

# CRI

Helping You Shine  
*by Illuminating Solutions*



RFP No. CAUD-170010-DH

*professional services*

## PROPOSAL FOR City of Gainesville

October 27, 2016

### PROPOSER

Carr, Riggs & Ingram, LLC  
4010 NW 25<sup>th</sup> Place  
Gainesville, FL 32606  
Phone: (352) 372-6300  
Fax: (352) 375-1583

### SUBMITTED BY

Frank Mason  
Engagement Partner  
fmason@cricpa.com



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRIcpa.com](http://CRIcpa.com)

City of Gainesville  
200 East University Ave., Room 339  
Gainesville, FL 32601  
Attn: Diane Holder, Senior Buyer  
Purchasing Division

(352) 372-6300  
(352) 375-1583 (fax)  
[www.cricpa.com](http://www.cricpa.com)

Dear Ms. Holder:

**Carr, Riggs & Ingram, LLC (CRI)** sincerely appreciates the opportunity to submit this proposal to provide independent audit services to the City of Gainesville, Florida (the City). It would be an honor to continue working with you, and assist you in meeting the City's financial reporting and compliance requirements. Beyond those requirements, we are committed to bringing additional value to our relationship with the City by providing ongoing advice regarding appropriate accounting principles and their application, consultation about accounting issues that may arise, and recommendations for your consideration regarding internal controls and best practices. All terms and conditions of the RFP are understood and acknowledged. ***We are committed to completing the work and providing the required reports on time.***

We believe that we are well positioned to provide these services for the City:

- CRI is a **major certified public accounting firm, ranked 21<sup>st</sup> (March 2016 ranking) in size nationally**, employing over 1,300 accounting, auditing, tax, and consulting professionals.
- CRI's roots are in Florida and the Southeast, yet our clients are located throughout the U.S., with **clients in all 50 states.**
- CRI has a significant presence in Florida, with **15 local offices staffed by over 300 professionals including our office in Gainesville.**
- CRI's partners and staff possess **broad knowledge and deep experience in the area of governmental accounting, auditing, and consulting.**
- We currently provide these services to over **200 governments in Florida including 20 Florida counties and over 30 municipalities in the state.**

CRI's audit practice is heavily oriented to the public sector. Over 40% of our audit clients throughout the Southeast are audited under Government Audit Standards issued by the Government Accountability Office (Yellow Book). **No other firm in Florida can match the government experience of CRI.**

**CRI will also bring an experienced and knowledgeable team to your audit with a team that is not only highly experienced in the public sector but has prior experience working on the audits of many Cities, including Jacksonville, Palatka, Wildwood, Webster, Cross City, and Treasure Island.**

CRI's partners are active members of the team throughout the audit process. They will be "in the field" working and supervising other members of the team. **We have a proposed team of auditors who are all experienced in performing government audits and will not need to be trained by your personnel.**

Mr. Frank Mason and Mr. Lon Stafford (partners) are authorized to make representations for the firm. They can be reached at the address and telephone number shown below.



We have a good understanding of the services required, having performed your audit for the past several years. We have all of the qualifications needed to serve as your auditors.

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

We welcome the opportunity to demonstrate to you again the same teamwork, expertise and responsiveness that have made us one of the fastest growing public accounting firms in the United States. We appreciate your consideration, and we encourage you to contact us with any questions as you review our proposal.

**The City of Gainesville has been and will continue to be one of the most important clients of CRI. We assure you that you will receive the highest level of service.**

Very truly yours,

Frank Mason, CPA  
Engagement Partner  
Carr, Riggs & Ingram, LLC

Contact Information:

Primary Contact: Frank Mason, CPA  
Business Address: 4010 NW 25<sup>th</sup> Place  
Gainesville, FL 32606  
Telephone: (352) 372-6300; FAX (352) 375-1583  
E-mail: [fmason@cricpa.com](mailto:fmason@cricpa.com)  
[lstafford@cricpa.com](mailto:lstafford@cricpa.com)

# TABLE OF CONTENTS



YOUR NEEDS	
UNDERSTANDING & MEETING YOUR NEEDS.....	5
YOUR CHOICE: CRI	
FIRM PROFILE.....	6
SERVICES OFFERED.....	9
GOVERNMENT CREDENTIALS.....	10
RELEVANT EXPERIENCE.....	11
YOUR SOLUTION TEAM.....	12
DELIVERING QUALITY TO YOU .....	26
WORKING TOGETHER: OVERVIEW	
SHARING CRI'S VALUES WITH YOU .....	28
JOINING OUR CONVERSATION.....	29
WORKING TOGETHER: DETAILS	
CRI AUDIT FRAMEWORK.....	30
CRI AUDIT APPROACH.....	32
PROPOSED AUDIT STRATEGY .....	34
PROPOSED AUDIT TIMING .....	38
APPENDIX	
PEER REVIEW REPORT.....	39
INSURANCE CERTIFICATE .....	40
DRUG FREE WORKPLACE FORM .....	41
BID INFORMATION SHEET.....	42
EXHIBIT A – LOCAL PREFERENCE POLICY .....	43
EXHIBIT A – BUSINESS TAX RECEIPT.....	45
EXHIBIT A – ZONING COMPLIANCE REPORT.....	47
EXHIBIT B- CERTIFICATE OF COMPLIANCE WITH LIVING WAGE.....	49
EXHIBIT C - LIVING WAGE DECISION TREE .....	50
EXHIBIT D - LIVING WAGE COMPLIANCE .....	51
EXHIBIT E - PROPOSAL RESPONSE FORM - SIGNATURE PAGE.....	52
ATTACHMENT A - CONSULTANTS/FIRMS CERTIFICATION.....	54
ADDENDUM 1 .....	55
ADDENDUM 2 .....	57
ADDENDUM 3 .....	60

## UNDERSTANDING & MEETING YOUR NEEDS



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

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	Management is seeking qualified CPA firms to perform independent audits and issue separate audit reports for the Comprehensive Annual Financial Report of the City and the financial statements of the General Government's Pension fund, the other Post-Employment Benefit fund, the Wild Spaces and Public Places capital projects funds and the Community Redevelopment Agency funds (a combined component unit).	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), Government Auditing Standards, Rules of the Auditor General, and other applicable standards and statutes, in order to express an opinion on the financial statements of the City and the funds listed, and to provide the necessary reports required by the Rules of the Auditor General including reports required by the Single Audit Act.
Technical	Management is seeking a CPA firm to provide special assistance to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).	Utilize our industry experts in governmental accounting to review the City's Comprehensive Annual Financial Report (CAFR). Our industry experts have served as reviewers for GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.
Technical	Management is seeking a CPA firm to provide an auditor's report related to the schedule of federal awards and state financial assistance, as well as the completion of Form SF-SAC	Perform single audit services, utilizing our highly experienced staff who have extensive training and practical experience performing single audits and completing data collection forms.
Technical	Management is seeking a CPA firm to assist the City with the implementation of newly issued GASB statements on an ongoing basis.	Utilize our industry experts to communicate new GASB standards to management and the City Auditor and to assist in their implementation. Our local CRI office also hosts an annual CPE training day which addresses new GASB statements which your staff would be welcome to attend.
Relational	The City's management and City Auditors expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	Communicate directly with management and the City Auditors regarding the results of our procedures. Anticipate and respond to concerns of management, the City Auditors and/or the Audit Committee.
Availability	Management would like a CPA firm that is available to answer technical questions at any time during the year.	Provide timely responses to questions raised by management. While our standard business hours are Monday to Friday, 8 am to 5 pm, we also endeavor to be available to you outside of business hours, as required.





Text CRI to 66866 to receive CRI News and Alerts.

**85,000**  
Clients in all 50 states  
*plus Canada, Puerto Rico, and overseas military installations*

**20+**  
Markets

**3**  
Divisions of CRI

- AUDITWERX  
*SOC reporting & IT assurance*
- CRI CAPITAL ADVISORS  
*investment banking*
- LEVEL FOUR  
*wealth management*

**8**  
Professional Organization Memberships

- American Institute of Certified Public Accountants (AICPA) Alliance for CPA firms
- AICPA Private Companies Practice Section
- Center for Audit Quality (CAQ)
- Employee Benefit Plan Audit Quality Center of the AICPA
- Governmental Audit Quality Center of the AICPA
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- Public Company Accounting Oversight Board (PCAOB)

**9**  
Office Locations in States

**1997**  
Year Founded

**1,300+**  
Professionals

**18**  
Years of Consistent Year-Over-Year Growth (since formation)

**225+**  
Partner Designations

26 are different

CPA	CVA	CGFM
CIE	CMA	FAHM
ABV	CAM	MCSE
CFE	MCP	Cr.FA
CFF	CITP	CGEIT
AEP	CFSA	CCIFP
CFE	CISA	CMPE
CFP	CTGA	CISSP
PFS	CRISC	

**Professional Association**

PrimeGlobal

MORE ABOUT PRIMEGLOBAL

320 firms in 87 countries with more than 750 offices, 20,000 people

**Top 25 CPA Firm in the U.S.**

**200+**  
Partners

**4,400+**  
Partner Years of Experience

**CRI** CARR RIGGS & INGRAM  
CPAs and Advisors  
CRIcpa.com



Name of Business: Carr, Riggs & Ingram, LLC  
 Mailing Address: 4010 NW 25<sup>th</sup> Place, Gainesville, FL 32606  
 Telephone: (352) 372-6300  
 Fax Number: (352) 375-1583  
 Email Address: [fmason@cricpa.com](mailto:fmason@cricpa.com)  
 Contact Person: Frank Mason  
 Business Hours: Monday-Friday; 8 AM – 5 PM  
 Firm Size: Regional  
 Legal Status: Limited Liability Corporation, practicing as a Partnership  
 Date of Incorporation: 1997  
 Location of Office Performing the Work: Gainesville, FL  
 Number of Professional Staff in Gainesville Office: 20

### Contributions to the Government Accounting Profession

Outside of the Big 4 accounting firms (Ernst & Young, PricewaterhouseCoopers, KPMG and Deloitte), CRI is the largest and most experienced accounting firm in Florida. Our service capabilities cover an extremely wide range of areas. We currently perform over 200 audits under *Government Auditing Standards* including Counties, Municipalities, Community Development Districts, School Districts, Utility Districts, Fire Districts and Not-for-Profits.

We have always encouraged our professionals to give back to the profession. Following is a listing of some of the contributions of our local team:

- 2010 recipient of the AICPA's **Gold Medal for Distinguished Service**
- Past Chairman of the AICPA Auditing Standards Board
- Co-author of AICPA's Audit Guide, *Audits of State and Local Governments*
- Member of GAO's Advisory Council
- Executive Council member of AICPA's Governmental Audit Quality Center
- Reviewer for GFOA's Certificate of Achievement for Excellence in Financial Reporting program
- Co-author of PPC's *Audits of Local Governments*
- Co-author of PPC's *Guide to Single Audits*
- Member of AICPA's Governmental Accounting and Auditing Committee
- Member of FICPA's Government Standards Review Committee
- Member of FICPA's Peer Review Executive Committee
- Three past-presidents of the North Central Florida Chapter of the FICPA
- Executive committee member of the FICPA's State and Local Government Section
- Chairman of the Accounting and Auditing Committee of CPAmerica International, Inc.
- Member of the Board of Governors of the FICPA
- Member of FICPA's Auditor Selection Task Force
- Member of the Board of Directors of AICPA
- Past Chairman of the Private Companies Practice Section of the AICPA
- Member of AICPA's Peer Review Board
- Member of AICPA's Special Committee of Assurance Services
- Member of the Region IX Trial Board of the AICPA



- Member of the Financial Accounting Standards Advisory Council
- Adjunct faculty of the University of Florida's School of Accounting
- Publisher of articles in the Florida Accounting News, CPA Journal, and Journal of Accountancy
- Member of AICPA's Government Education Subcommittee
- Author of AICPA's Compliance Auditing
- Co-author of AICPA's Maximizing Single Audit Efficiency
- President of the Accounting Research Foundation
- Member of the AICPA's Compliance Auditing Task Force
- Member of FGFOA's Technical Resource Committee
- Recipient of Governmental Accounting Certificate of Education Achievement

We also have an internally generated program which we are sharing with our clients to assist them with the implementation of GASB Statement No. 68. CRI partners and staff serve on numerous committees, boards and expert panels at the state and national level. We also provide speakers at conferences and educational programs on government accounting issues.

### **Nationwide resources available to the firm**

CRI has 44 offices located in 9 states throughout the Southern United States. Over 40% of our audit work is government auditing. Through this extensive involvement in the government arena, we have developed a national reputation for our expertise in government auditing.

### **Independence**

Carr, Riggs & Ingram, LLC (CRI) is independent with respect to the City of Gainesville as required by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's, *Government Accounting Standards*. We have no conflict of interest with the City of Gainesville.

In each of the past 5-years we have held the following professional relationships with the City of Gainesville:

- Performed the audit of the General Government
- Performed the audit of the Consolidated Police Officers and Firefighters Retirement Plan

### **License to practice in Florida**

CRI is licensed to practice in the State of Florida under license AC#4240319. Additionally, all partners assigned to the City of Gainesville audit are licensed in the State of Florida as Certified Public Accountants and all team members meet the Yellow Book requirements.





## SERVICES

In addition to traditional accounting and tax services, CRI offers a variety of other non-audit services.

Our traditional and non-traditional services include

- | Traditional  | Non-Traditional  |
|--|--|
| <ul style="list-style-type: none"> <li>• Financial Statement Audits</li> <li>• Single Audits</li> <li>• Attestation services</li> <li>• Financial Statement Preparation</li> <li>• GFOA Certificate of Achievement for Excellence in Financial Reporting assistance</li> <li>• Bond services</li> <li>• IT Audit and Advisory services</li> <li>• Review and Compilation services</li> </ul> | <ul style="list-style-type: none"> <li>• State and local tax (SALT) and international tax planning</li> <li>• Mergers, acquisitions and liquidations</li> <li>• Forensic and valuation services</li> <li>• Affordable Care Act compliance</li> <li>• Information systems consulting and cybersecurity</li> <li>• Wealth management</li> <li>• Internal audit services</li> </ul> |

Various Tax services Should such needs arise, CRI has a team that can offer the support required. **In each such case, CRI will closely scrutinize relevant independence requirements to ensure continued compliance, specifically the more stringent Government Auditing Standards requirements which would apply to PSEC.**

Auditwerx, a division of CRI, performs SOC attestation services for organizations in almost every state in the United States plus Canada. Our team travels the globe and delivers more than 200 detailed, high-quality SOC reports every year. Additionally, as a division of Carr, Riggs & Ingram (CRI) Capital Group, one of the top 25 CPA firms in the U.S., Auditwerx combines the assets and experience of a super-regional firm with the accessibility and one-to-one attention of a boutique firm. The result is that our clients benefit from the efficiencies provided by the systems of a large CPA firm coupled with the expertise of a team that exclusively performs SOC 1, SOC 2, and SOC 3 reports. Further, we have the IT skills, knowledge, and designations required to underpin a quality SOC report—one that correctly identifies and tests the right processes, systems, and controls. Specifically, Auditwerx professionals are well-versed in CICA, ISAB, ISACA, and AICPA attestation standards (SSAE) and also in ISAE and CSAE auditor regulations.

Carr, Riggs & Ingram Capital Advisors is a merger- and acquisition-focused firm providing investment banking services to lower-middle market companies. Clients typically generate between \$5 million and \$150 million in annual sales with valuations ranging from \$5 million to \$100 million+. We have experience across a broad range of industries such as manufacturing, healthcare, business services, energy services, and more. We take a roll-up-your-sleeves approach to your business' upcoming transition so that we can help you make it to the endgame.

Level Four® Advisory Services guides individuals, families, business owners, and corporations on the journey to optimizing their financial strengths. Level Four® provides a variety of wealth management services, including retirement planning, education funding, employee and executive benefits, and risk management.

## OTHER MATTERS

CRI nor any of its partners has been involved in any recent disciplinary actions, investigations or other by the AICPA, SEC, PCAOB or other regulatory bodies.



During the 7 years we have worked with Carr, Riggs & Ingram, I have found that their team has tremendous expertise in local government financial operations. They have demonstrated a keen understanding of our risks and worked with our city officials to develop sensible solutions to mitigate those risks. Moreover, they have provided us with a number of suggested “best practices” in day-to-day operations and have helped document the way we do things. I can say without question that Carr, Riggs & Ingram has truly made a measurable difference for the City of Moultrie and its finance department. I would recommend them for any work for which they are under consideration.

– Gary McDaniel, Finance Director

## RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team's 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 450+ governmental entity clients across the South totaling approximately \$22 billion in total revenues,
- Perform single audits for approximately 30% of all governmental clients, and
- Municipality clients of up to \$550 million in total revenues.

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

Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SCOPE OF WORK	TOTAL HOURS	ENGAGEMENT PARTNER
City of Jacksonville Phillip Peterson Council Auditor (904)630-1625	2015 - Present	Financial and Single Audit CAFR AG Attestations	2600	Harold Monk & Rob Lemmon
Alachua County Todd Hutchison Director of Finance (352)338-7366	2007 - Present	Financial and Single Audit CAFR AG Attestations	1800	Frank Mason
City of Palatka Matt Reynolds Finance Director (386)329-0100	1998 - Present	Financial and Single Audit CAFR	850	Tina Robinson
Sumter County, Florida Gloria Hayward Clerk of Courts (352)793-0215	1990 - Present	Financial and Single Audit	1200	Frank Mason
St. Johns County R. Allen McDonald Finance Director (904)819-3669	2003-Present	Financial and Single Audit Bond Services Special Projects CAFR AG attestations, DCF, Landfill report, Court Cost Report	1650	Lon Stafford



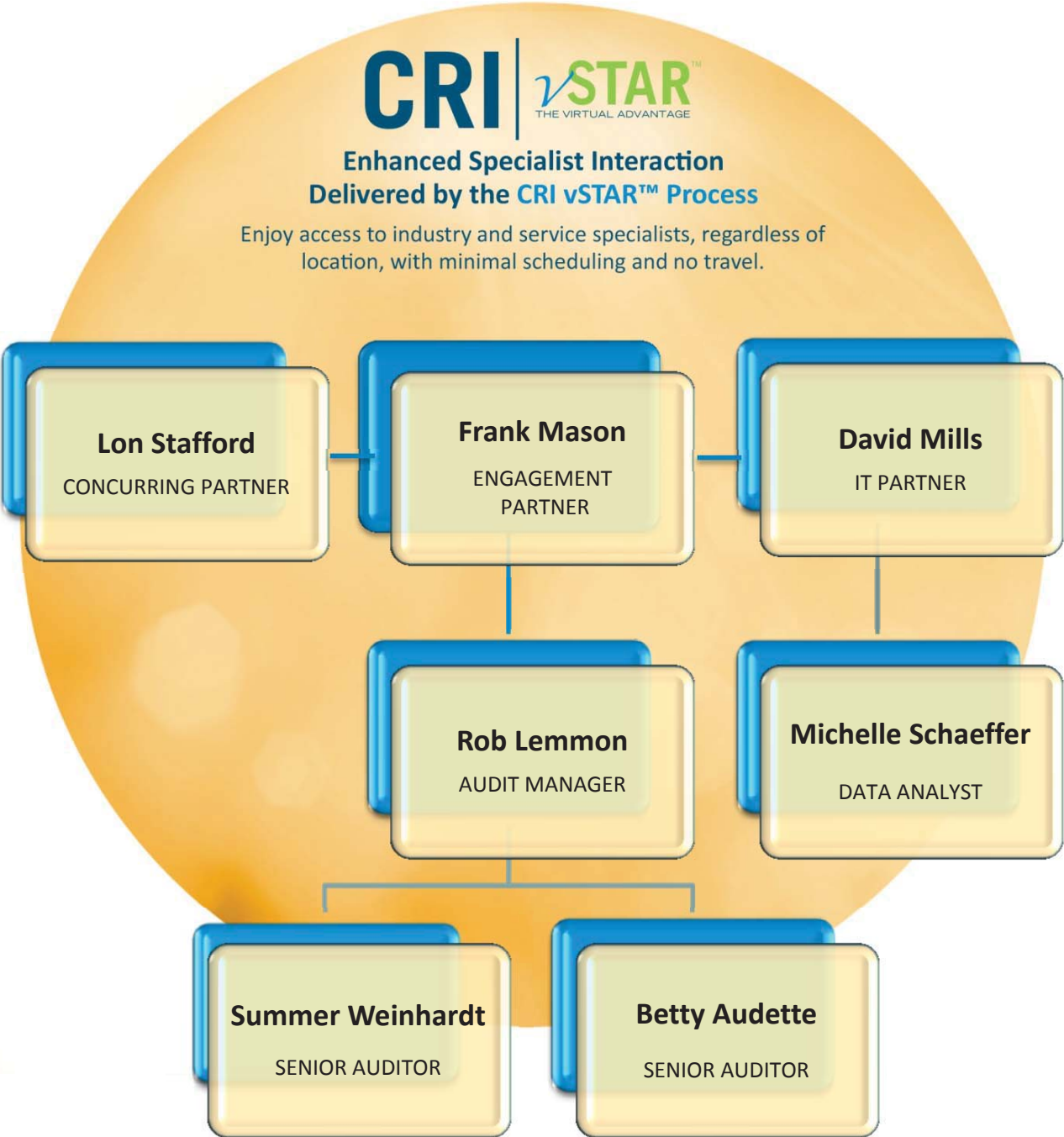
For an example of our team's expertise, watch a CRI video blog by partners Lanny White and Tom Carmichael discussing **Governmental Budgeting in Challenging Times**. Just snap this QR code with your mobile phone to download or visit [cricpa.com](http://cricpa.com) to view one of our 100+ videos.

# YOUR SOLUTION TEAM



We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

Brief profiles of each member of the team identified below follow on subsequent pages.





**Frank Mason**  
Engagement Partner

fmason@cricpa.com

### Representative Clients

- Alachua County, Florida
- Levy County, Florida
- Citrus District School Board
- City of Cross City, Florida
- City of Treasure Island, Florida
- Sumter County, Florida
- City of Fanning Springs, Florida
- Town of Yankeetown, Florida
- City of Chiefland, Florida
- Town of Inglis, Florida
- City of New Port Richey, Florida
- Military Point Advanced Wastewater Treatment Facility
- Florida High School Athletic Association, Inc.
- Girl Scouts of Gateway Council, Inc.
- Hippodrome State Theatre, Inc.
- Okeechobee Council on Aging, Inc.
- Gainesville Council on Aging, Inc.
- PACE Center for Girls, Inc.
- Bradenton Council on Aging, Inc.
- LifeSouth Community Blood Centers, Inc.
- Five Points of Life Foundation

### Experience

Frank Mason has worked in the accounting profession for 25 years specializing in audit, tax and accounting services for governmental entities, common interest realty associations, construction, not-for-profits, manufacturing, wholesale and retail sales, and professional service entities.

In 1998, Frank was appointed to the FICPA's Committee on Accounting Principles and Auditing Standards and in 2002 served as the Committee's Chairman. Prior to moving to Gainesville in 2007, Frank was a member of the Atlantic Chapter of the FICPA where he served as treasurer, secretary, president-elect and president. Frank is currently a member of the North Central Florida Chapter of the FICPA, where he also has served as treasurer, secretary, president-elect and president. Frank currently serves on the FICPA Chapter Operations Committee.

Frank has been very active in the communities he has lived. He has served on the board of directors of Delray Beach Kiwanis as treasurer, president-elect and president. He has served on the board of directors of the Delray Beach Boys and Girls Club as treasurer, assisting in fundraising over \$5 million for the construction of a new facility. Frank was the charter treasurer of the Triad Gator Booster Club, located in the Greensboro, High Point, and Winston-Salem, North Carolina area. Frank has served as president of and is currently on the board of directors of the Gainesville High School Band Boosters. Frank also currently serves as the treasurer of the Gainesville Youth Chorus.

### Education, Licenses & Certifications

- BS, Accounting, University of Florida
- Certified Public Accountant

### Professional Affiliations

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





## Continuing Professional Education

*June 1, 2014 through June 30, 2016*

Date	Course	Credit Hours
6/20/2014	2014 Employee Benefit Plan Audit Updates	6.0
6/27/2014	2014 Governmental A&A Seminar	8.0
10/3/2014	2014 Update Audits of Local Governments	1.5
10/3/2014	2014 Update Audits of Local Governments	6.0
10/29/2014	IT Audit Assurance Level 1	34.0
12/10/2014	XCM Training – Power Users	2.0
12/15/2014	XCM Training – In-Charge User	2.0
2/2/2015	FICPA A&A Update	3.0
4/8/2015	NCF FGFOA Seminar	8.0
5/4/2015	Understanding Yourself & Others	18.0
5/5/2015	Part 1: Employee Benefit Plan Update	2.0
5/5/2015	Advanced IT Audit & Assurance Update	2.0
5/5/2015	Introduction to Healthcare Accounting	2.0
5/6/2015	GASB/ASB Workshop	2.0
5/6/2015	GASB & Yellow Book Update	2.0
5/6/2015	FASB Update	2.0
5/6/2015	Not-for-Profit: Special Topics	2.0
5/7/2015	ASB & Special Topics Update	2.0
5/7/2015	Part 2: Employee Benefit Plan Update	2.0
5/7/2015	Cost reporting	2.0
5/14/2015	Ethics Protecting the Integrity of Florida CPAs	4.0
6/26/2015	Governmental Accounting & Auditing Seminar	8.0
7/7/2015	XCM A&A Training In-Charge Users	2.0
10/2/2015	Introd. To Gov Acct. Fin Report & Audit	7.0
10/9/2015	Update – Audits of Local Governments	3.0
11/17/2015	Partners Meeting	12.0
12/6/2015	Tax Update	.10
4/20/2016	FGFOA	8.0
5/2/2016	Effective Delegation	6.0
5/2/2016	State of the Firm Address	2.0
5/3/2016	Not-for-Profit Update	2.0
5/3/2016	Part 1: Employee Benefit Plan Update	2.0
5/3/2016	GASB & Yellow Book Update	2.0
5/4/2016	Part 1: Ae3 Audit Process – Practical Examples & Monitoring	2.0
5/4/2016	Virtual Audit	2.0
5/4/2016	ASB & Special Topics Update	2.0
5/4/2016	Part II: Ae3 Audit Process – Practical Examples & Monitoring	2.0
5/5/2016	Cost Reporting	2.0
5/5/2016	FASB Update	2.0



## Continuing Professional Education

*June 1, 2014 through June 30, 2016*

<b>Date</b>	<b>Course</b>	<b>Credit Hours</b>
5/5/2016	BV Tools, Processes and Reporting Standards	2.0
5/10/2016	AICPA Employee Benefit Plans Conference	7.5
5/11/2016	AICPA Employee Benefit Plans Conference	10.5
5/12/2016	AICPA Employee Benefit Plans Conference	5.5



## Lon Stafford Concurring Partner

lstafford@cricpa.com

### Representative Clients

- Alachua County, Florida
- Amelia Island Mosquito Control District
- Sumter County, Florida
- City of Webster, Florida
- City of Wildwood, Florida
- St. Johns County, Florida
- Clay County, Florida
- Baker County, Florida
- Flagler County, Florida
- Northeast Florida Area Agency on Aging
- Northeast Florida Regional Council
- First Coast Workforce Development Board
- Turning Point at Calvary Baptist

### Experience

Lon has over twenty-five years of accounting and auditing experience. During this time, he has performed audits of many local governments and not-for-profits. He also has extensive experience auditing construction contractors and public companies.

In addition to his professional experience above, Lon served as an instructor of business and management courses for Dale Carnegie and Associates, and treasurer of Kiwanis and Salvation Army. He is past president of the North Central Florida Chapter of the Florida Institute of Certified Public Accountants. Currently, he is a member of the Board of Directors of the Ancient City Lions Club and a Loaned Executive of the St. Johns County United Way.

### Education, Licenses & Certifications

- BS, Accounting, University of Florida
- Certified Public Accountant
- Member - American Institute of Certified Public Accountants (AICPA)
- Member - Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)

### Recent Continuing Education

- OMB/Single Audit Practical Issues
- GASB & Yellow Book Update
- IT Audit & Assurance: Top 10 Cyber Crimes
- Fraud Case Studies
- FASB Update
- IT Audit Task Force
- Not-for-Profit Update

# CONTINUING PROFESSIONAL EDUCATION



## Continuing Professional Education

*June 1, 2014 through June 30, 2016*

Date	Course	Credit Hours
6/27/2014	Governmental A&A Seminar	8.0
10/3/2014	Update Audits of Local Governments	6.0
10/3/2014	Update Audits of Local Governments	3.0
10/29/2014	IT Audit Assurance Level 1	25.0
11/18/2014	CRI Partner's Meeting	12.0
5/4/2015	ASB Special Topics & Update	2.0
5/4/2015	FASB Update	2.0
5/4/2015	Compilation & Review Engagements	2.0
5/5/2015	Benefits Committee Meeting – Spring 2015	3.0
5/5/2015	Advanced IT Audit & Assurance Update	2.0
5/5/2015	Hot Topics: Peer Review Recap	2.0
5/5/2015	Not-for-Profit Update	2.0
5/6/2015	GASB/ASB Workshop	2.0
5/6/2015	GASB & Yellow Book Update	2.0
5/6/2015	Psychology of a Fraud	2.0
5/7/2015	CAAT: Active Data	6.0
6/26/2015	Governmental A&A Seminar	8.0
6/30/2015	Ethics 2014: Protecting the Integrity of Florida CPAs	4.0
10/2/2015	Introd to Gov Acct. Fin Report, & Audit	21.0
10/9/2015	Update – Audits of Local Governments	6.0
10/9/2015	Update – Audits of Local Governments	3.0
11/17/2015	2015 Partners Meeting	12.0
5/2/2016	Compilation & Review Engagements (SSARS No. 21)	2.0
5/2/2016	ASB Special Topics & Update	2.0
5/2/2016	FASB Update	2.0
5/2/2016	State of the Firm Address	2.0
5/3/2016	Psychology of a Fraud	2.0
5/3/2016	Advanced IT Audit & Assurance Update	2.0
5/3/2016	Not for Profit Update	2.0
5/2/2016	Understanding Social Security	2.0
5/4/2016	Part II: Ae3 Audit Process – Practical Examples & Monitoring	2.0
5/4/2016	Part I: Ae3 Audit Process – Practical Examples & Monitoring	2.0
5/4/2016	Hot Topics: Peer Review Recap	2.0
5/5/2016	Construction Contractors Issues	2.0
5/5/2016	GASB & Yellow Book Update	2.0



## Rob Lemmon Audit Manager

rlemmon@cricpa.com

### Representative Clients

- City of Gainesville, Florida
- City of Jacksonville, Florida
- JEA
- City of Wildwood, Florida
- Dixie County, Florida
- Girl Scouts of Gateway Council
- Salt River Project (Phoenix Electric Utility)
- Southern California Edison
- Bermuda Electric Light Company, Ltd. (Bermuda Electric Utility)
- PCM, Inc. (formerly PC Mall)
- RenTech, Inc.
- Redstone PLC (UK Telecom)

### Experience

Rob has 7 years of audit experience with PricewaterhouseCoopers specializing in telecoms, utilities and retail sectors performing annual audits for publicly listed entities (including utilities), private companies, non-profit entities and governmental entities.

Rob has performed quarterly review procedures over internal controls, and reviews and testing procedures for his publicly listed clients. He has assisted in the preparation of financial statements for his clients and has conducted compliance audits (A-133/Single Audits) for governmental entities.

Rob's utility experience was gained while he was at PricewaterhouseCoopers for 7 years. He served as the audit manager for 2 years (2012-2013) on the audit of the Salt River Project, a Phoenix based publicly held electric utility. Those audits included auditing the acquisition of a new natural gas plant and the related purchased power agreements. He was also responsible for auditing their investment portfolio which included a variety of complex derivatives and other instruments. Additionally, he was responsible for testing revenues including the use of SMART meters and measuring coal inventory using GPS measuring techniques. He has further experience working on the audit of the Southern California Edison company (a California based publicly held electric utility). While with PwC in Bermuda (2009-2011) he served as the audit manager for the audit of the National Electric Company for Bermuda and the National Telecom provider of Bermuda. Rob joined CRI in October 2013.

Rob worked for PricewaterhouseCoopers at their London, Bermuda and Los Angeles offices. He is proficient in US, UK and Canadian GAAP as well as IFRS. While in Bermuda, Rob began working with the local utility, telecom, water company and various non-profits.

While in Los Angeles, Rob also participated in PricewaterhouseCoopers' recruiting process at the University of Southern California which involved his teaching an audit class to accounting students.

### Education

- BA, Business Accounting and Finance, University of Newcastle on Tyne, England
- CPA Examinations - Passed

### Professional Affiliations

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



# CONTINUING PROFESSIONAL EDUCATION



## Continuing Professional Education

*June 1, 2014 through June 30, 2016*

Date	Course	Credit Hours
6/20/2014	CRI 2014 Employee Benefit Plan Update	2.0
6/27/2014	Governmental A&A Seminar	8.0
9/24/2014	Bank Internal Audit Day 1	8.0
9/25/2014	Bank Internal Audit Day 2	8.0
9/26/2014	Bank External Audit Re-engineering	6.0
10/3/2014	Update Audits of Local Governments	7.0
12/15/2014	XCM Training In-Charge User	2.0
5/4/2015	Effective Delegation	6.0
5/5/2015	COSO 2013	2.0
5/5/2015	Part 3 OMB/Single Audit: Practical Exercises	2.0
5/5/2015	Determination of Awards (Major Programs)	2.0
5/5/2015	Ae3 Audit Process – Practical Examples & Monitoring	2.0
5/6/2015	Analytics	2.0
5/6/2015	GASB & Yellow Book Update	2.0
5/6/2015	GASB/ASB Workshop	2.0
5/7/2015	ASB Special Topics & Update	2.0
5/7/2015	Financial Statement Prep. & Private Company Council Standard	2.0
5/7/2016	Part 2: Employee Benefit Plan Update	2.0
5/7/2016	Financial Statement Fraud	2.0
6/26/2015	CRI Governmental Accounting & Auditing Seminar	8.0
7/7/2015	XCM A&A Training In-Charge User	2.0
10/25/2015	Introd to Gov Acct Fin Report & Audit	7.0
10/9/2015	Update – Audits of Local Governments	6.0
10/9/2015	Update – Audits of Local Governments	3.0
5/2/2016	Growth the CRI Way	6.0
5/2/2016	State of the Firm Address	2.0
5/3/2016	Not-for-Profit Update	2.0
5/3/2016	GASB & Yellow Book Update	2.0
5/3/2016	Parts 1&2 Employee Benefit Plan Update	4.0
5/4/2016	Parts I & II Ae3 Audit Process – Practical Examples & Monitoring	4.0
5/4/2016	Hot Topics: Peer Review Recap	2.0
5/4/2016	ASB Special Topics & Update	2.0
5/5/2016	Audits of Financial Institutions – Advanced Topics	2.0
5/5/2016	GASB/ASB Workshop	2.0
5/5/2016	FASB Update	2.0
5/5/2016	Current Topics – Financial Institutions	2.0
5/5/2015	Virtual Audit	2.0
5/6/2016	Part II Determination of Awards (Major Programs)	2.0
6/10/2016	Governmental A& A Update	8.0



**Summer Weinhardt**  
Senior Auditor

sweinhardt@cricpa.com

### Representative Clients

- City of Wildwood, Florida
- City of Gainesville, Florida
- Gilchrist County BOCC, Florida
- Dixie County Supervisor of Elections, Florida
- Dixie County Tax Collector, Florida
- Alachua County Sherriff, Florida
- Levy County Sherriff, Florida
- Sumter County Tax Collector
- Putnam, Alachua, Levy (PAL) Library Cooperative
- Haile Village Center Owner Association
- Meadowbrook of Gainesville Property Owners
- Campus Edge Condominium Association
- Hawthorne Reserve Condominium Association
- University Commons Condominium Association
- Haile Plantation Association
- Paradigm Management Team, LLC 401(k) Plan

### Experience

Summer began working with CRI in August of 2014. She has participated in the audits of various governmental entities, including counties and their constitutional officers, municipalities, and special districts. She has also participated in the audits of employee benefit plans, unions, not for profit entities, and CIRAs. With these, she has been involved in performing tests of internal controls, tests of compliance, analysis and other audit procedures, as well as preparing financial statements, Annual Financial Reports, and Data Collection Forms for these various entities.

Prior to Joining the CRI team, Summer worked as a financial analyst. With this position, she was involved in forecasting and budgeting.

### Education

- BS, Accounting from Saint Leo University
- MS, Accounting from Liberty University
- Certified Public Accountant

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Treasurer of the North Central Florida Chapter of the FICPA

### Recent Continuing Education

- FGFOA Fraud & Performance Management
- FICPA A&A Update
- XCM Training
- Audits of Local Governments

### Civic Affiliations

- Awana leader
- Pop Warner Team Mom

# CONTINUING PROFESSIONAL EDUCATION



## Continuing Professional Education

*June 1, 2014 through June 30, 2016*

<b>Date</b>	<b>Course</b>	<b>Credit Hours</b>
10/3/2014	Update Audits of Local Governmental	7.0
12/4/2014	Joint Audit & Tax Staff Training	2.5
12/5/2014	Audit Staff Training Session 2 – PPC Audits of Non-Public Entities	2.5
12/8/2014	Audit Staff Training Session 3 – Substantive Audit Areas	2.5
12/9/2014	Audit Staff Training Session 4 – Substantive Audit Areas	2.5
12/15/2014	XCM Training In-Charge User	2.0
1/14/2015	FGFOA Fraud & Performance Management	3.0
2/12/2015	FICPA A&A Update	3.0
5/4/2015	The CRI Way	6.0
5/5/2015	Ae3 Audit Process – Practical Examples & Monitoring	2.0
5/5/2015	Not-for-Profit Update	2.0
5/5/2015	COSO 2013	2.0
5/5/2015	Advanced IT Audit & Assurance Update	2.0
5/6/2015	Not-for-Profit Special Topics	5.0
5/6/2015	GASB & Yellow Book Update	2.0
5/6/2015	Compilation & Review Engagements	2.0
5/6/2015	Psychology of a Fraud	2.0
5/7/2015	Financial Statement Prep & Private Company Council Standards	2.0
5/7/2016	Sampling Using PPC	2.0
5/7/2016	Financial Statement Fraud	2.0
6/26/2015	Governmental A&A Seminar	8.0
7/7/2015	XCM – A&A Training In-Charge Users	2.0
10/2/2015	Intro to Gov Acct Fin Report & Audit	7.0
10/9/2015	Update: Audits of Local Governments	7.0
11/5/2015	UF Accounting Conference	4.0
12/16/2015	Tax Update	1.0
4/20/2016	FGFOA	8.0
5/2/2016	State of the Firm Address	2.0
5/3/2016	Parts I and II, Employee Benefit Plan Update	4.0
5/3/2016	GASB & Yellow Book Update	2.0
5/3/2016	Not-for-Profit Update	2.0
5/4/2016	Virtual Audit	2.0
5/4/2016	Hot Topics: Peer Review Recap	2.0
5/4/2016	Parts I & II: Ae3 Audit Process – Practical Examples & Monitoring	4.0
5/5/2016	Introduction to Governmental Auditing	2.0
5/5/2016	Cyber Security	2.0
5/5/2016	FASB Update	2.0
5/5/2016	GASB/ASB Workshop	2.0
5/6/2016	Using Tests of Controls in Ae3	2.0
5/6/2016	CAAT: Active Data	6.0
5/12/2016	Ethics: Protecting the Integrity of Florida CPAs	4.0
6/10/2016	Governmental Accounting & Auditing Update	8.0



## YOUR SOLUTION TEAM



**Betty Audette**  
Senior Auditor

baudette@cricpa.com

### Representative Clients

- City of Gainesville, Florida
- Alachua County, Florida
- Sumter County, Florida
- Levy County, Florida
- Dixie County, Florida
- Gilchrist County, Florida
- Town of Howey-in-the-Hills, Florida
- City of Wildwood, Florida
- Jefferson County District School Board Internal Accounts
- Bradford District School Board
- Citrus Information Cooperative
- Mary Mae Financial, LLC
- Mid Florida Area Agency for Aging
- Paradigm Management Team, LLC
- Edutainment Live LLC.

### Experience

Betty began working with CRI in October of 2013. She has participated in the audits of various governmental entities, including counties and their constitutional officers, municipalities, and special districts. She has also participated in the audits of non for profit entities. With these, she has been involved in performing tests of internal controls, tests of compliance, analysis and other audit procedures, as well as preparing financial statements, Annual Financial Reports, and Data Collection Forms for these various entities.

### Education

- BS, Business Administration/Accounting from University of New Mexico
- MAcc, Saint Leo University

### Professional Affiliations

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

# CONTINUING PROFESSIONAL EDUCATION



## Continuing Professional Education

*June 1, 2014 through June 30, 2016*

<b>Date</b>	<b>Course</b>	<b>Credit Hours</b>
6/20/2014	Employee Benefit Plan Audit Updates	2.0
6/27/2014	Governmental A&A Seminar	8.0
7/9/2014	The New GASB Pension Statements & the New Single Audit	3.0
10/3/2014	Update: Audits of Local Governments	7.0
12/15/2014	XCM Training In-Charge User	2.0
1/14/2015	FGFOA Fraud & Performance Management	3.0
5/4/2015	Teamwork	6.0
5/5/2015	COSO 2013	2.0
5/5/2015	Part 3: OMB/Single Audit: Practical Exercises	2.0
5/6/2015	Psychology of a Fraud	2.0
5/6/2015	Analytics	2.0
5/6/2015	Compilation & Review Engagements	2.0
5/6/2015	GASB & Yellow Book Update	2.0
5/7/2015	Financial Statement Preparation & Private Company Council Standards	2.0
5/7/2015	Financial Statement Fraud	2.0
5/7/2015	ASB Special Topics & Update	2.0
5/7/2015	Sampling Using PPC	2.0
6/26/2015	Government Accounting & Auditing Seminar	8.0
7/7/2015	XCM A&A Training In-Charge Users	2.0
10/2/2015	Introd to Gov Acct Fin Report & Audit	7.0
10/9/2015	Update – Audits of Local Governments	7.0
12/16/2015	Tax Update	1.0
5/2/2016	Client Service the CRI Way	6.0
5/2/2016	State of the Firm Address	2.0
5/3/2016	Client Service the CRI Way	6.0
5/3/2016	Part 1: Employee Benefit Plan Update	2.0
5/3/2016	Not for Profit Update	2.0
5/3/2016	GASB & Yellow Book Update	2.0
5/3/2016	Financial statement Preparation & Private Company Council Standards	2.0
5/4/2016	ASB Special Topics & Update	2.0
5/4/2016	Parts I & II Ae3 Audit Process – Practical Examples & Monitoring	4.0
5/4/2016	Hot Topics: Peer Review Recap	2.0
5/5/2016	FASB Update	2.0
5/5/2016	Cyber Security	2.0
5/5/2016	GASB/ASB Workshop	2.0
5/5/2016	Introduction to Governmental Accounting	2.0
5/6/2016	Part I Introduction to Single Audits	2.0
5/6/2016	Part III Understanding & Testing Compliance Requirements	2.0
5/6/2016	Part II Determination of Awards (Major Programs)	2.0
6/10/2016	Governmental Accounting & Auditing Seminar	8.0





David Mills  
IT Partner

dmills@cricpa.com

**Representative Clients**

- City of Jacksonville, Florida
- City of Port Orange, Florida
- Alachua County, Florida
- City of Gainesville, Florida
- Clay County, Florida
- Pinellas District School Board
- St. Johns County, Florida
- City of Troy, Alabama
- City of Largo, Florida
- City of New Port Richey, Florida
- City of Longboat Key, Florida
- City of Tallahassee, Florida
- Holmes County, Florida
- Walton County, Florida
- City of Huntsville Utilities, Alabama
- Leon County Schools, Florida
- Flagler County, Florida
- Jefferson Parrish Schools, Louisiana
- Tangipahoa Parrish Schools, Louisiana
- Retirement Systems of Alabama
- Jackson County, Florida
- Washington County, Florida

**Experience**

David has over 20 years of IT experience. His specialties include IT compliance/audit, IT security, risk analysis, disaster recovery, network design, installation and implementation. David’s accomplishments include IT assessments/audits for Sarbanes Oxley (SOX) compliance, Health Insurance Portability and Accountability Act (HIPAA), Gramm Leach Bliley (GLB), Federal Financial Institutions Examinations Council (FFIEC), SAS 70, retirement plans and the Bank Secrecy Act. David served as an IT liaison for many education and government agencies.

David has designed, configured and installed complete IT systems for large and medium size local and state government, education, financial, legal, medical and manufacturing entities. David has served on the faculty of Troy University as an Adjunct Professor, a speaker and instructor for groups and associations such as the AICPA, AICPA IT Executive Committee (ITEC), Institute of Internal Auditors and Florida Tax Collectors Association. David is also an editor of the ISACA *Information Systems Control Journal*.

**Education, Licenses & Certifications**

- MBA, Troy University
- BS, Physics, Troy University
- Certified Information Systems Auditor
- Certified in the Governance of Enterprise IT
- Certified in Risk and Information Systems Control
- Certified TR39 (TG3) Auditor

**Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)



**Michele Schaeffer**  
Data Analyst

[mnschaeffer@cricpa.com](mailto:mnschaeffer@cricpa.com)

### Representative Clients

- Pinellas District School Board
- Town of LongBoat Key, Florida
- City of New Port Richey, Florida
- City of Gulfport, Florida
- City of Treasure Island, Florida
- City of Largo, Florida
- City of Oldsmar, Florida
- St. Johns County, Florida
- City of Jacksonville, Florida

### Experience

Michele is a certified data analyst with over 10 years of experience in supporting financial statement risk based audits through the use of data analytics. She assists both internal and external audit teams in addressing SAS-99 requirements as well as coordinating efforts to provide more effective and efficient audits through the incorporation of technology into audit scoping and detail testing. She provides ACL training and on-going support to individuals throughout various functions as well as leads and assists in project scoping, planning, execution and documentation of complex data analytics, in accordance with accounting standards.

Michele has designed technical programs using ACL to automate internal audit testing including SOX and IT audit. She has provided training to large organizations and companies as well as participated in presenting to various groups in Florida, Chicago and Indianapolis.

### Education, Licenses & Certifications

- BSBA, Decision and Information Sciences, University of Florida
- Certified ACL Data Analyst
- Certified Information Systems Auditor

### Professional Affiliations

- Institute of Internal Auditors ACL Users Group, Florida West Coast Chapter





## **AUDIT METHODOLOGY**

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under [INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS](#). Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues.

## **ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)**

Each audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

## **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

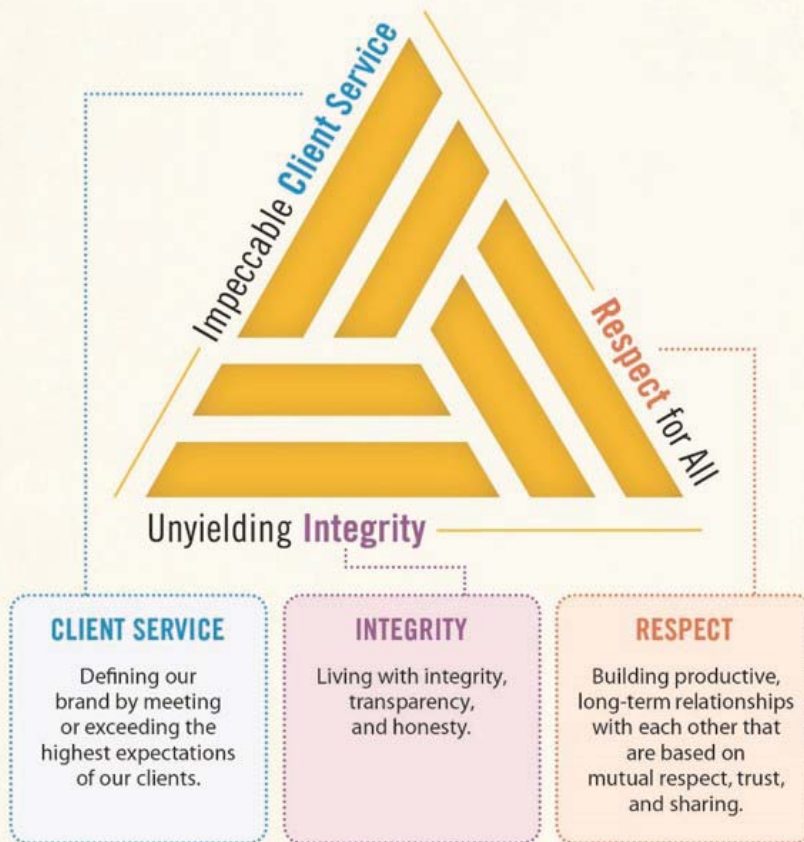
Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2013 by EideBailly, whose report was the most favorable possible.

In addition, we are registered with the PCAOB and our 2009, 2012 and 2015 PCAOB external inspection reports were also the most favorable possible—no audit deficiencies. The 2015 PCAOB report can be viewed at [http://pcaobus.org/Inspections/Reports/Documents/2015 Carr Riggs Ingram LLC.pdf](http://pcaobus.org/Inspections/Reports/Documents/2015_Carr_Riggs_Ingram_LL_C.pdf).

# SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.







## WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.



## CRInsights

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention



## NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

[Sign up at CRlcpa.com.](https://www.cricpa.com)

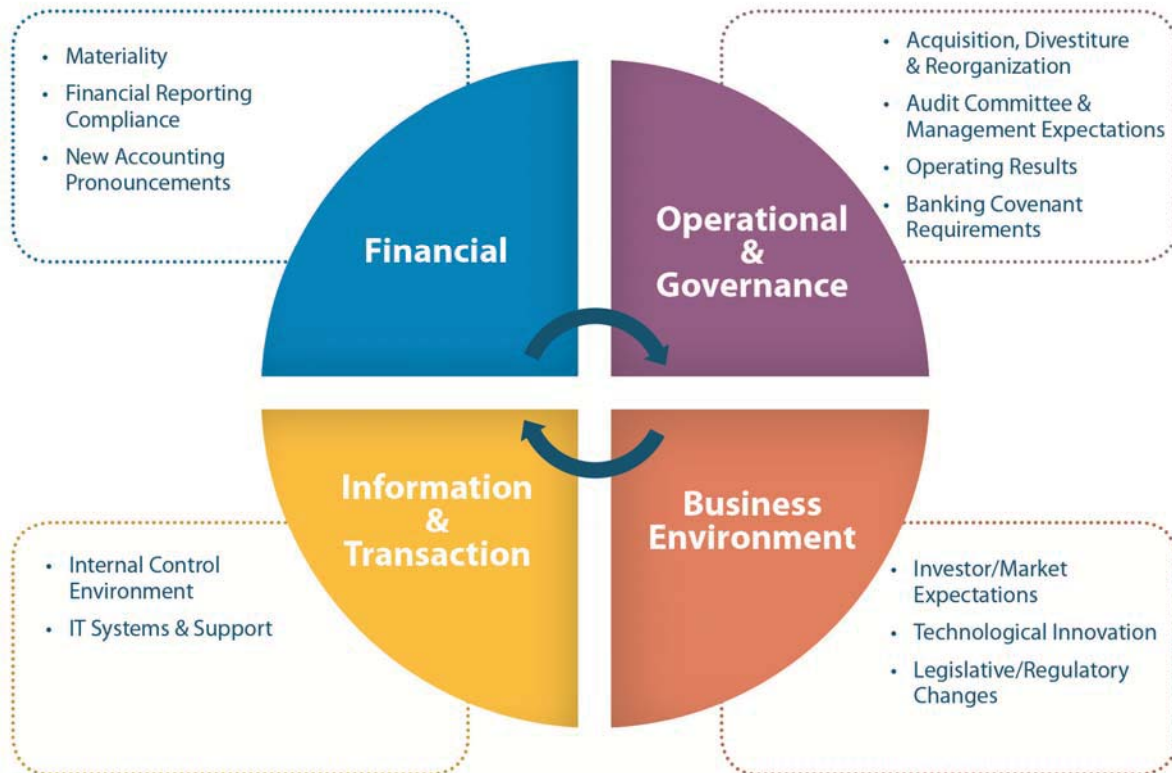


Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:





Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management’s processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client’s needs, requirements, and expectations. We work collaboratively with management and the City’s Internal Auditors to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on “key risks,” (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on “material” items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

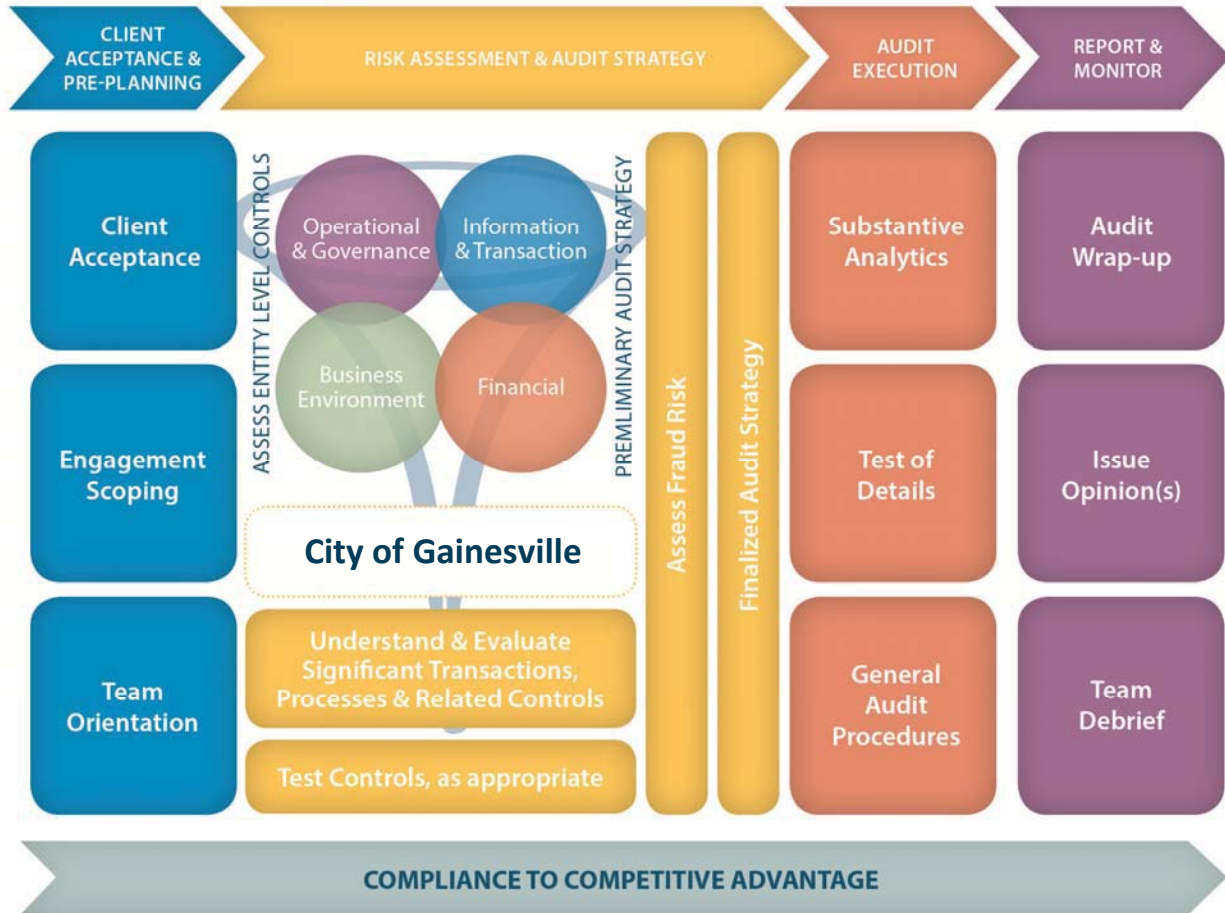
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by updating our mapping of the City’s financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



# CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client continuance and risk assessment procedures (as noted on the previous page) occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.







## Stage 1: Client Acceptance & Pre-planning

- Perform client acceptance procedures where necessary.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff to engagement based on client needs and assessed risk.

## Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
  - inquiry,
  - observation,
  - examination and
  - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

## Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
  - ratio analysis,
  - regression analysis,
  - trend analysis,
  - predictive tests or
  - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as "coverage" testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

## Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external de-briefing with our clients to improve.

# PROPOSED AUDIT STRATEGY



GAAP provides a conceptual framework for accounting, financial reporting, and disclosure. Your application of GAAP varies depending on your facts and circumstances—and interpretations.

Our general audit approach as described above is tailored to address the nature and inherent risk of each area. For significant areas, we will:

- Meet with management to gain an understanding of management’s processes and controls.
- Assess and test such controls, as necessary.
- Perform substantive analytical audit procedures and tests of details, as appropriate.

In certain complex areas, we may use functional specialists (e.g. information technology [IT], valuation of investments, and review of actuarial assumptions and calculations) to assist in the evaluation of complicated transactions and judgmental account balances. Additionally, we will review the financial statement disclosures and evaluate the overall transparency of the City’s financial reporting.

Taking into account various items related to the City’s, such as—but not limited to—industry expertise, knowledge of your organization, preliminary risk assessments, materiality, and the judgmental nature of the accounts, we have outlined below the key areas of audit focus and our proposed strategy.

PROPOSED AUDIT STRATEGY						
Significant Areas	Level of Risk	Test of Controls	Substantive Procedures			Notes
			Analytics	Test of Details	Use of CAATs	
Fraud risks	Medium	✓	✓	✓	✓	- Will meet AICPA requirements of fraud testing. - Fraud is considered an intentional act that results in a material misstatement of the financial statements. - We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.
Financial reporting	Medium	✓	✓	✓	✓	- Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.
Other estimates and contingencies	Medium	✓	✓	✓		- Compensated absences – we will perform tests of details and substantive analytics to substantiate accuracy of account balance.
Manual journal entries	Medium	✓		✓	✓	- Manual journal entries are risky.
Entity level controls	Medium	✓	✓	✓	✓	- We will gain an understanding of the control environment, risk assessment, monitoring, information and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach. - Our goal is to leverage management’s processes, organization charts and policy manuals, to the degree possible, which increases efficiency.
IT systems	High	✓	✓	✓	✓	- Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data. - The IT security, computer operations and program change controls for financially significant applications are vital.



# PROPOSED AUDIT STRATEGY



PROPOSED AUDIT STRATEGY						
Significant Areas	Level of Risk	Test of Controls	Substantive Procedures			Notes
			Analytics	Test of Details	Use of CAATs	
Capital assets and related expenditures	Medium	✓	✓	✓	✓	- Capital assets are significant due to the account balance and susceptibility to misappropriation.
Accounts payable and related expenditures	High	✓	✓	✓	✓	- Expenditures are significant due to the cut-off risk associated with transactions occurring close to the fiscal year-end -We will utilize the City's budget and budgetary process to assist in our analytical procedures over expenditures. - Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.
Payroll, related liabilities and payroll expenditures	High	✓	✓	✓	✓	- Payroll liability accounts and related expenditures are significant due to the account balance and payroll expenditures comprise a significant portion of the City's expenditures. -We will utilize the City's budget and budgetary process to assist in our analytical procedures over expenditures.
Long-term debt / debt covenants	High	✓	✓	✓		- Debt may be significant due to the size of account balance and covenants associated with debt. - Debt transactions may be significant due to potential complexities in recording and disclosing new debt issuances or debt refinancing transactions. - We will perform tests of compliance through substantive analytics and confirmation of certain data with creditors and other third-parties.
Revenue recognition	Medium	✓	✓	✓	✓	- We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area. -We will utilize the City's budget and budgetary process to assist in our analytical procedures over revenue.
Cash and cash equivalents	Low	✓		✓		- Cash is significant because of the large account balance and number of transactions impacting account.
Accounts receivable	Medium	✓	✓	✓	✓	- Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.



## Internal Controls

Given our recent history as the City's auditors, we understand the manner in which transactions are initiated, authorized, recorded, processed, and reported. We understand the benefits that are provided by the City's IT systems and, more importantly, we understand the risk to the City's internal controls that are posed by its IT systems.

The combined efforts of our engagement team will be utilized to help us update and document our understanding of the components of the internal control framework and the City's audit risks. We will make extensive use of the City's written material such as organizational charts, manuals and programs. We will use the knowledge acquired during previous audits of the City in order to effectively and efficiently perform this segment of the audit.

During the course of this engagement we will follow the AICPA's "risk assessment suite" of standards. Harold Monk (Gainesville Audit Partner) was the Vice Chair of the Auditing Standards Board (ASB) as this suite of standards was developed and promulgated. As the past Chairman of the ASB, Harold's intimate knowledge of the revolutionary "risk assessment standards" will prove to be very valuable to our audit engagement team.

We anticipate that we will find an effectively-designed internal control structure. We plan to test the City's controls with the ultimate objective of limiting the nature and extent of substantive audit procedures to be performed.

## Consolidated Annual Financial Report

As your current auditors, we are very familiar with your Consolidated Annual Financial Report (CAFR). We utilize multiple governmental specialist partners to assist in the review of the CAFR. Many of our governmental specialists have served as reviewers for the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

## Laws and Regulations

As your current auditors, we are very familiar with the laws and regulations that govern your operations. We are also familiar with the related audit requirements, including those relative to the federal and state financial assistance programs, so we will be able to effectively and efficiently test compliance requirements in accordance with applicable audit standards. Our testing will be governed by various authoritative sources including: Rules of the Auditor General; AICPA Audit and Accounting Guide; *Government Auditing Standards*; and applicable Single Audit requirements. Pursuant to such standards, our audit will be designed to test for material, rather than immaterial, instances of noncompliance.

## Fraud

The standards require the audit team to assess the risk of fraudulent financial reporting as well as the risk of misappropriation of assets. We assess those risks by:

- gaining an understanding of the financial transactions and their reporting



- interviewing members of management and other personnel involved in the financial reporting processes
- considering fraud risk factors that affect all organizations and those factors that specifically relate to you

In other words, we ask the tough questions. How could they “cook the books?” How could someone, or anyone, steal from the organization?

## Tests of Compliance

Our tests of compliance will be performed pursuant to the requirements of:

- *Government Auditing Standards* (the Yellow Book)
- Federal Single Audit Act and OMB Uniform Guidance for Federal Awards
- State Single Audit Act and Chapter 10.550, Rules of the Auditor General

Our sample sizes are determined by our sampling templates, which comply with audit requirements, and we obtain efficiencies where possible by leveraging off of testing performed in over areas.



# PROPOSED AUDIT TIMING

The following graphs depict the timing and key elements of our typical audit process.

TIMING OF AUDIT PROCEDURES														
PHASE	2017												2018	
	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>Client Acceptance &amp; Pre-Planning</b>														
Appointment of audit firm	█													
Ongoing consultation on major issues and developments	█	█	█	█	█	█	█	█	█	█	█	█	█	█
Meet with management to discuss business risks and scope	█	█					█							
Hold CRI engagement team planning meetings							█		█					
<b>Risk Assessment &amp; Audit Strategy</b>														
Gain understanding of significant processes and key controls						█	█							
Perform testing of key controls to reduce substantive testing							█	█						
Determine nature, timing and extent of substantive procedures								█	█					
Perform selected substantive procedures as of interim date								█	█					
Finalize and communicate plan to management/governance									█					
<b>Audit Execution</b>														
Conduct remaining substantive tests based on the results of audit procedures performed to date										█	█	█		
Discuss results of audit work with management												█		
<b>Report &amp; Monitor</b>														
Review annual report												█		
Meet with management/governance to discuss results of audit												█		
Issue audited financial statements												█		



### System Review Report

January 31, 2014

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

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC applicable to non-SEC issuers in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Eide Bailly LLP

[www.eidebailly.com](http://www.eidebailly.com)

800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7033 | T 612.253.6500 | F 612.253.6600 | EOE

# INSURANCE CERTIFICATE



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
09/24/16

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

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

<b>PRODUCER</b> Aon Insurance Services 159 East County Line Road Hatboro, PA 19040	<b>CONTACT NAME:</b> <b>PHONE (A/C, No, Ext):</b> <b>FAX (A/C, No):</b> <b>E-MAIL ADDRESS:</b>  <table style="width: 100%;"> <tr> <td style="text-align: center;">INSURER(S) AFFORDING COVERAGE</td> <td style="text-align: center;">NAIC #</td> </tr> <tr> <td>INSURER A : Continental Casualty Company (CNA)</td> <td></td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Continental Casualty Company (CNA)		INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Continental Casualty Company (CNA)															
INSURER B :															
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															
<b>INSURED</b> Carr, Riggs & Ingram, LLC 901 Boll Weevil Circle Enterprise, AL 36330															

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y / <input type="checkbox"/> N / A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability Insurance		ABF-188082305	01/30/16	01/30/17	\$1,000,000 per claim and in the annual aggregate

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

<b>CERTIFICATE HOLDER</b> City of Gainesville, General Government Purchasing 200 East University Ave., Rm 339 Gainesville, FL 32601	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
--	--

© 1988-2014 ACORD CORPORATION. All rights reserved.  
 ACORD 25 (2014/01) The ACORD name and logo are registered marks of ACORD



# DRUG-FREE WORKPLACE FORM



## DRUG-FREE WORKPLACE FORM

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that

Carr, Riggs & Ingram, LLC does:  
(Name of Business)

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for the drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Bidder's Signature      Frank Mason, Partner  
10/25/2016

Date

# BID INFORMATION SHEET



## CITY OF GAINESVILLE GENERAL GOVERNMENT PURCHASING DIVISION SURVEY BID INFORMATION

RFP #: CAUD-170010-DH

DUE DATE: October 27, 2016

SEALED PROPOSAL ON: Professional Auditing Services for General Government  
and Gainesville Regional Utilities

### IF YOU DO NOT BID

Please check the appropriate or explain:

- \_\_\_\_\_ 1. Not enough bid response time.
- \_\_\_\_\_ 2. Specifications not clear.
- \_\_\_\_\_ 3. Do not submit bids to Municipalities.
- \_\_\_\_\_ 4. Current work load does not permit time to bid.
- \_\_\_\_\_ 5. Delay in payment from Governmental agencies.
- \_\_\_\_\_ 6. Do not handle this item.
- \_\_\_\_\_ 7. Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Company: Carr, Riggs & Ingram, LLC

Address: 4010 NW 25th Place, Gainesville, FL 32606

Are you a minority business?    yes \_\_\_\_\_    no x \_\_\_\_\_

RFP (09/22/03)  
Rev. local pref. 10/1/04;7/25/05;10/05;4/06;10/06;3/07;10/11;05/12;03/16

This form Document No. P04-213 is a legal instrument approved by the City Attorney. Any deviations from its intended use should be authorized by the City Attorney



EXHIBIT A

## ARTICLE X. LOCAL PREFERENCE POLICY\*

\*Editor's note: Section 9 of Ord. No. 001261 states: "This ordinance shall become effective October 1, 2004, and shall be reviewed by the City Commission October 1, 2005, and unless extended by action of the City Commission, shall be deemed repealed effective March 31, 2006, provided that it shall remain applicable to new contracts solicited prior to repeal."

### Sec. 2-620. Findings of fact.

The city annually spends significant amounts on purchasing personal property, materials, and contractual services and in constructing improvements to real property or to existing structures. The dollars used in making those purchases are derived, in large part, from taxes, fees, and utility revenues derived from local businesses in the corporate city limits of Gainesville, and the city commission has determined that funds generated in the community should, to the extent possible, be placed back into the local economy. Therefore, the city commission has determined that it is in the best interest of the city to give a preference to local businesses in the corporate city limits of Gainesville in making such purchases whenever the application of such a preference is reasonable in light of the dollar-value of proposals received in relation to such expenditures.

(Ord. No. 001261, § 1, 3-29-04)

### Sec. 2-621. Definition.

"Local business" means the vendor has a valid occupational license, issued by the City of Gainesville at least six months prior to bid or proposal opening date, to do business in said locality that authorizes the business to provide the goods, services, or construction to be purchased, and a physical business address located within the limits of said locality, in an area zoned for the conduct of such business, from which the vendor operates or performs business on a day-to-day basis. Post office boxes are not verifiable and shall not be used for the purpose of establishing said physical address. In order to be eligible for local preference, the vendor must provide a copy of the occupational license.

(Ord. No. 001261, § 2, 3-29-04)

### Sec. 2-622. Local preference in purchasing and contracting.

In bidding of, or letting contracts for procurement of, supplies, materials, equipment and services, as described in the purchasing policies, the city commission, or other purchasing authority, may give a preference to local businesses in making such purchase or awarding such contract in an amount not to exceed five percent of the local business' total bid price, as described below, and in any event the cost differential should not exceed \$25,000.00. Total bid price shall include not only the base bid price but also all alterations to that base bid price resulting from alternates which were both part of the bid and actually purchased or awarded by the city commission or other authority. In the case of requests for proposals, letters of interest, best evaluated bids, qualifications or other solicitations and competitive negotiation and selection in which objective factors are used to evaluate the responses, local businesses are assigned five percent of the total points of the total evaluation points.

(Ord. No. 001261, § 3, 3-29-04)

### Sec. 2-623. Exceptions to local preference policy.

The preference set forth in this Article X shall not apply to any of the following purchases or contracts:

- (1) Good or services provided under a cooperative purchasing agreement;



## EXHIBIT A

- (2) Contracts for professional services procurement of which is subject to the Consultants' Competitive Negotiation Act (F.S. § 287.055) or subject to any competitive consultant selection policy or procedure adopted or utilized by the city commission or charter officer;
- (3) Purchases or contracts which are funded, in whole or in part, by a governmental entity and the laws, regulations, or policies governing such funding prohibit application of that preference; or
- (4) Purchases made or contracts let under emergency or noncompetitive situations, or for litigation related legal services, etc., as such are described in the city's purchasing policies;
- (5) Purchases with an estimated cost of \$50,000.00 or less;
- (6) Application of local preference to a particular purchase, contract, or category of contracts for which the city commission is the awarding authority may be waived upon written justification and recommendation of the charter officer and approval of the city commission. The preferences established herein in no way prohibit the right of the city commission or other purchasing authority to compare quality or fitness for use of supplies, materials, equipment and services proposed for purchase and compare qualifications, character, responsibility and fitness of all persons, firms, or corporations submitting bids or proposals. Further, the preferences established herein in no way prohibit the right of the city commission or other purchasing authority from giving any other preference permitted by law in addition to the preference authorized herein.

(Ord. No. 001261, § 4, 3-29-04)

### **Sec. 2-624. Application, enforcement.**

The local preference shall apply to new contracts for supplies, materials, equipment and services first solicited after October 1, 2004. This article shall be implemented in a fashion consistent with otherwise applicable city purchasing policies and procedures.

(Ord. No. 001261, § 5, 3-29-04)



You payment was processed. Print this tax receipt for your records. It was also sent to wbird@cricpa.com



**Online Business Tax Receipt<sup>(1)</sup>**

Business Name **CARR, RIGGS & INGRAM, LLC**

Business Tax ID **38560**

This constitutes your business tax receipt for 10/1/2016 - 9/30/2017.

Your business tax(es) for the current fiscal year **10/1/2016 - 9/30/2017** are as follows:

**Business Categories**

ID	Service Name	Tax Amount	Explanation of Calculations
1000	STATE LICENSE/CERTIFICATION REQUIRED	\$0.00	
1870	ACCOUNTANT/AUDITOR	\$525.00	Per item fee \$105.00. Value submitted for taxation is 18.
<b>TOTAL DUE:</b>		<b>\$525.00</b>	

Please note that the maximum charge for any single service is \$525

**Amount Due on *Tuesday, September 13, 2016* is **\$525.00****

(1) This page will serve as your business tax receipt for the fiscal year 10/1/2016 - 9/30/2017.

Payments must be time-stamped by 11:59 pm on Monday, October 03, 2016 in order to avoid late fees.

Please, note that a home occupation permit may be required for this location, someone will contact you upon review of the information

<https://eservices1.cityofgainesville.org/BusinessTax/6/TaxReceipt.aspx?xmlResponse=<RESPONSE><T...> 9/13/2016





**CITY OF GAINESVILLE**

Customer Copy

**BUSINESS TAX STATEMENT**

TAX YEAR BEGINS OCTOBER 1, 2016

AND ENDS SEPTEMBER 30, 2017

TREASURY DIVISION OF THE DEPARTMENT OF FINANCE

bmailto:cityofgainesville.org

**BUSINESS TAX NO.**

**38560**

*BUSINESS NAME AND MAILING ADDRESS*

8/31/2016

CARR, RIGGS & INGRAM, LLC

PO BOX 13494  
GAINESVILLE, FL 32604

*BUSINESS LOCATION*  
4010 NW 25TH PL

*BUSINESS PHONE*  
352-372-6300

*BUSINESS E-MAIL*  
wbird@cricpa.com

Based on your most recent information update, the following is an estimate of your taxes due. These amounts may change if your information has changed.

CATEGORY	DESCRIPTION	TAX FEE
1000	STATE LICENSE/CERTIFICATION REQUIRED	\$0.00
1001	FICTITIOUS NAME REQUIREMENT	\$0.00
1870	ACCOUNTANT/AUDITOR	\$525.00
9905	PARTIAL PAYMENT	\$0.00
<b>TOTAL TAX DUE ON OR BEFORE 10/3/2016</b>		<b>\$525.00</b>

**BUSINESS TAX ACCOUNT INFORMATION VERIFICATION**

Before making payment, verify that the Business Location, Mailing Address, Business Phone, and Business Email above are correct. If changes need to be made, please call (352) 334-5024.

**METHODS OF PAYMENT**

1. PAY ONLINE AT <http://www.cityofgainesville.org> (CHOOSE "ONLINE SERVICES"), OR
2. IN PERSON OR COURIER DELIVERY AT CITY HALL, 200 E. UNIVERSITY AVE., 3RD FLOOR, GAINESVILLE, FL 32601. MONDAY THROUGH THURSDAY FROM 7AM TO 6PM AND FRIDAY 8AM TO 3:30PM (DO NOT MAIL PAYMENTS TO THIS ADDRESS)
3. MAILING ADDRESS: PO BOX 490, STA. 47, GAINESVILLE, FL 32627.

**PENALTIES FOR LATE PAYMENTS (Receipt based on online payment time stamp)**

Fee schedules based on receipt date:	Penalty	Total due
Received on or after October 4, 2016, but before November 1, 2016	\$52.50	\$577.50
Received on or after November 1, 2016, but before December 1, 2016	\$78.75	\$603.75
Received on or after December 1, 2016, but before January 1, 2017	\$105.00	\$630.00
Received on or after January 1, 2017	\$131.25	\$656.25

Payments not received on or before Friday, March 31, 2017 will be assessed an additional STATUTORY PENALTY OF \$250.

**APPROVED AS/FINANCE DIRECTOR**

Florida Statutes require the City to obtain certain documentation PRIOR to the issuance of a business tax receipt. Please e-mail (bdocs@cityofgainesville.org) or fax (352-393-8316) the following documentation:

- A copy of the current fictitious name registration or completed affidavit
- A copy of the current state certificate, registration or license for each licensed professional

If your business does not have current copies of the required documentation on file with the City, you will NOT receive a business tax receipt. You may pay your business tax online prior to submitting the required documents, and a business tax receipt will be e-mailed to you after the required documents are received and verified.

ALL CITY, STATE AND FEDERAL REQUIREMENTS MUST BE MET IN ORDER TO LEGALLY OPERATE A BUSINESS, PROFESSION OR OCCUPATION WITHIN THE CORPORATE LIMITS OF GAINESVILLE, FLORIDA. PAYMENT OF BUSINESS TAXES AND A RECEIPT FOR PAYMENT DO NOT IMPLY THAT A BUSINESS HAS COMPLIED WITH ANY OR ALL OTHER RELEVANT STATUTORY AND REGULATORY PROVISIONS. THE CITY OF GAINESVILLE DOES NOT REFUND BUSINESS TAXES PAID IN ERROR UNLESS THE ERROR IS A CLERICAL MISTAKE MADE BY THE CITY.

If you have any questions about the Business Tax requirements or process, email bmailto:cityofgainesville.org or call 352-334-5024

**Thank you for doing business in the City of Gainesville!**



# ZONING COMPLIANCE PERMIT



Planning and Development Services Department  
Planning Division  
P.O. Box 490, Station 12  
Gainesville, FL 32627-0490  
P: (352) 334-5023  
F: (352) 334-3259

## Zoning Compliance Approval Form

**For Office Use Only**  
ZCP #: ZC-16-00316 Date: 10/4/2016  
 ZCP Approved     ZCP Approved with Conditions     ZCP Denied



A Zoning Compliance Approval Form must be completed for the following: Zoning approval for non-residential uses, Building Inspections Department approval (Change of Use or Occupancy Permit, if needed), and Business License Tax. **Please be aware that Day Care Centers, Assisted Living Facilities, Group Homes and Businesses** moving into new location may require additional permits and/or approvals, please contact the Building Inspections Department at (352) 334-5050.

Please read and initial the following statements:

- I understand that I must Comply with the Current Florida Building Code through the Building Inspections Department (352) 334-5050, the Current Florida Fire Prevention Code through the Gainesville Fire Rescue Risk Reduction Bureau (352) 334-5065, and obtain any necessary permits for Construction and Remodeling.
- I understand that I must obtain a Local Business Tax Receipt (Business License) through the Finance Department (352) 334-5024.
- I understand that falsifying any information may result in my Zoning Compliance Approval being revoked.

**After completing this page, forward the document to the Planning Department (drop off, mail, fax, or e-mail) for processing. After the Zoning Compliance Approval Form is processed, it will be returned to the Applicant as requested at the bottom of this page of the application.**

### Part 1 – To be completed by Applicant

New Application                             Renewing Application for Business License

Name of Business: CARR, RIGGS AND INGRAM, LLC

Address of Business: 4010 NW 25TH PLACE

City: GAINESVILLE                            State: FL                            Zip Code: 32606

Business Phone #: (352) 372-6300                            Fax: (352) 375-1583

Proposed Use of Premises: CERTIFIED PUBLIC ACCOUNTING FIRM

Applicants Name: FRANK MASON

Mailing Address: PO BOX 13494

City: GAINESVILLE                            State: FL                            Zip Code: 32606

Business Phone #: (352) 372-6300                            E-Mail Address: FMASON@CRICPA.COM

Signature of Applicant: Frank Mason                            Date: 10/4/2016

Return to Applicant by:     Pick up at Thomas Center     Regular Mail     Fax     E-mail

<http://www.cityofgainesville.org/PlanningDepartment.aspx>

# ZONING COMPLIANCE PERMIT



Planning and Development Services Department  
Planning Division  
P.O. Box 490, Station 12  
Gainesville, FL 32627-0490  
P: (352) 334-5023  
F: (352) 334-3259

## Zoning Compliance Approval Form

### Part 2 – To be completed by staff

#### Planning Division Analysis

Initial Review Date: 10/4/2016 Tax Parcel Number: 06107 - 005 - 000  
Map Number: 3644 Zoning District: MU2 SIC Code: 8721

#### Murphy Wellfield Protections Permit

Located in Wellfield Zone: [ ] Yes  No Primary Secondary Tertiary  
Permit Required: EXEMPTION  WELLFIELD SPECIAL USE PERMIT WELLFIELD PERMIT  
Conditions or Comments: \_\_\_\_\_

Special Overlay Plans or Districts: [ ] Yes  No  
[ ] Central Corridors [ ] NW 39<sup>th</sup> Avenue [ ] Corporate Park  
[ ] Traditional City [ ] University Heights [ ] SW 13<sup>th</sup> Street  
[ ] Five Points [ ] Gateway Street [ ] Special Environmental Overlay  
[ ] Idylwild-Serenola [ ] College Park [ ] Significant Ecological Communities

Parking Standard for Zoning District  
Parking Standard, Vehicle: 1 per 300SF Bicycles: 10% of Vehicle Standard  
Comments: \_\_\_\_\_

SIGNATURE/PLANNING DIVISION Michael J. Hoge DATE: 10/4/2016

This form is available in the Online Forms page on our website: <http://planning.cityofgainesville.org>

# CERTIFICATE OF COMPLIANCE WITH LIVING WAGE



EXHIBIT B

## CITY OF GAINESVILLE

### CERTIFICATION OF COMPLIANCE WITH LIVING WAGE

**The undersigned** hereby agrees to comply with the terms of the Living Wage Ordinance and to pay all covered employees, as defined by City of Gainesville Ordinance 020663 as amended at 030168 (Living Wage Ordinance), during the time they are directly involved in providing covered services under the contract with the City of Gainesville for \_\_\_\_\_ a living wage of \$ \_\_\_\_\_ per hour to covered employees who receive Health Benefits from the undersigned employer and \$ \_\_\_\_\_ per hour to covered employees not offered health care benefits by the undersigned employer.

Name of Service Contractor/Subcontractor: _____
Address: _____
Phone Number: _____
Name of Local Contact Person _____
Address: _____
Phone Number: _____
\$ _____ (Amount of Contract)

Signature: Frank Mason Date: 10/25/2016

Printed Name: Frank Mason

Title: Partner

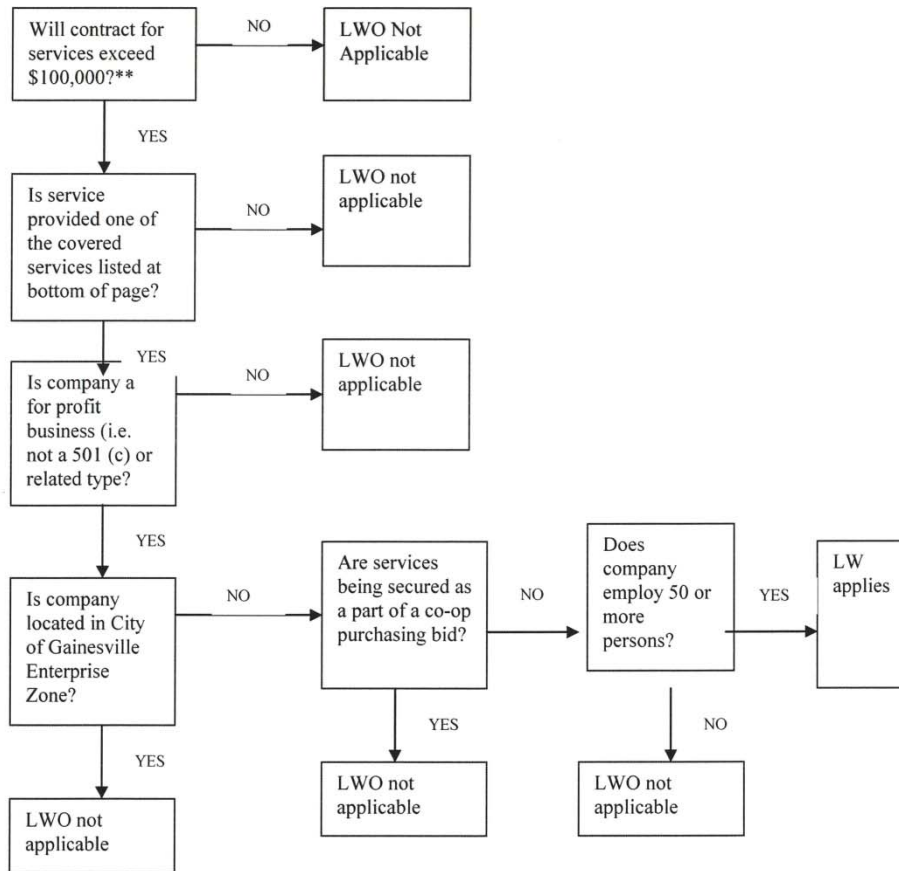
# LIVING WAGE DECISION TREE



EXHIBIT C

## LIVING WAGE DECISION TREE

While not all encompassing, the following is provided as a guideline for contractors in determining whether the City of Gainesville Living Wage Ordinance applies to their firm in the performance of specified service contracts for covered services\* with the City. Contractors are advised to review the entire text of the Living Wage Ordinance in conjunction with this guideline.



\***Covered Services:** food preparation and/or distribution; custodial/cleaning; refuse removal; maintenance and repair; recycling; parking services; painting/refinishing; printing and reproduction services; landscaping/grounds maintenance; agricultural/forestry services; and construction services  
 \*\*Total value of contract.



Exhibit D

## LIVING WAGE COMPLIANCE

See Living Wage Decision Tree (Exhibit C hereto)

Check one:

- Living Wage Ordinance does not apply  
(check all that apply)
- Not a covered service
  - Contract does not exceed \$100,000
  - Not a for-profit individual, business entity, corporation, partnership, limited liability company, joint venture, or similar business, who or which employees 50 or more persons, but not including employees of any subsidiaries, affiliates or parent businesses.
  - Located within the City of Gainesville enterprise zone.
- Living Wage Ordinance applies and the completed Certification of Compliance with Living Wage is included with this bid.

NOTE: If Contractor has stated Living Wage Ordinance does not apply and it is later determined Living Wage Ordinance does apply, Contractor will be required to comply with the provision of the City of Gainesville's living wage requirements, as applicable, without any adjustment to the bid price.





Exhibit E

**PROPOSAL RESPONSE FORM – SIGNATURE PAGE**

(submit this form with your proposal)

TO: City of Gainesville, Florida  
200 East University Avenue  
Gainesville, Florida 32601

PROJECT:

RFP/RFQ#:

RFP/RFQ DUE DATE:

Proposer's Legal Name: Carr, Riggs & Ingram, LLC

Proposer's Alias/DBA: CRI

Proposer's Address: 4010 NW 25th Place

Gainesville, FL 32606

**PROPOSER'S REPRESENTATIVE (to be contacted for additional information on this proposal)**

Name: Frank Mason Telephone Number (352) 372-6300

Date: 10/25/2016 Fax Number (352) 375-1583

Email address fmason@cricpa.com

**ADDENDA**

The Proposer hereby acknowledges receipt of Addenda No.'s 1 - 9/28/16 , 2 - 10/3/16, 3 - 10/17/16 to these Specifications.

**TAXES**

The Proposer agrees that any applicable Federal, State and Local sales and use taxes, which are to be paid by City of Gainesville, are included in the stated bid prices. Since often the City of Gainesville is exempt from taxes for equipment, materials and services, it is the responsibility of the Contractor to determine whether sales taxes are applicable. The Contractor is liable for any applicable taxes which are not included in the stated bid prices.

**LOCAL PREFERENCE (check one)**

Local Preference requested:  YES  NO

A copy of your Business tax receipt and Zoning Compliance Permit should be submitted with your bid if a local preference is requested.

**QUALIFIED LOCAL SMALL BUSINESS STATUS (check one)**

Is your business qualified as a Local Small Business in accordance with the City of Gainesville Small Business Procurement Program? (Refer to Definitions)  YES  NO





Exhibit E

**SERVICE-DISABLED VETERANS' BUSINESS (check one)**

Is your business certified as a service-disabled veterans' business?  YES  NO

**LIVING WAGE COMPLIANCE**

See Living Wage Decision Tree (Exhibit C hereto)

**Check One:**

- Living Wage Ordinance does not apply (check all that apply)
  - Not a covered service
  - Contract does not exceed \$100,000
  - Not a for-profit individual, business entity, corporation, partnership, limited liability company, joint venture, or similar business, who or which employees 50 or more persons, but not including employees of any subsidiaries, affiliates or parent businesses.
  - Located within the City of Gainesville enterprise zone.
- Living Wage Ordinance applies and the completed Certification of Compliance with Living Wage is included with this bid.

NOTE: If Contractor has stated Living Wage Ordinance does not apply and it is later determined Living Wage Ordinance does apply, Contractor will be required to comply with the provision of the City of Gainesville's living wage requirements, as applicable, without any adjustment to the bid price.

**SIGNATURE ACKNOWLEDGES THAT: (check one)**

- Proposal is in full compliance with the Specifications.
- Proposal is in full compliance with specifications except as specifically stated and attached hereto.

Signature also acknowledges that Proposer has read the current City of Gainesville Debarment/Suspension/Termination Procedures and agrees that the provisions thereof shall apply to this RFP.

ATTEST:



Signature  
By: ROBERT LEMMON

Title: MANAGER

(CORPORATE SEAL)  
PROPOSER:



Signature  
By: Frank Mason

Title: Partner

# CONSULTANTS/FIRMS CERTIFICATION



ATTACHMENT A



## CITY OF GAINESVILLE, FLORIDA

### CONSULTANTS/FIRMS CERTIFICATION

RFP # CAUD-170010-DH for Professional Auditing Services

The City of Gainesville requires, as a matter of policy, that any Consultant or firm receiving a contract or award resulting from the Request for Proposals issued by the City of Gainesville, Florida, shall make certification as below. Receipt of such certification, under oath, shall be a prerequisite to the award of contract and payment thereof.

I (we) hereby certify that if the contract is awarded to me, our firm, partnership, or corporation, that no members of the elected governing body of City of Gainesville, nor any professional management, administrative official or employee of the City, nor members of his or her immediate family, including spouse, parents, or children, nor any person representing or purporting to represent any member or members of the elected governing body or other official, has solicited, has received or has been promised, directly or indirectly, any financial benefit, including but not limited to a fee, commission, finder's fee, political contribution, goods or services in return for favorable review of any Proposal submitted in response to the Request for Proposals or in return for execution of a contract for performance or provision of services for which Proposals are herein sought.

Carr, Riggs & Ingram, LLC  
NAME OF BUSINESS

BY: Frank Mason  
SIGNATURE

Frank Mason, Partner  
NAME & TITLE, TYPED OR PRINTED

4010 NW 25th Place  
MAILING ADDRESS

Gainesville, FL 32606  
CITY, STATE, ZIP CODE

(352) 372-6300  
TELEPHONE NUMBER

(352) 375-1583  
FAX NUMBER

fmason@cricpa.com  
EMAIL ADDRESS

Sworn to and subscribed before me

this 25 day of  
October, ~~2008~~ 2016

Mary E. Estergall  
Signature of Notary  
Notary Public, State of \_\_\_\_\_

Personally Known  
OR

Produced Identification \_\_\_\_\_

Type: \_\_\_\_\_

DUNS Number: #127510790

Company Tax ID # 72-1396621





CAUD-170010-DH  
Professional Auditing Services

## ADDENDUM NO. 1



Date: September 28, 2016 Bid Date: October 27, 2016  
at 3:00 P.M. (Local Time)

RFP Name: Professional Auditing Services for General Government Bid No.: CAUD-170010-DH  
And Gainesville Regional Utilities

NOTE: This Addendum has been issued only to the holders of record of the specifications.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), October 13, 2016. Questions may be submitted as follows:  
Email: [holders@cityofgainesville.org](mailto:holders@cityofgainesville.org)  
or  
Faxed (352) 334-3163  
Attention: Diane Holder

2. Please find attached:

- a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters)) distributed during mandatory pre-bid meeting.

### 3. D. NON-MANDATORY PRE-PROPOSAL CONFERENCE

Please add the following:

A teleconference option is available to interested participants as follows:

Conference Participant:

1. At the specified time, dial the Dial-in Number 844-809-3799
2. When prompted, enter your Conference Code.
3. Your Conference Code is 5576566553

Participant Star Commands

4. Mute – Participants can mute/unmute their own lines by pressing \*6

# ADDENDUM 1



CAUD-170010-DH  
Professional Auditing Services

The following are answers/clarifications to questions received prior to the non-mandatory pre-bid conference:

4. Question: We have reviewed the RFP to provide Professional Auditing Services for General Government and Gainesville Regional Utilities. Is there any way we can attend the pre-proposal conference via conference call, please?

Answer: See #3 above.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 1 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

### CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 1 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Carr, Riggs & Ingram, LLC  
BY: *Frank Mason*  
Frank Mason, Partner  
DATE: 10/25/2016



CAUD-170010-DH  
Professional Auditing Services

## ADDENDUM NO. 2



Date: October 3, 2016 Bid Date: October 27, 2016  
at 3:00 P.M. (Local Time)

RFP Name: Professional Auditing Services for General Government And Gainesville Regional Utilities Bid No.: CAUD-170010-DH

NOTE: This Addendum has been issued only to the holders of record of the specifications and attendees of the non-mandatory pre-bid conference held on September 29, 2016.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), October 13, 2016. Questions may be submitted as follows:
  - Email: [holders@cityofgainesville.org](mailto:holders@cityofgainesville.org)
  - or
  - Faxed (352) 334-3163
  - Attention: Diane Holder
  
2. Please find attached:
  - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters)) distributed during mandatory pre-bid meeting.
  - b) List of pre-bid dial-in participants
  - c) Copy of the Pre-Bid sign-in sheet for your information.
  - d) Current contract
  
3. Diane Holder, Purchasing Division, discussed bid requirements.
  - a. Sign-in Sheet is circulating. A teleconference option was offered.
    - i. If you have dialed-in, please email your information (Business name, address, your name, email address, phone number and fax number) to Diane Holder.
  - b. Discussed bid due date, time and delivery location.
    - i. Deliver (or have delivered) to Purchasing office no later than by 3PM on October 27, 2016.
    - ii. Any bids received after 3:00 p.m. on that date will not be accepted.
  - c. Send questions in writing to Diane Holder via email or fax.
    - i. All communication through Diane Holder or Purchasing staff only. Do not communicate with other City staff.
  - d. Various forms are to be completed and returned with your bid.
    - i. Sign, date and return all Addenda.

Addendum #2-1





*The following are answers/clarifications to questions received at the non-mandatory pre-bid conference:*

4. Question: If you submit a proposal for both, are they evaluated independently or together?  
Answer: They will be evaluated independently.
5. Question: Page 2, C. Proposal Submission. Please clarify the number of submittals?  
Answer: One original and **seven** (7) copies for total of 8.
6. Question: What is the composition of the evaluation committees?  
Answer: Brecka Anderson, Amy Spitzer, and Dan Smierciak for General Government and Eileen Marzak, Claudia Rasnick and Len Loria for GRU.
7. Question: For GRU, there are procedures leading to bond issuances, I see there is an anticipated a bond issuance in the next couple fiscal years during the contract period, what are the typical procedures that are required?  
Answer: Currently (and it may change), the remarketing agents require Agreed Upon Procedures and it depends on when the bond or other debt issuance is going to occur, so it could be at fiscal year-end or it could be another point in time (such as the end of a quarter) .
8. Question: But they are typically agreed upon procedures?  
Answer: Typically, currently.
9. **NOTE:** Section V-General Provisions, B General Terms and Conditions #7. Term. This will be an initial three year contract with the option to renew for two 2-year extensions.
10. Question: Please clarify the years. Is it September 30, 2017 going forward?  
Answer: Yes, September 30, 2017 going forward.
11. Clarification: For an overview of how the process will go. Teams will be performing the evaluation on the technical and written proposals. For firms deemed qualified, Purchasing staff will open Fee proposals and assign points. More than likely we will have oral interviews; GRU has decided to have interviews, but General Government is still deciding. The City Auditor is the Contract Coordinator and, after receiving the team evaluations and the scoring process complete, will make a recommendation to the Audit and Finance Committee on the final ranking which then goes to the City Commission for final approval. We are projected to bring that recommendation to the Audit and Finance Committee in January 2017 and the City Commission in February 2017. This way, we will have contract in place to do any interim field work for spring or summer for 2017.
12. Question: On page 4, Item K and Exceptions to the RFP unless it's specifically stated. A quick read page, I haven't seen anywhere in here where there are specific areas where we are not allowed to take exceptions. In the General Terms and Conditions on page 18, if we take exception for example to the indemnification clause in number 4, are you expecting a red line "we don't agree with this" or "this is how we would like to see this" or how would you that presented?

Addendum #2-2





Answer: You may submit exceptions as stated in Item K "...All exceptions taken must be specific, and the Proposer must indicate clearly what alternative is being offered to allow the City a meaningful opportunity to evaluate and rank proposals..."

13. Question: Can we get a copy of the contract to use as a template?

Answer: Please refer to the current contract (attached) as a template. This does not include any current changes in law.

*The following are answers/clarifications to questions received after the non-mandatory pre-bid conference:*

14. Question: May we please receive a copy of the General Government prior year financial statements?

Answer: Documents are available at: <http://www.cityofgainesville.org/Portals/0/bf/CAFR%202015.pdf>

15. Question: How many auditors were in the field last year and for approximately how many days during the General Government audit?

Answer: 3 – 4 auditors. 2 weeks during interim and about a month for final.

16. Question: What was the prior year fee for the General Government audit?

Answer: The FY16 audit fees for General Government are as follows:

General Government	\$ 97,599
Wild Spaces Public Places	3,500
Community Redevelopment Agency	<u>5,000</u>
Total FY16 Audit Fees	<u>\$106,099</u>

17. Question: Who is responsible for preparing the General Government financial statements and notes?

Answer: The City prepares the financial statements and the notes with the auditing firm reviewing and consulting?

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 2 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

### CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 2 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Carr, Riggs & Ingram, LLC

BY: Frank Mason, Partner Frank Mason

DATE: 10/25/2016



CAUD-170010-DH  
Professional Auditing Services

## ADDENDUM NO. 3



Date: October 17, 2016 Bid Date: October 27, 2016  
at 3:00 P.M. (Local Time)

RFP Name: Professional Auditing Services for General Government Bid No.: CAUD-170010-DH  
And Gainesville Regional Utilities

NOTE: This Addendum has been issued only to the holders of record of the specifications and attendees of the non-mandatory pre-bid conference held on September 29, 2016.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

*The following are answers/clarifications to questions received after the non-mandatory pre-bid conference:*

1. Question: When are the books closed and ready for audit?  
Answer: GRU's response—the books will be closed and ready for audit by the last week in November.  
GG's response – the books close mid to late December.
2. Question: What is the current or desired audit fieldwork schedule for preliminary and final fieldwork?  
Answer: GRU's response—the desired preliminary fieldwork dates are August timeframe and the final fieldwork dates would begin the last week of November.  
GG's response – currently the preliminary is early September and the final is the end of November.
3. Question: What level of assistance does GRU staff give for the audit, i.e. schedules prepared, etc.?  
Answer: GRU staff prepares all lead schedules which will tie to the financial balances for the balance sheet and prepares all supporting documentations, including excel files.
4. Question: Does GRU staff prepare the financial statement and notes to the financial statements?  
Answer: GRU prepares the MD&A, financial statements and all notes.
5. Question: What is the due date for the reports? The 2015 report was dated February 24, 2016. Were there any unusual circumstances in the 2015 audit?  
Answer: GRU's response—the final due dates for the audit reports is February 25<sup>th</sup> if circumstances on GRU's side cause the reports to be delayed (for example, GASB 68 entries). GRU's expectation is that January 15<sup>th</sup> is the date that all reports are finalized and the financial statements are issued. GASB 68 delayed the issuance of the financial statement for the 2015 audit.  
GG's response – the due date for the reports is six months after the fiscal year end.

Addendum #3-1



6. Question: How many estimated hours are done for current fieldwork, i.e. number and level of staff, how many days on site, etc.?  
Answer: GRU's response—estimated hours are unknown. GRU noted for preliminary fieldwork, there are 4-5 people on site for 8-10 days (audit manager and staff/partner for a portion of the time). GRU noted for final fieldwork there are 4-6 people on site for three weeks (audit manager and staff/partner for a larger portion of the time than preliminary).  
GG's response – 3-4 auditors. 2 weeks during interim and about a month for final.
7. Question: What were the 2015 audit fees for the GRU audit?  
Answer: \$141,719
8. Question: Does GRU finance staff provide the valuation of derivative instruments marked to market at year end and write the note to the financial statements?  
Answer: Third parties provide the valuations. GRU staff prepares the note.
9. Question: Does GRU anticipate requiring an audit under the Uniform Guidance (single audit) for the 2017 audit year?  
Answer: No.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 3 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

#### CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 3 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Carr, Riggs & Ingram, LLC  
BY: *Frank Mason*  
Frank Mason, Partner  
DATE: 10/25/2016

Addendum #3-2