

Pinellas County Licensing Board

August 15, 2024

Proposal to Provide Financial Audit Services

Engagement Partner

Allison Harrell, CPA
Shareholder, Assurance Services
(D) 850.521.3165 | (E) aharrell@thf-cpa.com

Thomas Howell Ferguson P.A. CPAs

2615 Centennial Blvd., Ste. 200
Tallahassee, FL 32308
(P) 850.668.8100 | (F) 850.668.8199
www.thf.cpa

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Cover Letter



Certified Public Accountants

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August 15, 2024

Pinellas County Licensing Board

Thomas Howell Ferguson, P.A. CPAs, the primary contractor, and Law, Redd, Crona & Munroe, P.A., the subcontractor (collectively, the Firm), are extremely pleased to submit our proposal to conduct the annual audit for the Pinellas County Licensing Board (PCLB). PCLB is a valued client, and you can be assured that the engagement will continue to command immediate attention and priority service from the Firm.

Our Firm is committed to quality and our profession. We are a member of the American Institute of Certified Public Accountants (AICPA) Government Audit Quality Center (GAQC), a resource developed for government auditors to stay ahead of industry trends, audit risk, and regulatory compliance requirements. One of our engagement shareholders recently served on the GAQC Executive Committee. Membership in this committee requires enhanced educational and quality control programs that directly benefit our clients. In addition to the GAQC, our professionals are involved in various leadership roles with the Florida Institute of Certified Public Accountants (FICPA) and the AICPA, which keep us in front of industry trends that are likely to impact our profession and our clients. We also serve as speakers for numerous government organizations, such as the Florida Government Finance Officers Association, the Institute of Internal Auditors, and the Association for Government Accountants. Serving as speakers helps us stay current on changes to government accounting and auditing standards, internal control trends, information technology risks, and other issues that impact our government clients.

Our Firm's size and depth of resources allow us to serve numerous significantly sized clients simultaneously without sacrificing responsive and specialized services. As identified in our proposal, we currently provide audit services to various government entities and multiple large not-for-profit and quasi-governmental entities. Those engagements range from several hundred to several thousand hours annually and involve evaluating complex internal control systems, issuing financial statements in accordance with Government Auditing Standards, and complying with Uniform Grant Guidance. Our combined governmental services team brings significant experience to PCLB and has the depth of resources to devote a specialized team of professionals to its audit.

Through our tenure as the PCLB's auditors, we have developed a very knowledgeable team of professionals of your organization's operations, control systems, IT functions, and compliance requirements. As our team has gained experience and tenure, they have been promoted to new levels of responsibility and assigned new roles in the engagement. This rotation of the team responsibilities has effectively brought a fresh look to the audit approach and the related risk assessments on a regular basis. Our team's depth, extensive experience with government entities, intricate knowledge of PCLB, and professional leadership make us the most qualified Firm to serve you.



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This assignment requires technical expertise and seasoned experience on the part of those who serve you. We have both. More importantly, we have the resources, energy, ingenuity, creativity, and, most of all, the commitment to accomplish the engagement objectives in the timeframe set forth in your SOW.

We thank you for considering our firm and look forward to continuing our professional relationship with you. Our team is committed to exceeding your expectations for service while earning your trust and confidence. The information provided in our proposal is confidential, and we respectfully request that you not share our proposal with any individuals or organizations who are not involved in the selection process. I am authorized to make representations for and bind the proposer, Thomas Howell Ferguson P.A. CPAs. If you should need additional information, please do not hesitate to contact me at (850) 668-8100 or by email at aharrell@thf-cpa.com.

Sincerely,

A handwritten signature in black ink that reads "Allison J. Harrell". The signature is fluid and cursive.

Allison Harrell, CPA
Shareholder, Assurance Services



Firm Overview

Firm Overview

We are pleased to present our credentials to continue providing services to the Pinellas County Licensing Board (PCLB). You will be a valued client, and you can be assured that the engagement will command immediate attention and priority service from our firm. We have the professional skills, relevant experience, and commitment to providing the services you require.

Who We Are

Thomas Howell Ferguson CPAs (THF) is headquartered in Tallahassee, Florida, with additional locations in Tampa (FL), Panama City (FL), and Bainbridge (GA). Since our inception, we have created a culture that focuses on providing the expertise and resources of a national firm with the client service of a local firm. We have maintained that philosophy, which has helped us more than quadruple our size since 1993.

Our Team

THF is owned and operated by a team of 12 shareholders who work together across departments to ensure our clients receive the best service and have access to the experience they need. THF currently has over 150 team members.

Our Commitment

We are often asked what makes us different than our competitors. **The answer is our people.** We are a team of leaders in our profession, in our industry, and in our community. Our interaction with state and national leaders, our participation on committees, taskforces, and boards, and our visibility through speaking engagements around the state expose us to ideas, trends, issues, and opportunities that will benefit you. We complement our leadership with our commitment to quality and superior client service, bringing lasting value rather than a service commodity to you.

Focus on Client Service

Superior client service is the cornerstone of THF's practice. We believe that client service starts with open communication, includes in-depth knowledge of your organization and industry, and continues beyond our product delivery. We will have a close working relationship with your management, which will facilitate an efficient engagement. We view our relationships with our clients as a valuable asset to the engagement process because it allows us to have open and candid conversations that are critical for a successful process. Our focus on industry specialization and our emphasis on superior client service equips our clients with a well-rounded professional team attuned to industry issues from an operational and professional services perspective.

There is a distinct difference when working with a regional firm with experienced professionals:

- We recognize that technology is changing our professional environment and that our clients need help navigating the challenges of these changes.
- We are committed to our clients experiencing growth and have developed talent and expertise to proactively serve our clients in a rapidly changing environment.
- Our people and the core values that we share are the foundation upon which our reputation was built. We will bring the same values and people to this engagement.

Our Mission

"We make an impact in everything we do, providing the highest level of personal and professional service using seasoned judgment, creativity, and responsiveness."

· **Inside Public Accounting** ·

**Best of the Best
Accounting Firms**

· **170th** ·

**Largest Accounting
Firm in the Nation**

· **Forbes** ·

**Recommended Tax and
Accounting Firm**

About Us

THF is headquartered in Tallahassee, Florida, with additional office locations in Tampa (FL), Panama City (FL), and Bainbridge (GA). Since our inception, we have created a culture that focuses on providing the expertise and resources of a national firm with the client service of a local firm. This has helped us grow to more than 150 team members since 1993.

What We Do

THF's focus on industry specialization (not-for-profit, government, employee benefits, insurance, commercial, and wealth management) and our concentration of technical skills along functional lines (audit, tax, technology, accounting, consulting, and disaster and emergency management services) reflect the firm's commitment to building superior service capabilities. Our goal is to develop higher levels of knowledge and experience to deliver services seamlessly and in a cost-effective manner.

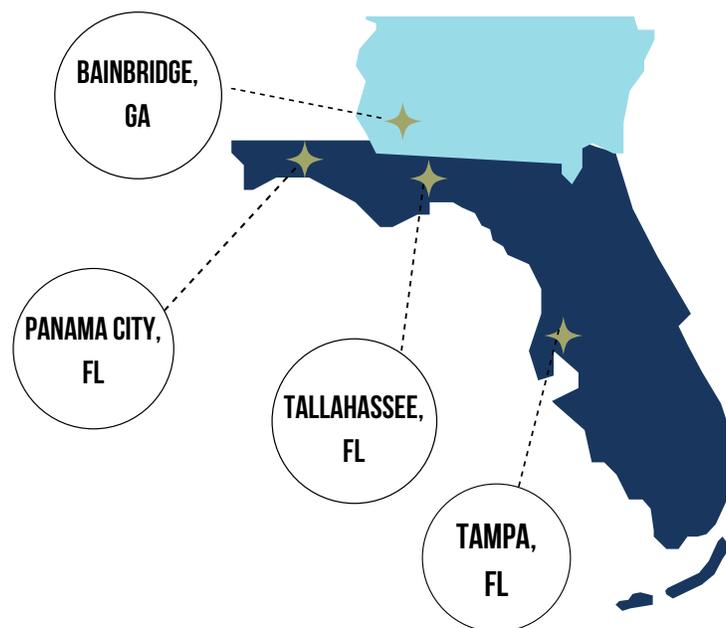
Each team member is a highly experienced professional in their particular area. The combination of their knowledge and their experience provides you with a well-rounded team of professionals focused on you.

Range of Services

- Annual financial and compliance audits,
- Agreed-upon procedures,
- Reviews and compilations,
- Financial statement preparation,
- Financial and Technical training,
- Outsourced CFO and controller services,
- Information technology consulting,
- Operational reviews,
- Single audits,
- Healthcare claims audits,
- Disaster recovery and emergency management services,
- Compensation studies,
- Internal control studies,
- Employee benefit plan administration and fraud check-ups,
- Strategic planning,
- Tax consulting and tax check-ups,
- Tax preparation and unrelated business income planning,
- Political entity compliance services.

Firm Overview

We are often asked what makes us different from our competitors. The answer is **our people**. We are a team of leaders in our profession, industry, and community. Our interaction with state and national leaders, our participation on committees, task forces, and boards, and our visibility through speaking engagements around the state expose us to ideas, trends, issues, and opportunities that will benefit you. We will complement our leadership with our commitment to quality and superior client service to bring lasting value to you.



Subcontractor

In this proposal, we have combined the experience and resources of two accounting firms, which, on a combined basis, provide an overwhelming amount of government and audit services in Leon and Pinellas counties. Thomas Howell Ferguson CPAs (THF) and Law, Redd, Crona, & Munroe, P.A. (Law Redd). We have jointly assembled a client service team that will **provide continuity to the engagement, working knowledge of our community, and accessibility on an ongoing basis.**

Law, Redd, Crona & Munroe, P.A. (Law Redd)

Law, Redd, Crona & Munroe, P.A. (Law Redd) has served Florida since 1978. Law Redd provides accounting, auditing, tax, and consulting services to a wide range of clients, including state and local governments, not-for-profit organizations, and private enterprises in various industries. Law Redd has dedicated substantial resources to its governmental practice.

Services to municipalities, counties, special districts, and state agencies include:

- Annual financial and compliance audits
- Single audits
- Accounting services
- Annual reports to the Florida Department of Financial Services
- Policy and procedural manuals
- Comfort letters
- Cost/benefit analyses
- Cost allocation plans
- Agreed-upon procedures
- Assistance in preparing comprehensive annual financial reports for submission to the Government Finance Officers Association for a Certificate of Achievement

Our combined Firm makes a significant effort to participate in governmental, not-for-profit, and professional associations. Some of our partners and staff are or have been members of local not-for-profit boards of directors, the Florida Institute of Certified Public Accountants (FICPA) Board of Governors, Committee on Relations with State and Local Government, Governmental Finance Officers Association, Board of Trustees of the FICPA Health Benefit Trust, and the FICPA Educational Foundation, and others.

Members from THF and Law Redd also participate in various community organizations. Our participation is a way to grow, share ideas, and give back to our community and profession.

Firm Overview

Why Choose Us?

We are confident that our unparalleled experience, resources, and approach make us best suited to continue serving you. Following is a sample of qualities that set us apart:

- **Governmental Entity Experience:** As a Florida-based accounting firm, we have worked with governmental entities since our firm's inception. Our Firm serves a significant number of governmental entities statewide.
- **Transparency:** One of our main focuses is transparency. When your CPA firm operates ethically and follows the laws and standards of the accounting industry, the firm can comfortably operate in a transparent fashion, which is what we strive to do with all of our clients.

We are confident that our unparalleled experience, resources, and approach make us best suited to serve you.

- **Proven Efficiency Practices:** Our paperless systems and our approach to services ensure we have the right people in the field at the right times. This approach increases efficiencies and helps us complete your review and tax returns and deliver final products within the timelines that you expect.
- **Team Depth:** We are committed to maintaining the same staff on engagements each year, recognizing that as our team progresses and develops within THF, they bring new skills and talents to you.
- **Resources:** Our leadership in the profession, in the community, and in your industry allows us to stay ahead of the issues that will impact you. From regulatory and legislative issues to matters such as Private Company Accounting Practices and the implementation of new accounting standards, we are involved on the frontlines.
- **No Surprises:** We are dedicated to providing our clients with personal attention and a "hands-on" approach to avoid surprises throughout the year. From planning to delivery, we will communicate with you frequently to ensure your expectations are met or exceeded.
- **Shared Values:** THF understands the importance of leadership to our community, to our profession, and to our clients.
- **Accessibility:** We understand the significance of serving as a trusted partner and advisor for you. Our commitment is reflected in our proactive approach to staying on top of industry trends. With direct access to multiple shareholders, PCLB can promptly address emerging issues at any time one might arise.
- **Continuity:** As the incumbent firm for this engagement, our team has the advantage of knowing PCLB and, more importantly, your team knowing us. With this advantage, work can begin immediately and seamlessly, allowing for a more enjoyable working relationship compared to the obstacles that ensue with bringing in a new firm.

Peer Review and Quality Control Program

Control over the quality of our service is of paramount importance to us. Our various procedures will be important to you because they help create a uniformly high standard of quality service. Our system of quality control involves a partner independent from the details of the specific engagement, experienced in governmental reporting, to inspect the financial statements and the audit file. This allows for professional auditing and reporting standards to be conducted as part of a peer review and quality control program. To enhance our standards of working excellence, we are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). A participating PCPS member must obtain an independent peer review of its quality control policies and procedures every three years to assess compliance with existing auditing standards. **THF's most recent peer review, which included a quality review of our assurance engagements across virtually all industries we serve, was completed on September 2, 2022, with a peer review rating of pass. This rating is the most favorable possible outcome for the peer review.**

We recognize the importance of peer review and are dedicated to keeping our pass rating, which has been in place since day one. This serves as our industry report card for the standards upheld by our profession and should serve as an essential point to consider for this engagement. We pride ourselves on delivering quality services in all we do.

Law Redd has undergone triennial external peer reviews since 1990. **Law Redd's most recent external peer review, which included a review of specific government engagements, was conducted in August 2023. All areas under review received a pass opinion.** Additionally, our firms conduct an intensive internal quality control review of a sample of our engagements each year, which includes a review of specific government engagements.

There have been no federal or state desk reviews or field reviews during the past three years. There have been no instances of any disciplinary action taken or pending against the Firm during the past three (3) years with state regulatory bodies or professional organizations.

Copies of the external peer reviews can be found on the following pages.



PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
1106 N. FRANKLIN STREET
TAMPA, FLORIDA 33602
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

September 2, 2022

To the Shareholders of Thomas Howell Ferguson, P.A.
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Thomas Howell Ferguson, P.A. (the firm), in effect for the year end May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, audits of employee benefit plans and examinations of service organizations (SOC 1 and SOC 2 engagements).

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Thomas Howell Ferguson, P.A. in effect for the year ended May 31, 2022, 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*. Thomas Howell Ferguson, P.A. has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
1106 N. FRANKLIN STREET
TAMPA, FLORIDA 33602
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

August 17, 2023

To the Shareholders of Law Redd Crona & Munroe, P.A. and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Law Redd Crona & Munroe, P.A. in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Law Redd Crona & Munroe, P.A. in effect for the year ended March 31, 2023 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Law Redd Crona & Munroe, P.A. has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Prida Guida & Perez". The signature is written in black ink and is positioned in the lower-left quadrant of the page.

Prida Guida & Perez, P.A.

Experience

The Value of an Experienced Firm

The most effective audit, at the most reasonable cost (directly and indirectly), will involve a firm with the most experience. Of course, knowledge alone does not create a quality audit. A quality audit results from a firm that possesses the following characteristics:

- An established and proven system of quality control over its audit practice.
- A demonstrated ability to evaluate engagement risks and apply the resulting risk assessments to the audit plan.
- A commitment toward being leaders in the industry and staying ahead of the changes in auditing, reporting, and legislative issues impacting its governmental clients.
- Professional staff with extensive experience in the government industry are available to you during the audit and throughout the year.

"We believe in not only knowing the technical side of accounting for governmental entities but also being leaders in the industry."

A quality audit also results from the people and systems in place at the client level. Some of the critical client components contributing to a quality audit include the following:

- An active and engaged audit committee dedicated to developing and maintaining adequate internal control systems.
- A governance structure dedicated to providing resources for its staff that allows the achievement of effective communication and control processes associated with financial reporting and compliance.
- A knowledgeable and experienced management team that sets an appropriate tone for the organization and can take responsibility for your financial systems and reports.

A firm that performs its audits with integrity, in accordance with professional standards, and in a client environment with a robust system of controls and governance will provide a quality audit. We want to continue being that firm for you.

The Value of an Experienced Firm (Continued)

1) We have demonstrated our ability to evaluate engagement risks and apply the resulting risk assessments to our audit plan.

Risk assessments, including internal control, fraud, and inherent risk, involve input from many sources. We continually challenge our audit approach and the risks associated with the engagement.

High-level personnel, including partners and managers, are directly involved in the risk assessment process. These individuals personally interview all appropriate levels of management, including finance personnel, budget personnel, administration, Audit Committee members, risk assessment personnel, and many others. The results of those interviews are incorporated into our audit plan and control testing. Noted weaknesses are added to our report on internal control. We take this part of the engagement very seriously and will modify our approach to the audit in whatever way our risk assessments indicate is necessary.

2) We are leaders in the industry and stay ahead of the changes in auditing, reporting, and legislative issues impacting our clients.

Our personnel are visible leaders in the industry. We regularly speak at statewide and local events for organizations such as the Florida Institute of CPAs.

We also assume leadership roles in those professional organizations and are involved in the governmental industry's legislative, accounting, and compliance issues. This experience provides us with firsthand knowledge of potential issues impacting our clients and allows us plenty of time to develop appropriate and proactive strategies.

3) Our professionals have extensive experience that is available to you during the audit and throughout the year.

We are dedicated to educating ourselves and our clients. Our professionals come from diverse backgrounds and bring unique skills to every engagement. If we lose a member of our engagement team due to attrition or other real-life situations, we have many other qualified and experienced professionals ready to join the audit team.

We expect our clients to push us to a higher level of quality, just as we push them to improve and challenge their systems of control and accounting processes to produce accurate financial results.

Our Industry Leadership

Being a leader in an industry requires more than just working knowledge of accounting and reporting issues. It requires leadership within the industry itself. Both firms maintain direct communication with several government agencies, including, but not limited to, the Auditor General, Department of Financial Services, Attorney General, Department of Community Affairs, Department of Environmental Protection, Department of Health, Department of Children and Families, and Department of Revenue. With the large number and variety of state and local governmental clients we serve, we are in constant communication with these agencies in order to stay abreast of current developments and interpretations of auditing requirements.

In addition, our professionals have developed essential working relationships with key leaders within the Florida Auditor General's Office, the government section of the FICPA, the Florida Government Finance Officers Association (FGFOA), and other organizations such as the Independent Government Auditors Association of Florida (IGAAF). Active leadership within these organizations allows us hands-on experience dealing with significant issues as they develop and take a proactive role in planning for their effects.

Our involvement in professional organizations and our interaction with state agencies have created leadership opportunities that benefit our clients and team. We have served on task forces for the auditor general regarding auditor selection, which the legislature considered again in its government accountability bills. We participate on legislative policy committees, putting us on the front line for many legislative issues impacting local governments. We evaluate and respond to exposure drafts for accounting and auditing standards, which helps us better understand the background and purpose of those changes. At the management level, many of our professionals serve as speakers for government and non-government organizations. Topics range from cyber security to fraud risk to yellow-book updates. These activities make us better professionals and more valuable resources to our clients.

As new or changing standards, issues, guidelines, and regulations develop in the governmental sector, you can be assured that both firms are aware of the potential effects of PCLB. We will take every action to keep you aware of ongoing changes in governmental auditing standards.

Experience

We have experience serving the following numbers and types of clients that are similar and relevant to you.

16 Quasi-Governmental Organizations

These not-for-profit organizations are typically created by statute and are a component unit of the state or another government agency. Many of these organizations are 501(c)(3) entities but utilize fund accounting practices and prepare financial statements following Government Accounting Standards. These organizations vary widely in size and structure. Eleven of these organizations are direct-support organizations.

31 Trade or Professional Associations

THF provides audit, review, tax, and consulting services for these organizations on an annual basis. Many of these clients are multi-tier entity structures, including educational foundations, political organizations, and for-profit subsidiaries. These engagements range from 100 to 450 hours to perform and utilize three to six team members. Consulting services have included the facilitation of strategic planning, forensic accounting, executive compensation planning, employee benefits planning, tax studies, and internal control studies. These include 501(c)(6) and 501 (c)(5) organizations.

58 Service/ Charitable Organizations

THF provides annual audit, review, compliance, tax, and consulting services. These engagements typically range from 50 to 600 hours, utilizing two to five team members. Many of these engagements include compliance auditing under the Florida Single Audit Act and the Uniform Grant Guidance. These include 501(c)(3) organizations.

13 State Agencies

Including Florida Commerce (f/k/a, the Florida Department of Economic Opportunity), the Florida Agency for Health Care Administration, the Florida Commission for Transportation Disadvantaged, the Florida Division of Emergency Management, the Florida Department of Education, the Florida Department of Financial Services, and the Florida Lottery. These entities range in revenue size and resources.

Nationwide Experience

Our not-for-profit and government services team has been expanded to include the experience of firms within our alliances. These memberships, along with our active leadership and participation in these organizations, provide us with access to subject matter experts throughout the country who serve thousands of not-for-profit organizations and governments of all sizes and structures. We are actively engaged in industry and department roundtables in each organization, which has helped us identify best practices and trends that can directly benefit our clients. If you have an issue that we can't address, we can access numerous resources through these alliances to bring a resolution to that issue.

Experience

Our experienced team has worked closely with authorities like the Florida Auditor General and the Florida Comptroller, contributing to the development of the Florida Single Audit Act. We offer grant-specific audits, assistance with cost allocation plans, evaluation of grant compliance controls, and help in organizing general ledger structures for better grant activity tracking. THF's compliance testing covers eligibility, proper cost allocation, and allowable costs, adhering to Uniform Guidance and compliance supplements. **With a track record of handling approximately \$400 million in grant funds annually**, we have expertise in providing single audit compliance services for various not-for-profit organizations and government agencies at local, state, and federal levels. We have experience with providing single audit compliance for the following not-for-profit organizations and local, state, and federal agencies:

Not-For-Profit Organizations	State & Federal Agencies
<ul style="list-style-type: none"> • Association for Institutional Research • Federal Alliance for Safe Homes • Feeding Florida, Florida's Food Bank Network • The Education Foundation of the Florida Restaurant and Lodging Association • Tallahassee Lenders' Consortium 	<ul style="list-style-type: none"> • Federal Emergency Management Agency • Federal Highway Authority • FL Agency for Health Care Administration • FL Commission for the Transportation Disadvantaged • FL Dept. of Agriculture and Consumer Services • FL Dept. of Children and Families • FL Dept. of Commerce • FL Dept. of Community Affairs • FL Dept. of Education • FL Dept. of Elder Affairs • FL Dept. of Environmental Protection • FL Dept. of Health • FL Dept. of Highway Safety and Motor Vehicles • FL Dept. of Juvenile Justice • FL Dept. of Management Services • FL Dept. of Revenue • FL Dept. of State • FL Dept. of Transportation • FL Div. of Emergency Management • FL Housing Finance Commission • U.S. Dept. of Agriculture • U.S. Dept. of Education • U.S. Dept. of Energy • U.S. Dept. of Environmental Protection • U.S. Dept. of Health and Human Services • U.S. Dept. of Homeland Security • U.S. Dept. of Housing and Urban Development • U.S. Dept. of Labor • U.S. Dept. of Justice • U.S. Dept. of State • U.S. Dept. of the Interior • U.S. Dept. of Transportation • U.S. Environmental Protection Agency
<h3 style="text-align: center;">Local Governments</h3>	
<ul style="list-style-type: none"> • Blueprint Intergovernmental Agency • Capital Region Transportation Planning Agency • City of Tallahassee, FL • Leon County, FL • Leon County Research and Development Authority • Madison County, FL • Nassau County, FL • Sarasota County, FL 	
<p style="text-align: center;"><i>“We perform compliance audit and compliance monitoring services associated with \$450 million in grant funds annually.”</i></p>	

Significant public sector engagements performed by the Firm during the past five years are as follows:

Florida Agency for Health Care Administration

Date: 2015 - Present

Services Performed: Annual performance audits and management consulting services.

Engagement Firm: THF

Client Contact: Brian Meyer, Finance Administrator - 850.412.4017

Osceola County Tax Collector

Date: 2012 - Present

Services Performed: Annual Audit of special-purpose financial statements.

Engagement Firm: Law Redd

Client Contact: Bruce Vickers, Tax Collector - 407.742.4000

Florida Developmental Disabilities Council, Inc.

Date: 2011 - Present

Services Performed: Annual financial audit and single audit of State and Federal grants.

Engagement Firm: Law Redd

Client Contact: Lisa Taylor, Chief Financial Officer - 850.488.4180

Leon County, Florida

Date: 1997 - Present

Services Performed: Annual financial and compliance audit, single audit of local, State, and Federal grants.

Engagement Firm: THF & Law Redd

Client Contact:

Ken Kent, Interim Finance Director, Clerk of Circuit Court - 850.577.4000

Project Staff

Engagement Team

We are extremely proud of the outstanding professionals we have assembled for this engagement. Our team brings many years of relevant governmental experience, technical skills, knowledge, authority, dedication, and the commitment you need from your business advisors.

As a matter of policy, we do not rotate personnel on engagements. Once an assignment is made, we endeavor to maintain the continuity of the audit team. Responsibilities and personnel changes occur because of promotions, attrition, and other personal situations. For example, a Senior Accountant assigned to the engagement this year may be promoted and become a manager in the engagement in the future. In the event a personnel change is necessary, you can be assured that an equally qualified and capable individual will be assigned to your engagement, subject to your approval. If requested, qualifications of replacement personnel will be furnished to you prior to beginning the audit.

The resumes of members of your engagement team are on the following pages.

Educational and Professional Development

In an age of rapid technological and environmental change and increasing specialization, the need for continuing education among business professionals is paramount. Our commitment to continuing education helps our professionals provide the highest quality service to our clients.

Both firms require each professional, including partners, to participate in a minimum of 80 hours of formal continuing education programs over a two-year period, which includes a minimum of 24 hours in subjects directly related to government auditing. Many of our professionals exceed these requirements. The consultants assigned to serve you also meet the continuing education requirements related to the government environment and governmental auditing or their particular areas of specialization as required by Florida Statutes and Government Auditing Standards.



Licenses/ Certifications

- Certified Public Accountant
 - Florida

Education

- Bachelor of Science, Accounting
 - Florida State University
- Masters of Accountancy, Assurance Services
 - Florida State University

Experience

- Years of Experience: 22

Experience

Since 2002, Allison has been providing assurance services. Industries include governmental, not-for-profit, and for-profit entities. The range of services provided includes financial statement and compliance audits, internal control studies, forensic audits, agreed-upon procedures, and financial reviews.

- Responsibilities consist of planning, fieldwork, and report preparation in the areas of financial and compliance audits.
- Experience with Uniform Grant Guidance.
- Additional experience with operational audits of state agencies and certain local governments while employed with the State of Florida Auditor General.

Organizations/Affiliations

- Member of the American Institute of Certified Public Accountants (AICPA)
 - Past Member, Governmental Audit Quality Center Executive Committee
 - Past Member, Not-for-Profit Expert Panel
 - Past Chair, E.D.G.E. Conference Planning Committee
 - Past Young CPA Task Force
 - Inaugural Member, Leadership Academy
- Member of the Florida Institute of Certified Public Accountants (FICPA)
 - Past Committee on Nominations
 - Past Vice Chair, Young CPA Committee
 - Past Membership Committee
 - Past Member, Membership Task Force
 - Past Young CPA Committee
- Member, Florida Governmental Finance Officers Association (FGFOA)
- Member, Florida Society of Association Executives (FSAE)
- Past Member, Access Tallahassee
- Leadership Tallahassee, Class 27
- Member, Florida State University, Professional Accounting Advisory Board

Community Activities

- Board of Directors, Greater Tallahassee Chamber of Commerce
- Board of Directors, Tallahassee Memorial HealthCare
- Board of Governors, President, Governors Club
- Board of Directors, Treasurer, Buckhead Homeowner's Association
- Past North Florida Outreach Fellow, The Jim Moran Institute of Global Entrepreneurship
- Board Member, Leon County Community Board, Capital City Bank
- Past Board of Directors, Tree House of Tallahassee
 - Past President of the Board
 - Past Treasurer of the Board
- Past Board of Directors, 2-1-1 Big Bend
 - Past Chair of the Board
 - Past Treasurer of the Board

Awards & Honors

- 2016 Leadership Pacesetter Nominee, Leadership Tallahassee
- 2016 Rock Star Award Nominee, Women Who Mean Business Awards, Tallahassee Woman Magazine
- 2016 "25 Women You Need to Know," Tallahassee Democrat
- 2014 FICPA Women to Watch Emerging Leader Award Recipient
- 2014 Golden A.C.E. Award, Finance Category, Tallahassee Network of Young Professionals
- 2013 Top 26 under 36, FICPA CPA Today Magazine
- 2009 Top 40 Under 40, CPA Technology Advisor Magazine



Licenses/ Certifications

- American Institute of Certified Public Accountants Advanced Single Audit Certificate
- Certified Public Accountant
 - Florida

Education

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

Experience

- Years of Experience: 11

Experience

Since 2013, Taylor has been providing assurance and consulting services for state and local government entities. Taylor has significant experience performing and leading large assurance projects.

Taylor has extensive experience with local government reporting, including the GFOA certificate program, compliance auditing, internal controls, and government accounting standards. Taylor is a member of the FICPA State and Local Government Committee and the FICPA State Legislative Policy Committee. In this capacity, Taylor is actively involved in the FICPA's review and responses to the GASB technical proposals and requests for comment. Additionally, Taylor is experienced with the requirements for both Federal and Florida Single Audits, having performed many such audits and having an Advanced Single Audit Certificate issued by the AICPA and CIMA.

Organizations/ Affiliations

- Member, Florida Institute of Certified Public Accountants
- Member, American Institute of Certified Public Accountants



Experience

Dana has been with Law, Redd, Crona & Munroe, P.A. since 1999. She is experienced in auditing and consulting services to government, not-for-profit and for-profit organizations, and private sector industries. She has significant experience with Government Auditing Standards, including compliance monitoring and single audit testing. Dana's responsibilities include client communications, engagement planning, internal control and fraud risk assessments, report preparation, issue resolution, and staff supervision.

Organizations/ Affiliations

- Member, Florida Institute of Certified Public Accountants
 - Member, Women Leadership Committee
 - Former Member, Accounting Careers and Education Committee
- Member, American Institute of Certified Public Accountants
- Florida Government Finance Officers Association, Big Bend Chapter
- Association of Government Accountants, Tallahassee Chapter
- Director, Farm Credit of Northwest Florida

Licenses/ Certifications

- Certified Public Accountant
 - FL License # AC33795

Education

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

Experience

- Years of Experience: 25



Licenses/ Certifications

- Certified Public Accountant
 - FL License # AC50880

Education

- Bachelor of Science, Accounting and Management
 - Florida State University

Experience

- Years of Experience: 36+

Experience

James has over 36 years of professional experience and has been with Law, Redd, Crona & Munroe, P.A. since 2015. His responsibilities include planning, internal control testing, compliance testing with Federal and State single audit requirements, fieldwork, report preparation and supervision, and staff review on audit engagements. Prior to joining Law Redd, James' work experience comprised various senior positions in banking and finance. These areas included:

- Corporate banking at large Southeast regional banks
- U.S. Small Business Administration Program lending
- CFO in a large data company
- CEO and Owner of a business consulting company

Representative Experience

- Member, Florida Institute of Certified Public Accountants
- Member, American Institute of Certified Public Accountants

Fee Proposal

Fee Proposal

We look forward to continuing a relationship with you that is both professionally satisfying and makes sound business sense. A mutually satisfying relationship must be grounded in a good value for you and a fair fee for us. We are confident that you will find that the value of a relationship with us will exceed the cost of the engagement fees many times over.

In developing our proposed fee for you, we considered many factors, such as the time of year services are provided and our desire to serve and include you as one of our valued clients. We believe our proposed fee reflects these considerations. *If our fee estimate is not within your expectations, we would appreciate the opportunity to discuss the assumptions used in developing our fee in relation to your expectations.*

Our fees will be based on hours worked by the various levels of personnel, at rates applicable to each, plus out-of-pocket expenses (if necessary) and administrative and technology fees, which are billed at \$18 per hour. Our fees are billed monthly as incurred. Our fees for services are as follows:

Services	Fee
Financial Audit <i>(Fiscal Year: Oct 1, 2023 - Sept 30, 2024)</i>	\$24,000

Our proposed fees are based on the following assumptions:

- The overall condition of your financial and accounting records is satisfactory, and adjusting journal entries is minimal.
- No significant changes in operations.
- Audit fieldwork will be performed in the October/ November timeframe.
- We will receive support from your accounting personnel necessary for preparing requested schedules and other supporting documentation before we commence fieldwork.
- Requests made for additional items during fieldwork will be turned around in 24 hours or less when possible.
- Cost allocation methodologies are supported by sufficient documentation.
- There will not be a need for substantial research of unforeseen technical issues or new accounting or audit pronouncements for us to complete our audit.
- Audit work and the Board meeting presentation can be performed remotely.

If there are changes in the scope of services or circumstances, we will discuss the issues with you before incurring additional time and fees. Because it is our philosophy that many time-consuming issues at year-end could be resolved or avoided by brief phone calls or questions throughout the year, we encourage our clients to call with questions regarding accounting, tax, or operational matters as they occur. **We will not bill you for standard inquiries or questions throughout the year.** These inquiries and questions are included in the above fee. If the answer to your question requires research or significant time by our professional staff, we will let you know upfront.