oconee, SC | 62) Chamblee | 92) Holly Springs |
| 5) Beaufort, SC | 35) Orange, NC | 63) Charleston, SC | 93) Huntsville, AL |
| 6) Buncombe, NC | 36) Paulding | 64) Chamblee | 94) Jacksonville, NC |
| 7) Butts | 37) Polk | 65) Chapin, SC | 95) John's Creek |
| 8) Camden | 38) Richland, SC | 66) Clarksville, TN | 96) Juno Beach, FL |
| 9) Cartersville | 39) Rockdale | 67) Clemson, SC | 97) Kennesaw |
| 10) Chatham | 40) Spalding | 68) College Park | 98) Kiawah Island |
| 11) Clayton | 41) Wake, NC | 69) Conyers | 99) Kingsland |
| 12) Colleton, SC | 42) Walton | 70) Cooper City, FL | 100) Marco Island, FL |
| 13) Columbus-Muscogee | 43) Whitfield | 71) Covington | 101) Lagrange |
| 14) Dekalb | | 72) Decatur | 102) Lawrenceville |
| 15) Douglas | Cities: | 73) Doraville | 103) Longboat Key, FL |
| 16) Edgefield, SC | 44) Aiken, SC | 74) Douglasville | 104) Milledgeville |
| 17) Florence, SC | 45) Albany | 75) Dunwoody | 105) Milton |
| 18) Floyd | 46) Alpharetta | 76) Fayetteville | 106) Monroe |
| 19) Forsyth | 47) Americus | 77) Fairburn | 107) Morristown, TN |
| 20) Glynn | 48) Apopka, FL | 78) Forest Park | 108) Morrow |
| 21) Greenville, SC | 49) Austell | 79) Forsyth | 109) Mount Pleasant, SC |
| 22) Gwinnett | 50) Avondale Estates | 80) Garden City | 110) Naples, FL |
| 23) Halifax, NC | 51) Ball Ground | 81) Garner, NC | 111) N. Augusta, SC |
| 24) Hamilton, TN | 52) Beaufort, SC | 82) Georgetown | 112) N. Charleston, SC |
| 25) Henry | 53) Black Mountain, NC | 83) Griffin | 113) North Port, FL |
| 26) Horry, SC | 54) Bluffton, SC | 84) Gulfport, MS | 114) Palmetto |
| 27) Jackson | 55) Bradenton, FL | 85) Haines City, FL | 115) Peachtree City |
| 28) Lancaster, SC | 56) Bristol, TN | 86) Hallandale Bch, FL | 116) Perry |
| 29) Liberty | 57) Brookhaven | 87) Hapeville | |



- | | | | |
|---------------------|----------------------|-------------------------|---------------------|
| 117) Plant City, FL | 124) Rockhill | 131) Savannah | 138) Tuscaloosa, AL |
| 118) Pooler | 125) Rockmart | 132) Social Circle | 139) Union City |
| 119) Port Wentworth | 126) Rocky Mount, NC | 133) Stockbridge | 140) Valdosta |
| 120) Powder Springs | 127) Rome | 134) Suwanee | 141) Villa Rica |
| 121) Prattville | 128) Roswell | 135) Thunderbolt | 142) Zebulon, NC |
| 122) Richmond Hill | 129) St. Marys | 136) Tarpon Springs, FL | |
| 123) Riverdale | 130) Sandy Springs | 137) Thomasville | |

Boards of Education:

- 143) Atlanta Public Schools
- 144) Beaufort County Schools
- 145) Bibb County Schools
- 146) Cartersville City Schools
- 147) Cobb County Schools
- 148) Fayette County Schools
- 149) Fulton County Schools
- 150) Griffin-Spalding County Schools
- 151) Gwinnett County Schools
- 152) Horry County Schools
- 153) Lee County School District
- 154) Marietta City Schools
- 155) Putnam County Schools
- 156) Richland Co. School District One
- 157) Savannah-Chatham County Schools

State Governmental Entities:

- 158) Ga. Environ. Fin. Auth. (GEFA)
- 159) Ga. Ports Authority

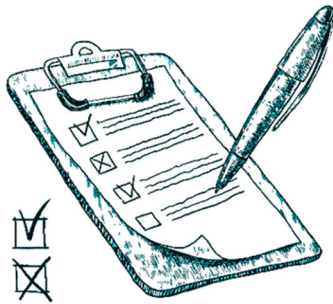
Other Governmental Entities:

- 160) Beaufort Jasper Water & Sewer Authority
- 161) Cape Fear Public Utility Authority
- 162) Central Savannah River Area Regional Comm.
- 163) Charleston Water System
- 164) Clayton County Water Authority
- 165) Cobb County - Marietta Water Authority
- 166) Emerald Coast Utilities Authority
- 167) Greenville Technical College
- 168) Greenville Water System
- 169) Greenwood Commissioners of Public Works
- 170) Greer Commission of Public Works
- 171) Hartsfield-Jackson International Airport
- 172) Henry County Water Authority
- 173) Lowcountry Regional Transportation Authority
- 174) Macon Water Authority
- 175) Mount Pleasant Waterworks
- 176) North Charleston Sewer District
- 177) Onslow Water & Sewer Authority
- 178) Port of Corpus Christi Authority
- 179) Public Building Authority of Knox Co. & Knoxville
- 180) South Florida Transportation Authority
- 181) Tampa Bay Water Authority

Client Testimony on Results of 1st 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."*

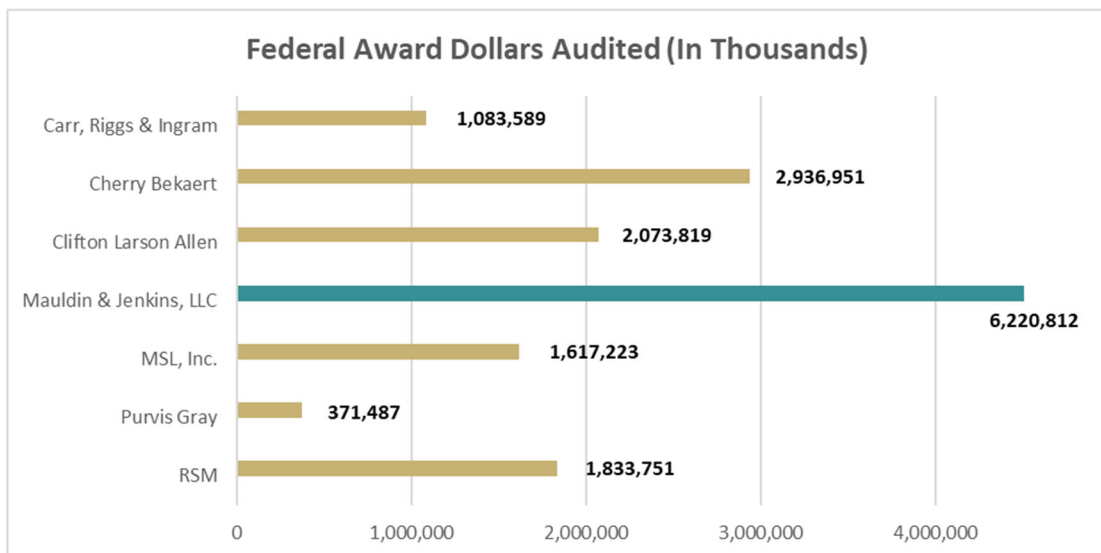
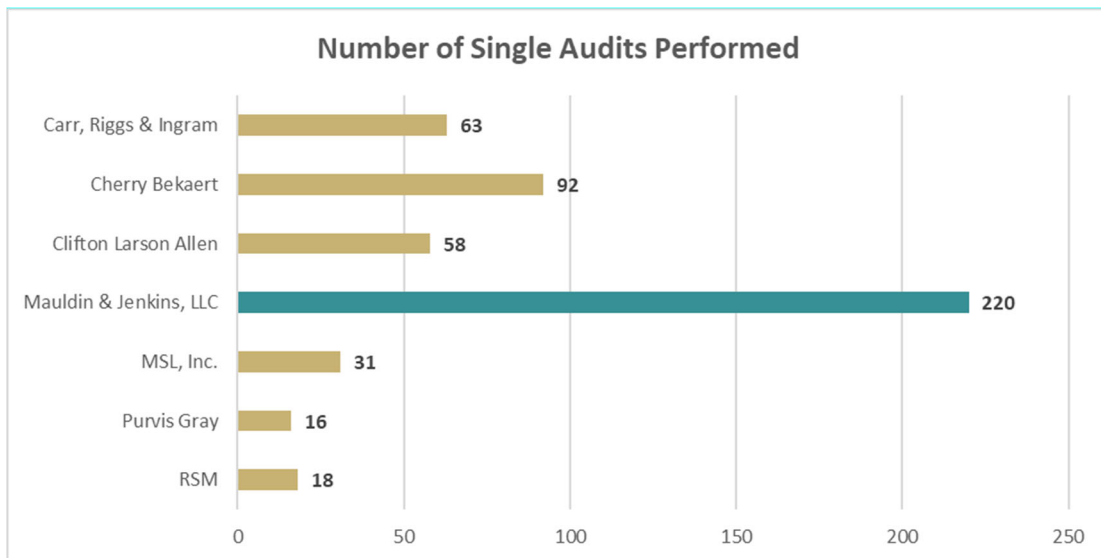
Tim Schroer, Augusta - Richmond Co. (GA), Assistant Director of Finance

Audits of Federally Funded Programs (Single Audits)



Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 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.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 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
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

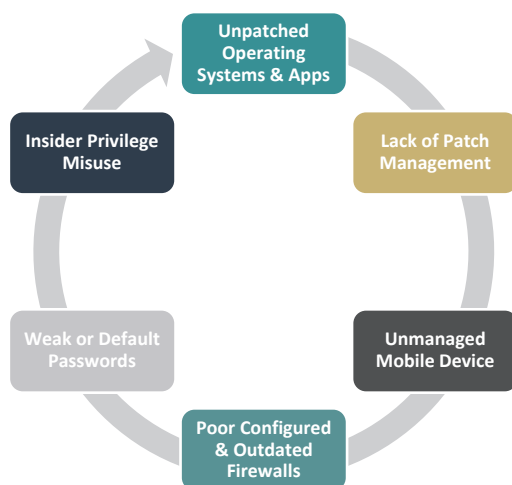
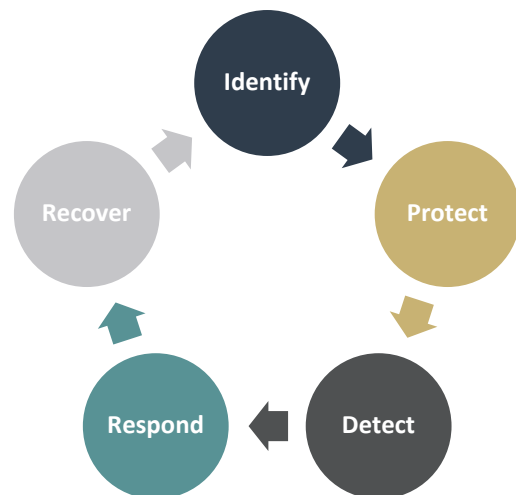
Governmental IT Solutions

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 and 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.

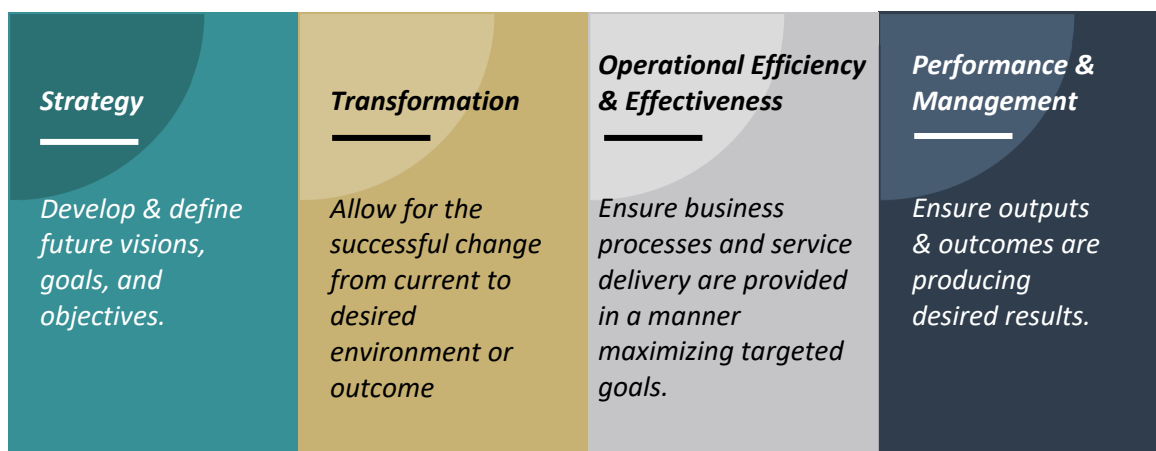


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more 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 five entities which most closely resemble the City of Flemington in size and services (total staff hours). Should management of the City need some additional references, we would be happy to provide such data. The five entities we audit which most closely resemble the City are noted as follows:

1) City of Glennville, Georgia

General Information	City with a population of approximately 4,000. Assets and revenues of approximately \$24 million and \$8 million. Financial & compliance audits; Single Audits; audits of component units; and preparation of financial statements.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Uniform Guidance.
Partners	Trey Scott
Contact Information	Emily Mixon, City Clerk - (912) 654-2461 – cityclerk@glennvillega.gov

For a copy of the City of Glennville, Georgia's most recent audited financial statements (including the single audit report), please visit the City's website or contact the City Clerk.

2) City of Hinesville, Georgia

General Information	City with a population of approximately 36,000. Assets and revenues of approximately \$192 million and \$62 million. Financial & compliance audits; Single Audits; audits of component units; and preparation of financial statements.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Uniform Guidance.
Partners	Trey Scott
Contact Information	Kimberly T. Ryon, Chief Financial Officer - (912) 876-3564 – kryon@cityofhinesville.org



3) City of Lyons, Georgia

General Information	City with a population of approximately 4,000. Assets and revenues of approximately \$32 million and \$8 million. Financial & compliance audits; Single Audits; audits of component units; and preparation of financial statements.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Uniform Guidance.
Partners	Trey Scott
Contact Information	Lynn Rowland, City Clerk - (912) 526-3626 - lrowland@lyonsga.org

4) City of Garden City, Georgia

General Information	City with a population of approximately 10,000. Assets and revenues of approximately \$93 million and \$30 million. Financial & compliance audits; Single Audits; audits of component units; and preparation of financial statements.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Uniform Guidance.
Partners	Trey Scott
Contact Information	Katie Draeger, Finance Director - (912) 963-2720 – kdraeger@gardencity-ga.gov

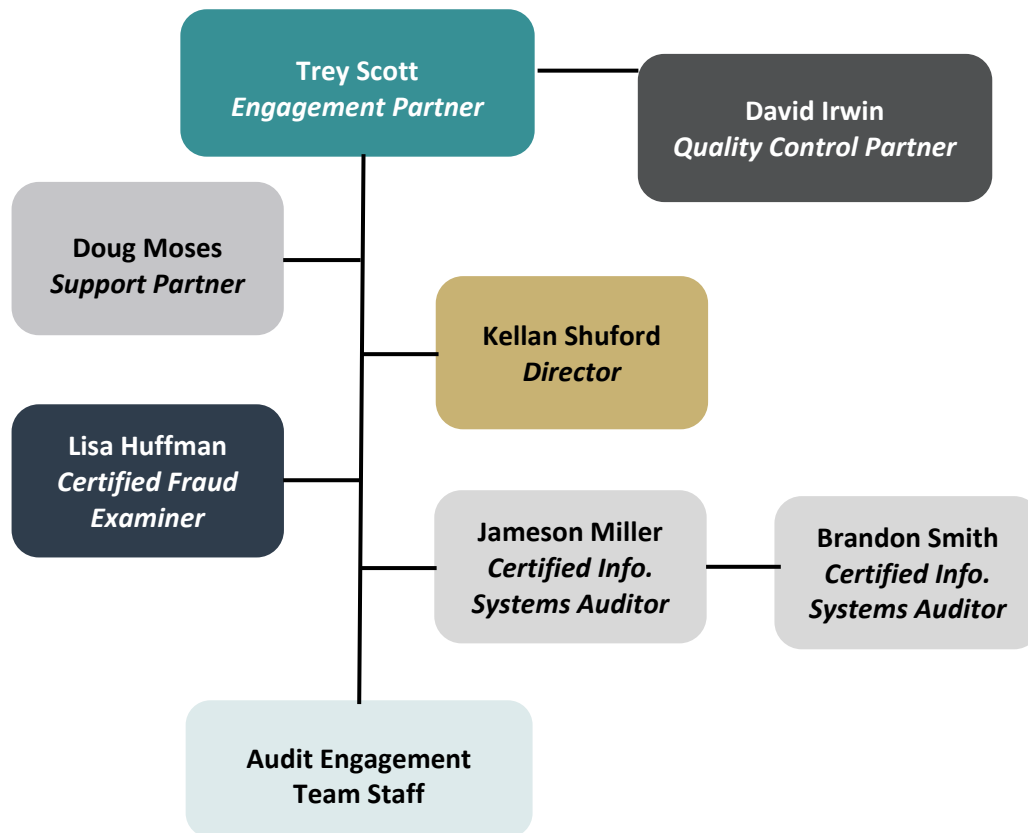
5) City of Richmond Hill, Georgia

General Information	City with a population of approximately 18,000. Assets and revenues of approximately \$163 million and \$45 million. Financial & compliance audits; Single Audits; audits of component units; and preparation of financial statements.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Uniform Guidance.
Partners	Trey Scott
Contact Information	Derrick Cowart, Finance Director - (912) 756-3345 – dcowart@richmondhill-ga.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 director, and at least two staff professionals. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with 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.



Trey Scott, CPA
Engagement Lead Partner

Trey Scott is a partner 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, state government entities, and special purpose entities and authorities.

Years of Professional Experience and Years with Firm

Trey has 16 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.

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 70 such governmental entities. The following is a current summary of governmental clients served by Trey in the capacity of engagement partner:

Cities:

Aiken, South Carolina
Bloomingdale
Bluffton, South Carolina
Brunswick
Cooper City, Florida
Covington
Conyers
Crystal River, Florida
Fayetteville
Glennville
Griffin
Hallandale Beach, Florida
Hardeeville, South Carolina
Hinesville
Hilton Head Island, South Carolina
Hollywood, South Carolina
Kiawah Island, South Carolina
Kingsland
Morrow
North Charleston, South Carolina
Peachtree City
Pensacola, Florida
Savannah
St. Marys

Thunderbolt
Tybee Island
Village of Pinecrest, Florida
Union City

Counties:

Augusta-Richmond County
Beaufort County, South Carolina
Camden County
Colleton County, South Carolina
Chatham County
Charlton County
Dorchester County
Hampton County
Liberty County
Long County
Oconee County, South Carolina
Peach County
Pierce County
Rockdale County
Stephens County
Tattnall County
Toombs County



Other Governmental Units:

Beaufort Jasper Water and Sewer Authority
Broad Creek Public Service District
Brunswick-Glynn Joint Water and Sewer Commission
Camden County Public Service Authority
Central Midlands Regional Transit Authority
Charleston County Park and Recreation Commission
Chatham Area Transit Authority
Clayton County Water Authority
Hardee County, FL Industrial Development Authority
Henry County Water and Sewerage Authority
Hospital Authority of St. Marys
Lakeland Area Mass Transit District
Live Oak Public Libraries

Lowcountry Regional Transportation Authority
Mount Pleasant Waterworks
Newton County Water Authority
Ocean Highway and Port Authority
Polk Transit Authority
Peachtree City Convention & Visitors Bureau
Peachtree City Development Authority
Peachtree City Water and Sewer Authority
Port of Corpus Christi Authority of Nueces County Texas
South Island Public Service District
Toccoa-Stephens County Public Library
Tampa Bay Water

State Entities:

Georgia Building Authority
Georgia State Road and Tollway Authority
Georgia Ports Authority
Georgia Student Finance Authority
South Florida Regional Transportation 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 16th year of public accounting and auditing, with an emphasis on state and local governments.

Trey has instructed or participated in a significant amount of continuing professional education over the last three years including:

- 2025 M&J Client CPE – First Quarter – All things GASB – Participant
- 2024 M&J Governmental Conference – Various – Participant / Instructor
- 2024 GFOA South Carolina Conference – Financial Stmt Report Card – Instructor
- 2024 M&J Client CPE – First Quarter – All things GASB – Participant
- 2024 Octane Conference – Financial Stmt Report Card – Instructor
- 2023 M&J Governmental Conference – Various Participant / Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update - Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor



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.



Trey Scott

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, Alabama, Mississippi, and South Carolina. **He spends 100% of his time serving local governments.**



Years of Professional Experience and Years with Firm

David has 20 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 100 such governmental entities. The following is a current summary of governmental clients served by David in the capacity of Engagement Partner or Quality Control Partner.

Cities:

Aiken, South Carolina
Barnesville, Georgia
Beaufort, South Carolina
Bluffton, South Carolina
Brunswick, Georgia
Centerville, Georgia
Chapin, South Carolina
Charleston, South Carolina
Clover, South Carolina
Conyers, Georgia
Covington, Georgia
Dubuque, Iowa
Flovilla, Georgia
Georgetown, South Carolina
Goose Creek, South Carolina
Griffin, Georgia
Grovetown, Georgia
Gulfport, Mississippi

Hanahan, South Carolina
Hinesville, Georgia
Hollywood, South Carolina
Jeffersonville, Georgia
Kiawah Island, South Carolina
Kingsland, Georgia
Loris, South Carolina
Lyons, Georgia
Meridian, Mississippi
Milledgeville, Georgia
Milner, Georgia
Morrow, Georgia
Mount Pleasant, South Carolina
Nashville, Georgia
North Charleston, South Carolina
Orangeburg, South Carolina
Peachtree City, Georgia

Pooler, Georgia
Port Wentworth, Georgia
Union City, Georgia
Rock Hill, South Carolina
Seabrook Island, South Carolina
Sharpsburg, Georgia
St. Marys, Georgia
Summerville, South Carolina
Turin, Georgia
Tuscaloosa, Alabama
Waycross, Georgia

Counties:

Augusta-Richmond County, Georgia
Bacon County, Georgia
Beaufort County, Georgia
Berkeley County, South Carolina



Calhoun County, South Carolina
Chatham County, Georgia
Colleton County, South Carolina
Columbus Consolidated Government
Darlington County, South Carolina
Dorchester County, South Carolina
Edgefield County, South Carolina
Emanuel County, Georgia
Hampton County, South Carolina
Horry County, South Carolina
Irwin County, Georgia
Jeff Davis County, Georgia
Jones County, Georgia
Lancaster County, South Carolina
Laurens County, South Carolina
Lincoln County, Georgia
Long County, Georgia
Newton County, Georgia
Oconee County, South Carolina
Rockdale County, Georgia
Stephens County, Georgia
Tattnall County, Georgia
Toombs County, Georgia
Turner County, Georgia

Other Governmental

Units:

Brunswick-Glynn Joint W&S Commission
Butts County, et al. Water & Sewer Authority
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 Jeffersonville & Twiggs
Development Authority of Warner Robins
Downtown Development Authority or Warner Robins
Griffin Spalding Land Bank Greenwood
Commissioners of Public Works
Greer Commissioners of Public Works
Housing Authority of Clayton County
Liberty Consolidated Planning Commission
Lowcountry Regional Transit Authority

Macon-Bibb County Transit Authority
Milledgeville-Baldwin County Development Authority
Mount Pleasant Waterworks
Newton County Industrial Development Authority
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
Pillars4Hope
Redevelopment Agency of Warner Robins
Seabrook Island Utility Commission
Santee Wateree Regional Transit Authority
Tri-County Technical College
Trident Technical College
Vidalia Onion Committee
Waccamaw Regional Transit Authority
Walterboro-Colleton County Airport Commission
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:

- 2024 OCTANE Governmental Accounting Conference –Participant
- 2024 National GFOA Government Conference – Exhibitor and Participant
- 2024 M&J Free Client CPE Classes – Accounting & Auditing Potpourri - Participant
- 2024 M&J Free Client CPE Classes - GASB Update, Federal Compliance Update & Internal Control over Disbursements and P-Cards – Participant
- 2023 M&J Quarterly CPEs
- 2022 GGFOA – GASB 87 Implementation
- 2022 GFOASC Conference – Various Topics

- 2022 M&J Quarterly CPEs
- 2022 M&J Governmental Conference – Various topics – Instructor and Participant
- 2022 Octane Conference – Team Performance – Instructor

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).



David Irwin

Doug Moses, CPA Support Partner



Doug Moses is a member (i.e., partner) and a certified public accountant with Mauldin & Jenkins, LLC. He specializes in serving local and state governmental entities, and is a partner who works exclusively in the governmental sector of the Firm's audit practice. Doug has a very balanced base of clientele serving cities, counties, boards of education, charter schools, state government entities and special purpose governmental entities. He is registered in Georgia. Doug is a member of the Firm's Executive Committee, which governs the actions and direction of the Firm and serves as a member of the Firm's Advisory Committee. Doug also heads up the Firm's Diversity and Inclusion Initiative Program and serves as a member of the

Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor leadership, educational, and mentoring programs for the development of the Firm's human resources.

Years of Professional Experience and Years with Firm

Doug has over 24 years of experience with the Firm. Doug serves both large and small governmental units and is involved in serving over 50 such governmental entities. Doug obtained his CPA certificate in 2001.

The following is a summary of governmental clients served by Doug in the capacity of engagement partner in-charge or quality control review partner:

List of Governmental Clients Served in the Last Three Years

Counties:

Athens-Clarke County
Barrow County
Cherokee County
Colquitt County
DeKalb County

Douglas County
Jackson County
Jefferson County, Alabama
Floyd County
Mitchell County
Walton County

Gwinnett County
Henry County
Hamilton County, Tennessee
Halifax County, North Carolina
Orange County, North Carolina



Cities:

Atlanta
Athens, Alabama
Alpharetta
Austell
Ball Ground
Baldwin
Chamblee
Clarkston
College Park
Cochran
Dacula
Doraville
Decatur
Douglasville
Dunwoody
Duluth
Forest Park
Fairburn
Jefferson
LaGrange
Lawrenceville
Lilburn
Grantville
Riverdale
Rome
Toccoa
Whitesburg
Bristol Tennessee
Town of Braselton
Crossville, Tennessee
Tucker
Jamestown, Tennessee
Suwannee
Stonecrest
Hapeville
Oxford
South Fulton
Morrow
Powder Springs
Town of Selma North
Carolina
Town of Garner North
Carolina

State Entities:

Georgia Lottery
Corporation
Georgia Environmental
Finance Authority
State Road and Tollway
Auth.

Georgia Student Finance Auth.

Other Governmental Units:

Austell Natural Gas System
Decide DeKalb Authority
Chattanooga Area Regional
Council of Govt's
Cobb County-Marietta Water
Authority
Riverdale Downtown
Development Authority
Bristol Tennessee Joint
Sewerage System
Town Center Area Community
Improvement District
Evermore Community
Improvement District
Lawrenceville Tourism and
Trade Association
Cherokee County Airport
Authority
Barrow County Water and
Sewerage Authority
Invest Atlanta (Atlanta
Development Authority
McPherson Planning Local
Redevelopment Auth.
McPherson Implementing Local
Redevelopment Authority
Atlanta Beltline Inc.
Atlanta Housing Opportunity,
Inc.
Urban Residential Finance
Authority of Atlanta
Downtown Development
Authority of Atlanta
Atlanta – Atlanta Station Tax
Allocation District
Atlanta – Westside Tax
Allocation District
Atlanta – Eastside Tax Allocation
District
Atlanta – Princeton Lakes Tax
Allocation District
Atlanta – Beltline Tax Allocation
District
Atlanta – Perry Bolton Tax
Allocation District
Electric Power Board of
Chattanooga, Tennessee

Chattanooga Area Regional Council of
Governments, Tennessee
City of Bristol Industrial Development
Board Tennessee
Orange County Disabilities & Special
Needs Board, South Carolina
Public Building Authority County of
Knoxville, Tennessee
Hamilton County Water & Wastewater
Treatment Authority
Bristol Public Library, Tennessee
Halifax-Northampton Regional Authority
North Carolina
Halifax County Tourism Development
Authority North Carolina
Halifax Airport Authority North Carolina

**Boards of Education (and Charter
Schools):**

Atlanta Independent Schools
Fulton County Schools
DeKalb County Schools
Atlanta Heights Charter School
Gwinnett County Schools
Buford Board of Education
Fulton County Schools Employees'
Pension Plan
Cobb County Schools
Decatur City Schools
Marietta City Schools
Rome City Schools
Troup County Schools
Douglas County Schools
Forsyth County Schools
Jefferson Board of Education
Murray County Board of Education
Union County Board of Education
Habersham County Board of Education
Floyd County Board of Education
Cartersville Board of Education
Paulding County Schools
Gordon County Schools
Oconee County Schools
Walton County Schools
Board of Regents of the University
Georgia Online Academy Inc.
Brighten Academy
Cherokee Charter Academy
International Charter Academy
Brookhaven Innovation Academy
Atlanta Heights Charter School
Coweta Charter Academy



SLAM Academy
Pataula Charter Academy
Georgia Charter Education
Foundation

Southwest Georgia STEM
Charter School
Georgia School for Innovation

East Point Academy of South Carolina

Degree/Certifications and Audit Training

Doug graduated from Georgia Southern University in 1999 with a Masters of Business Administration with emphasis in accounting and from Georgia Southwestern State University in 1997 with a Bachelors of Business Administration degree with a major in accounting (Magna Cum Laude). He has been a speaker at free quarterly CPE provided to our clients and several internal conferences.

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

- 2024 M&J Annual Governmental Accounting & Auditing Conference – Participant
- 2024 OCTANE Governmental Accounting Conference –Participant
- 2024 GGFOA Governmental Conference – Participant
- 2023 M&J Annual Governmental Accounting & Auditing Conference – Participant
- 2023 OCTANE Governmental Accounting Conference –Participant
- 2023 GGFOA Governmental Conference – Participant
- 2022 M&J Free Client CPE Classes – Coronavirus State & Local Fiscal Recovery Fund – The Final Rule is Here! – Participant
- 2022 M&J Advancing Advisory Lunch & Learn- Entrepreneurial Operating System – Participant
- 2022 M&J Annual Governmental Accounting & Auditing Conference, Virtual – Participant
- 2022 OCTANE Governmental Accounting Conference – Instructor and Participant
- 2022 GGFOA Governmental Conference – Participant

Professional and Civic Activities

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

Doug is also an active member of the Georgia Southwestern’s GSW Foundation, Inc., and the alumni board of trustees for Georgia Southwestern State University where he is the past-president of the Alumni Board, past-chair of the GSW Foundation, Executive Committee member, and current chair of the Development Committee. He has spoken at several graduation commencements which included the December 2005 Graduation Commencement at Georgia Southwestern State University in which the former President Jimmy Carter and his wife attended (the former President personally commended Doug on his speech during a private luncheon held on campus). Doug also serves on the Educational Foundation of the Ga Society of CPAs where he serves as the Chair for the College Outreach Committee and is a member of the Leadership Council of the Ga Society of CPAs.



Doug Moses



Kellan Shuford, CPA
Director

Kellan is a Director with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations, including cities, counties, state entities and special purpose governmental entities. Kellan spends 100% of his time serving state and local governments. Kellan works with over 40 state and local governments in Georgia and South Carolina.



Years of Professional Experience and Years with the Firm

Kellan has over ten years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

List of Audits Performed for Governments in the Last Two Years

Cities:

Beaufort
Garden City
Georgetown
Glennville
Hanahan
Hinesville
Kiawah Island
North Charleston
Kingsland
Mount Pleasant
Port Wentworth
Richmond Hill
Savannah
Seabrook Island
Waycross

Counties:

Dorchester
Hampton
Long

McIntosh

School Systems:

Glynn County School District
Savannah-Chatham County School District

Charter Schools:

Tybee Island Maritime Academy
Susie King Taylor Community School

Other Governmental Entities:

Chatham Area Transit Authority
Charleston County Parks and Recreation
Georgia Ports Authority
Georgia Ports Authority DB, DC & OPEB Plans
Liberty Consolidated Planning Commission
Mount Pleasant Waterworks
North Charleston District
North Charleston Sewer District
Seabrook Island Utility Commission
Southeast Georgia Joint Development Authority

Degree/Certifications and Audit Training

Kellan graduated from Valdosta State University with a B.B.A. in Accounting as well as a Master of Accountancy. He is a Certified Public Accountant. In addition, Kellan has obtained a significant amount of continuing professional education over the last three years, as a participant in several seminars and courses including:

- 2025 Mauldin & Jenkins Annual Governmental Conference
- 2025 GMA Annual Convention
- 2025 M&J ACFR Preparation Class – Virtual
- 2025 M&J Single Audit Class
- 2024 Mauldin & Jenkins Annual Governmental Conference
- 2024 Mauldin & Jenkins LEAP Conference
- 2024 M&J ACFR Preparation Class – Virtual
- 2024 M&J Single Audit Class
- 2023 Mauldin & Jenkins Annual Governmental Conference
- 2023 Mauldin & Jenkins LEAP Conference
- 2023 M&J ACFR Preparation Class – Virtual
- 2023 M&J Single Audit Class

Professional and Civic Activities

Kellan is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and Georgia Society of Certified Public Accountants.

Other Leadership Resources



Adam Fraley, CPA
Partner in Charge of Governmental Practice
and Audit & Assurance Partner

Adam Fraley is a partner and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. He is the partner in charge for the Firm-wide governmental practice division of Mauldin & Jenkins (largest industry niche of the firm) and serves governmental clients throughout the Southeast. He is also the partner in charge of the Atlanta offices, as well as a member of the Firm's Executive Committee, which governs the actions and direction of the Firm.

Adam currently serves on the Firm's Advisory Committee as well as the Firm's Assurance Committee, which leads the establishment of audit policies of the firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor leadership, educational, and mentoring programs for the development of the Firm's human resources.



Adam has over 25 years of experience with the Firm serving a wide range of government clients. Adam serves both large and small governmental units, and is involved in serving over 80 such governmental entities. Adam obtained his CPA certificate in 1999. Adam is a licensed certified public accountant in the States of Georgia and Florida. He graduated from Georgia College & State University with a Bachelor of Business Administration in Accounting. He has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal and external conferences.

Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors and consultants of the Firm. In his role as Chairman of the Firm's Leadership & Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the firm, including the governmental practice.

Adam is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, the Cobb County Chamber's Government Affairs Committee, and the Association of Government Accountants (AGA), which he has served as the Director of the AGA's Audit Committee.



Adam Fraley



Tim Lyons, CPA, CGMA
Audit & Assurance Partner

Tim Lyons is a partner with Mauldin & Jenkins and is a certified public accountant as well as a chartered global management accountant. His experience covers a variety of clients throughout the Southeast, working mainly in North Carolina, South Carolina, and Georgia.

Tim spends 100% of his time serving clients in the governmental industry, working with all types of entities ranging from large state agencies to local counties/cities/townships, school districts, and authorities. In a leadership capacity, Tim is the partner-in-charge of the Firm's Columbia and Raleigh Offices and is also a

member of the Firm's Assurance Committee, overseeing the entire audit practice of Mauldin & Jenkins, focusing on the Firm's Governmental Assurance services. Tim has more than 15 years of experience in public accounting – a year and a half with a firm based out of Charleston, South Carolina and over 13 years with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

Professional and Civic Activities

Tim is involved in a variety of organizations to both support the governmental industry and to promote the CPA profession overall. At the national level, he is a graduate of the AICPA's Leadership Academy, Class of 2012 and is a current member of the AICPA's State and Local Government Expert Panel. As a part of this 15 member panel, Tim works on financial reporting, audit and attest matters relevant to audits of state and local government financial statements. The expert panel protects the public interest by bringing together knowledgeable parties in the state and local government industry to deliberate and come to agreement on key state and local government issues. It also plays a significant advocacy role through analysis and comment on exposure documents of the Governmental Accounting Standards Board and other proposals affecting state and local governments.

Also at the national level, Tim is a member of the Special Review Committee for the Government Finance Officers' Association (GFOA), reviewing Annual Comprehensive Financial Report submissions from all across the U.S. for governments seeking to obtain the Certificate of Achievement for Excellence in Financial Reporting.

At the state level, Tim is involved with the state GFOA organizations as a periodic presenter at the annual conferences as well as with the State CPA societies. Outside of the CPA profession, Tim is a member of the Board of Directors for Children's Trust of South Carolina whose Board is appointed by the Governor. Children's Trust is the only statewide organization whose mission is the prevention of child abuse, neglect and injury throughout South Carolina by forming partnerships with local governmental and nonprofit organizations including many counties, school districts, and other governmental agencies.



Tim Lyons

Hope Pendergrass, CPA Audit & Assurance Partner

Hope Pendergrass is a partner and a certified public accountant with Mauldin & Jenkins. Her experience covers a variety of state and local governmental organizations, and non-profit organizations. Hope spends 100% of her time serving state and local governments. Hope is well respected for her knowledge of performing Single Audits relative to expenditures of Federal awards, and serves as the Firm's lead compliance audit technical partner. Hope was recently appointed to the Executive Committee of the AICPA's Government Audit Quality Center (GAQC) where she collaborates with a team of individuals from firms across the United States on issues facing firms who perform governmental audits. Hope has 20 years of experience in public accounting and has spent all of that time serving both large and small governmental units. She is directly involved in serving approximately 85 such governmental entities. Hope obtained her CPA certificate in 2007.



Professional and Civic Activities

Hope is a member of the American Institute of Certified Public Accountants (AICPA), the Georgia Society of CPAs (GSCPA), the Government Finance Officers Association (GFOA), and is active in the Georgia GFOA. She also serves on GFOA's Special Review Committee and performs reviews of ACFRs as part of GFOA's Certificate of Achievement for Excellence in Financial Reporting program. Hope has been a featured speaker and instructor for various trade and professional organizations including the GGFOA, the AICPA, the GSCPA, and the University System of Georgia.

Hope also coordinates and instructs our quarterly continuing education events provided to our clients. Additionally, she coordinates and edits our e-newsletters, which are issued periodically on emerging topics of interest to state and local governmental entities throughout our governmental practice.

Hope enjoys community service work and has volunteered with various organizations in the middle Georgia area including United Way of Central Georgia, Distinguished Young Women of Monroe and Bibb Counties, Forest Hills United Methodist Church, and Wesleyan College



Hope Pendergrass

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 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, noncompliance, 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.



David Roberts



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.



Jameson Miller

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.



Brandon Smith



Lisa Huffman, CPA CIA, and CFE
Certified Fraud Examiner

Lisa Huffman is a senior manager with Mauldin & Jenkins with over 17 years of public accounting experience and three years in the private sector. Lisa received her Bachelor's degree in Accounting and her Master of Accountancy degree from Auburn University.

Since joining Mauldin & Jenkins in 2016, Lisa has worked primarily with clients in the non-profit industry. Her experience ranges from agreed-upon procedures, compilation & review engagements, and financial statement audits.

Lisa is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, and the Institute of Internal Auditors.

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.

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.

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 85% 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 Mauldin & Jenkins 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.

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 - City						
Segments	Jul	Aug	Sep	Oct	Nov	Dec
Segment I - Planning and Interim Procedures						
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.						
Segment II - Final Audit Fieldwork Procedures						
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 of draft annual financial report (AFR) and drafting of audit reports, findings, management letter comments, and any other deliverables.						
Meeting with management to discuss draft deliverables and final completion and presentation time frames.						
Segment III - Review, Completion & Delivery Procedures						
Upon management's review, delivery of AFR, internal control reports, and management letter to management.						
Presentation of audit deliverables to the City Council.						

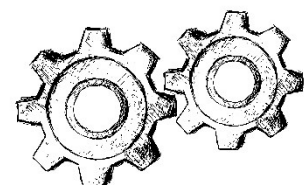
Segment I - Planning and Interim Procedures:



- 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 City 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 City meetings;
- Review the City’ 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 Mauldin & Jenkins’ 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 assess 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 transactions 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 test 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 audit 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 listings in Suralink for any outstanding items and hold an 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 evaluate 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 obtain 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, ongoing 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.; 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 2025 audit in the following tabular presentation:

Segmented Hours by Staff Level					
Segments	Engagement Team Members by Level				
	Partner	Director	Senior	Staff	Total
Segment I - Planning and Interim Procedures	2	4	8	8	22
Segment II - Final Audit Fieldwork Procedures	2	4	16	36	58
Segment III - Review, Completion & Delivery Procedures	6	8	6	-	20
Total Engagement	10	16	30	44	100

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 advanced 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 noncompliance 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 60% 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.

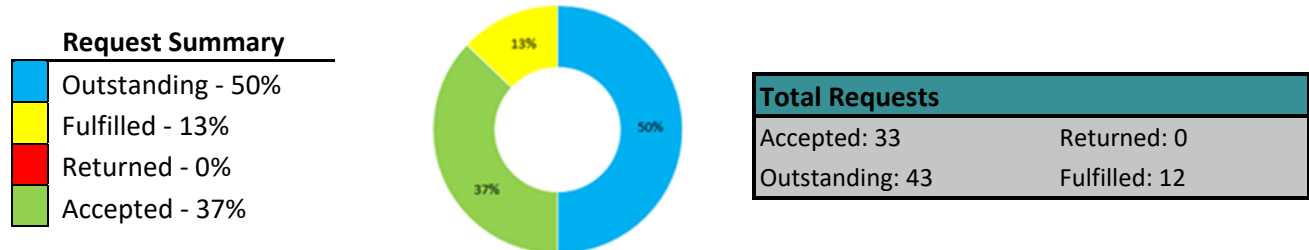
Our Request List Management Software – Suralink

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.

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

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
- Budget Preparation
- Capital Asset Accounting Processes and Controls
- Coaching and Mentoring
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
- Cybersecurity Risk Management
- Detecting Fraud in Revenues and Expenditures
- 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 No. 96, SBITAs
- GASB No. 100, Accounting and Error Corrections
- GASB No. 101, Compensated Absences
- GASB No. 102, Certain Risk Disclosures
- 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
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Navigating IRS Communications with Success
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- 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
- Changes to FEMA's Disaster Recovery Grant Program
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Financial Data Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- 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

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

- 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
- GASB No. 100, Accounting Changes and Error Corrections
- General Data Protection Regulation (GDPR)
- GFOA announces new COA Submission Requirement
- Grants Management
- IRS Imposing ACA Penalties – Including to Governmental Entities
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- 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
- 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 government's 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; and
- A summary of the free continuing education and newsletters made available to the government during the past year.

Cost Proposal

It is our understanding that the City would like fee quotes for the fiscal year ended June 30, 2025 through the fiscal year ending June 30, 2027. We propose fee ranges as follows:

- 2025 - \$18,000 - \$24,000
- 2026 - \$18,000 - \$24,000
- 2027 - \$18,000 - \$24,000

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 estimated annual savings for the City's 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. Due to the uniqueness and variety of Federal grant programs, should a Single Audit ever be determined to be required, we propose a fee of \$3,500 - \$7,500 per major program.

Closing

We appreciate the opportunity to serve the City of Flemington, Georgia. 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 continued audit, accounting, and financial reporting needs. Should you or anyone at the City of Flemington, Georgia have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



912-232-0475

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