

**ADDENDUM TWO
WRITTEN ANSWERS TO QUESTIONS
REQUEST FOR PROPOSAL (RFP) 928 ATTESTATION SERVICES**

#	RFP SECTION	RFP Pg #	QUESTION	RESPONSE
1			<p>I will like to have a copy of the prior winning proposal and the reporting requirement, also I will need copies of prior years' reports submitted for the RSP 928 Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports. Please advise as to how I can get the above documents.</p>	<p>A copy of the winning proposals are included herein as Exhibit 1.</p> <p>During the past four years 105 reports have been issued. These reports are public records and are available by contacting the Committee's office at 850-487-4110 or jlac@leg.state.fl.us. Alternately, you may wish to refer to the Committee's website. The findings reported for the first three years are accessible online by selecting the following links: 2017 Selection of Lobbying Firms – meeting packet (see pages 420-430); 2016 Selection of Lobbying Firms – meeting packet (see pages 379-385); 2015 Selection of Lobbying Firms – meeting packet (see pages 55-60).</p>
2	2.2	6-7	<p>We understand that the size of the selected lobbying firm and related engagement will vary, but what would the expectation be for hours incurred in a typical engagement as either a median estimate or range?</p>	<p>The maximum hours authorized for an engagement is based on the number of principals (clients) the lobbying firm represents; however, an audit firm may request an increase in the number of hours authorized if it finds that the hours are not sufficient to complete the procedures. The range of hours authorized for the past four years was: (1) engagements performed in 2015: 15 to 135 hours (most engagements were authorized 39 hours or less); (2) engagements performed in 2016: 15 to 207 hours (most engagements were</p>

**ADDENDUM TWO
WRITTEN ANSWERS TO QUESTIONS
REQUEST FOR PROPOSAL (RFP) 928 ATTESTATION SERVICES**

				<p>authorized 31 hours or less); (3) engagements performed in 2017: 15 to 271 hours (most engagements were authorized 31 hours or less); and (4) engagements performed in 2018: 15 to 535 hours (the majority of engagements were authorized 31 hours or less). This is not a fixed fee engagement. The audit firm must bill the actual hours required to complete the procedures, providing that the hours do not exceed the maximum allowable.</p>
3	3.8.1	10-11	<p>Are firms required to complete Attachments D, E, and F on the actual forms? Can RFP attachments/forms (and supplemental information) be inserted into firm’s proposals documents/layouts (i.e. with firm headers and footers)?</p>	<p>Contractors shall complete the Attachments included in the RFP.</p>
4	3.8.1	10-11	<p>For Attachment I, Reference Form, is there a Word document version available for clients/references to complete answers to questions on?</p>	<p>A fillable pdf is included herein. Additional information or supplemental information can be included as “Attachment I Supplemental”</p>
5	3.1	8	<p>Please clarify the number of copies for the technical and cost proposal submissions.</p>	<p>Proposals must be submitted with two separate USB flash drives (thumb drive) for the Technical Proposal and the Cost Proposal.</p>

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

The Florida Legislature

November 25, 2014

PROPOSER

Carr, Riggs & Ingram, LLC
1713 Mahan Drive
Tallahassee, FL 32308
(850) 878-8777



CRI CARR
RIGGS &
INGRAM
CPAs and Advisors

CRlcpa.com | blog.cricpa.com

SUBMITTED BY

Michael Whitney
Partner-In-Charge
MWhitney@CRlcpa.com

Michael Carter
Engagement Partner
MCarter@CRlcpa.com

November 25, 2014

Ms. Theresa Dollar
Office of Legislative Services Purchasing Office
Room 874, Claude Pepper Building
111 W. Madison Street
Tallahassee, Florida 32399-1400

Carr, Riggs & Ingram, LLC (**CRI**) appreciates the opportunity to submit this proposal to provide attestation services relating to quarterly compensation reports filed by lobbying firms for The Florida Legislature (the “Legislature”), in accordance with Section 11.40(3), Florida Statutes, and the *JLAC Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports*.

We believe that **CRI** is exceptionally qualified to perform these services:

- ✓ **Superior Qualifications and Experience** – **CRI** currently provides audit and attest services such as agreed-upon procedures to hundreds of governmental entities, nonprofit organizations, and public and private businesses in Florida, the Southeast, and throughout the United States. As one of the Top 20 public accounting firms in the nation, we help set the standards for our profession. Our impeccable Peer Review results demonstrate that quality is the number one priority at **CRI**.
- ✓ **State-Wide Coverage** – With over 1,200 firm professionals, 350 working full-time in the State of Florida, and 14 strategically located offices throughout the State, **CRI** is able to deliver the highest quality services with the greatest efficiency to its Florida clients. We’re not flying in at the last minute to serve our clients; our staff is already on the ground in Florida.
- ✓ **Pre-Approved by the State of Florida** – **CRI** is one of only six public accounting firms currently approved as a vendor under **State Term Contract 973-000-14-02 for Financial and Performance Audits**. **CRI** has passed a rigorous vetting process by the Florida Department of Management Services to secure its position as a provider of audit and attest services that state agencies and departments rely on for quality and cost efficient professional services.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, and responsiveness that have made us one of the fastest growing public accounting firms in the United States over the past ten years.

We acknowledge and agree that our proposal shall remain firm for and shall not be withdrawn for at least one hundred eighty (180) days after the proposal is submitted. No cost or pricing information has been included as part of the technical proposal.

Sincerely,



Michael T. Whitney
Partner-In-Charge



TABLE OF CONTENTS

TECHNICAL PROPOSAL

Transmittal Letter

TAB 1 GENERAL

Information Coversheet of the RFP	1
Proposer's Information Coversheet of the RFP	2
Attachment A - Non-Collusion Statement	3
Attachment B - Certification of Warranties	4
Attachment D - Registration with the Department of State	5
Attachment E - Firm License and Licenses for Accountants	6
Attachment F - Certification of No Disciplinary History	17
Attachment G - Cost Proposal (Separate Cover)	18
Office Locations in the State of Florida	19

TAB 2 QUALIFICATIONS AND EXPERIENCE

Description of the Firm's Experience	20
Quality Control	24
Management Plan/Approach	25
Key Personnel	28
Peer Review Report	37

TAB 3 REFERENCES

Attachment C - Reference 1	38
Attachment C - Reference 2	40
Attachment C - Reference 3	41

SUPPLEMENTAL INFORMATION	42
---------------------------------	-----------



TAB 1 - General



INFORMATION COVERSHEET OF THE RFP

REQUEST FOR PROPOSAL
RFP #873
THE FLORIDA LEGISLATURE
ATTESTATION SERVICES
RELATING TO
QUARTERLY LOBBYING FIRM COMPENSATION REPORTS

Proposals to be opened by the

Florida Legislature
Office of Legislative Services
Purchasing Office
111 West Madison Street, Room 874, (850) 717-0305
Tallahassee, FL 32399-1400

at 3:00 P.M., November 25, 2014

NAME OF
CONTRACTOR Carr, Riggs & Ingram, LLC

ADDRESS 1713 Mahan Drive

CITY Tallahassee STATE FL ZIP CODE 32308

SIGNATURE *Michael T. Whitney*
(Authorized Officer)

Michael T. Whitney
(Printed or typed name)

F.E.I.D. NUMBER 72-1396621 DATE 11/25/2014

FLORIDA ACCOUNTANCY FIRM LICENSE NO. AD0016615

TELEPHONE NUMBER (850) 878-8777

E-MAIL ADDRESS MWhitney@cricpa.com



PROPOSER'S INFORMATION COVERSHEET OF THE RFP

Proposal of
CARR, RIGGS & INGRAM, LLC
1713 Mahan Drive
Tallahassee, Florida 32308

TECHNICAL PROPOSAL
RFP #873, Attestation Services Relating To
Quarterly Lobbying Firm Compensation Reports



NON-COLLUSION STATEMENT-ATTACHMENT A

ATTACHMENT A

NON-COLLUSION STATEMENT

I certify that this proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this request and certify that I am authorized to sign this document for the organization and that the organization is in compliance with all requirements of this Request for Proposal including, but not limited to, certification requirements.

Organization: Carr, Riggs & Ingram, LLC

Signature: Michael T. Whitney
(Authorized Officer)

Signature: Michael T. Whitney
(Printed or typed name)

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Carr, Riggs & Ingram, LLC



WARRANTIES-ATTACHMENT B

ATTACHMENT B

WARRANTIES

Each Contractor represents that it is professionally qualified and possesses the requisite skills, knowledge, qualifications, and experience to provide the required Attestation Services as specified in the Contract, attached hereto. The following Warranties are a requirement of this award and shall be certified by signing below. If the Contractor cannot so certify to any of the following, the Contractor shall submit with its Proposal a written explanation of why it cannot do so within the Administrative Documents Required (Section 2.2).

- 1.11.1 If an entity is required to be registered, the Contractor or any other organization associated with the Contractor is currently or will be registered with the State of Florida, Department of State, Division of Corporations, prior to the contract award.
- 1.11.2 The Contractor or any other organization associated with the Contractor is not currently under suspension or debarment by the State or any other governmental authority.
- 1.11.3 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or employees of any other organization associated with the Contractor are not currently under investigation by any governmental authority and have not in the last ten years been convicted or found liable for any act prohibited by law in any jurisdiction involving conspiracy or collusion with respect to bidding on any public contract.
- 1.11.4 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- 1.11.5 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have not, within the preceding three years, been convicted of or had a civil judgment rendered against them or is presently under indictment for or otherwise criminally or civilly charged for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
- 1.11.6 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have not, within a three-year period preceding this certification, had one or more federal, state, or local government public transactions terminated for cause or default.
- 1.11.7 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor, the Contractor is licensed by the Board of Accountancy of the State of Florida pursuant to Section 473.3101, Florida Statutes, and all applicable rules of the Florida Board of Accountancy to engage in the practice of public accountancy within the State of Florida and that it will remain so licensed during the term of this Contract.
- 1.11.8 A person or affiliate of the Contractor has not been placed on the convicted vendor list within the last 36 months following a conviction for a public entity crime.
- 1.11.9 A person or affiliate of the Contractor is not on the discriminatory vendor list.

Michael T. Whitney
Certification Signature

Florida Accountancy Firm License No.: AD0016615

Contractor: Carr, Riggs & Ingram, LLC

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

REGISTRATION WITH THE DEPARTMENT OF STATE-ATTACHMENT D



CRI is authorized to do business in the State of Florida.

State of Florida Department of State

I certify from the records of this office that CARR, RIGGS & INGRAM, LLC, is a limited liability company organized under the laws of the State of Florida, filed on May 23, 2005.

The document number of this company is L05000053010.

I further certify that said company has paid all fees due this office through December 31, 2014, that its most recent annual report was filed on January 28, 2014, and its status is active.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Twenty-eighth day of January,
2014*



Ken Detzner
Secretary of State

Authentication ID: CC3833430013

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>



CERTIFICATE OF LICENSURE-ATTACHMENT E



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607**

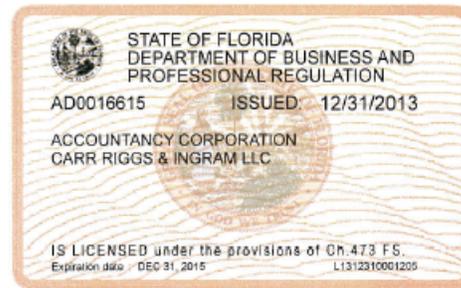
(850) 487-1395

**CARR RIGGS & INGRAM LLC
PO BOX 312044
ENTERPRISE AL 36331**

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



 The Department of State is leading the commemoration of Florida's 500th anniversary in 2013. For more information, please go to www.VivaFlorida.org.

DETACH HERE

RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY**

LICENSE NUMBER	
AD0016615	

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2015

CARR RIGGS & INGRAM LLC
500 GRAND BLVD SUITE 210
MIRAMAR FL 32550





ISSUED: 12/31/2013 SEQ # L1312310001205
DISPLAY AS REQUIRED BY LAW



DBPR - CARR RIGGS & INGRAM LLC, FIRM

Page 1 of 1

8:42:00 AM 10/28/2014

Licensee Details

Licensee Information

Name: **CARR RIGGS & INGRAM LLC (Primary Name)**
 (DBA Name)

Main Address: **PO BOX 312044**
ENTERPRISE Alabama 36331

County: **OUT OF STATE**

License Mailing:

LicenseLocation: **500 GRAND BLVD SUITE 210**
MIRAMAR FL 32550

County: **WALTON**

License Information

License Type: **FIRM**

Rank: **CPA Firms**

License Number: **AD0016615**

Status: **Current**

Licensure Date: **12/09/1997**

Expires: **12/31/2015**

Special Qualifications **Qualification Effective**
Corporation **01/29/2009**

[View Related License Information](#)

[View License Complaint](#)



DBPR - WHITNEY, MICHAEL T, Certified Public Accountant

Page 1 of 1

8:39:34 AM 10/28/2014

Licensee Details

Licensee Information

Name: **WHITNEY, MICHAEL T (Primary Name)**
(DBA Name)
Main Address: **350 RUGER COURT**
TALLAHASSEE Florida 32312
County: **LEON**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC39808**
Status: **Current,Active**
Licensure Date: **10/09/2007**
Expires: **12/31/2016**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)

ACCOUNTANTS' LICENSES



DBPR - CARTER, MICHAEL, Certified Public Accountant

Page 1 of 1

4:41:49 PM 11/18/2014

Licensee Details

Licensee Information

Name: **CARTER, MICHAEL (Primary Name)**
(DBA Name)
Main Address: **2914 GIVERNY CIRCLE**
TALLAHASSEE Florida 32309
County: **LEON**

License Mailing:

LicenseLocation: **1015 HAYS STREET**
TALLAHASSEE FL 32301
County: **LEON**

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC0025880**
Status: **Current,Active**
Licensure Date: **09/27/1993**
Expires: **12/31/2016**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)



DBPR - COX, LUTHER THOMAS JR, Certified Public Accountant

Page 1 of 1

8:38:44 AM 10/28/2014

Licensee Details

Licensee Information

Name: **COX, LUTHER THOMAS JR (Primary Name)**
(DBA Name)
Main Address: **2519 CHAMBERLIN DRIVE**
TALLAHASSEE Florida 32308
County: **LEON**

License Mailing:

LicenseLocation: **2519 CHAMBERLIN DRIVE**
TALLAHASSEE FL 32312-3413
County: **LEON**

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC0003223**
Status: **Current,Active**
Licensure Date: **04/07/1972**
Expires: **12/31/2016**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)



4:43:30 PM 11/18/2014

Licensee Details

Licensee Information

Name: **MONTALBANO, THOMAS EMANUEL (Primary Name)**
(DBA Name)
Main Address: **3366 CAMERON CHASE DRIVE**
TALLAHASSEE Florida 32309
County: **LEON**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC42469**
Status: **Current,Active**
Licensure Date: **05/12/2010**
Expires: **12/31/2016**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)



4:44:51 PM 11/18/2014

Licensee Details

Licensee Information

Name: **BUSCH, JEANNINE ANTOZZI (Primary Name)**
(DBA Name)

Main Address: **3029 CLOUDLAND DR.**
TALLAHASSEE Florida 32312

County: **LEON**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC42779**

Status: **Current,Active**

Licensure Date: **09/13/2010**

Expires: **12/31/2015**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)



DBPR - MANUEL, BRIAN WARD, Certified Public Accountant

Page 1 of 1

8:40:09 AM 10/28/2014

Licensee Details

Licensee Information

Name: **MANUEL, BRIAN WARD (Primary Name)**
(DBA Name)
Main Address: **461 EL DESTINO RD**
MONTICELLO Florida 32344
County: **JEFFERSON**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC45982**
Status: **Current,Active**
Licensure Date: **05/15/2013**
Expires: **12/31/2015**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)

ACCOUNTANTS' LICENSES



DBPR - BOEHM, RAFAELA, Certified Public Accountant

Page 1 of 1

10:38:36 AM 11/21/2014

Licensee Details

Licensee Information

Name: **BOEHM, RAFAELA (Primary Name)**
(DBA Name)
Main Address: **P.O. BOX 12265**
TALLAHASSEE Florida 32317
County: **LEON**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC43777**
Status: **Current,Active**
Licensure Date: **07/27/2011**
Expires: **12/31/2014**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)

ACCOUNTANTS' LICENSES



DBPR - CORNELIUS, KELLY DENISE, Certified Public Accountant

Page 1 of 1

4:48:42 PM 11/18/2014

Licensee Details

Licensee Information

Name: **CORNELIUS, KELLY DENISE (Primary Name)**
(DBA Name)
Main Address: **500 GRAND BOULEVARD**
SUITE 210
MIRAMAR BEACH Florida 32550
County: **WALTON**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC41318**
Status: **Current,Active**
Licensure Date: **03/31/2009**
Expires: **12/31/2015**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)



DBPR - COOPER, KEVIN GEORGE, Certified Public Accountant

Page 1 of 1

4:48:09 PM 11/18/2014

Licensee Details

Licensee Information

Name: **COOPER, KEVIN GEORGE (Primary Name)**
(DBA Name)

Main Address: **260 VININGS WAY BLVD APT 03-101**
DESTIN Florida 32541

County: **LEON**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC46149**

Status: **Current,Active**

Licensure Date: **07/03/2013**

Expires: **12/31/2014**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)

CERTIFICATE OF NO DISCIPLINARY HISTORY- ATTACHMENT F



ATTACHMENT F

CERTIFICATION OF NO DISCIPLINARY HISTORY

I Michael T. Whitney, hereby certify that the Key Personnel (partners and audit staff; clerical and other support staff are not included) anticipated to be assigned to the attestation engagement as identified herein, nor the licensed accountancy firm, have been subject to any disciplinary action by the Florida Board of Accountancy within the last ten (10) years.

Michael T. Whitney / Michael T. Whitney
Certification Signature

Florida CPA License No.: AC39808

Contractor: Carr, Riggs & Ingram, LLC - AD0016615

Date: November 25, 2014

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

COST PROPOSAL - ATTACHMENT G



The Cost Proposal is under separate cover as required by the RFP.



OFFICE LOCATIONS IN THE STATE OF FLORIDA



Crestview, Florida
Phone: 850-682-4357



Destin, Florida
Phone: 850-837-3141



Gainesville, Florida
Phone: 352-372-6300



Marianna, Florida
Phone: 850-526-3207



Mary Esther, Florida
Phone: 850-244-8395



Melbourne, Florida
Phone: 321-255-0088



Niceville, Florida
Phone: 850-897-4333



Orlando, Florida
Phone: 407-644-7455



Palatka, Florida
Phone: 386-325-4561



Panama City Beach, Florida
Phone: 850-784-6733



Panama City, Florida
Phone: 850-785-6153



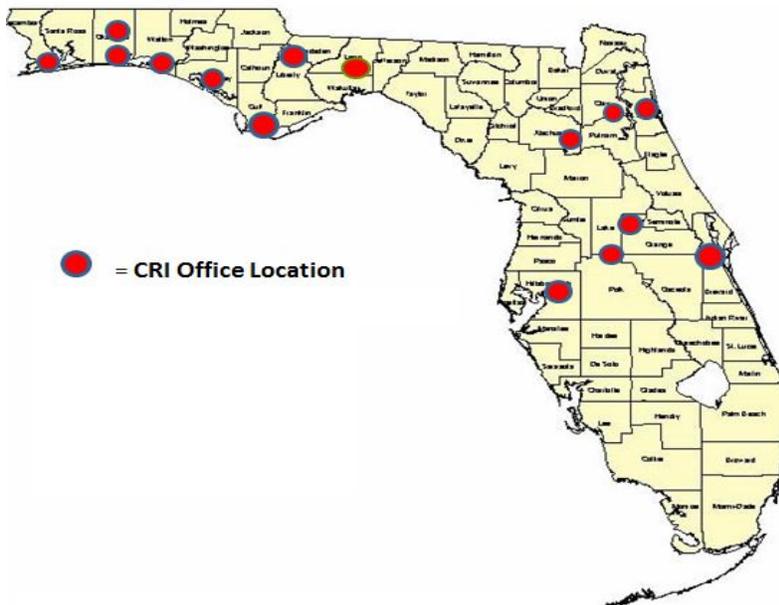
Augustines, Florida
Phone: 904-471-3445



Tallahassee, Florida
Phone: 850-878-8777



Tampa Bay, Florida
Phone: 727-446-0504





TAB 2 - Qualifications and Experience



DESCRIPTION OF THE FIRM'S EXPERIENCE

For over 40 years, CRI (and its predecessor firm Williams Cox Weidner and Cox) has performed governmental audits in Florida. One clear measure of the qualifications of a firm is their direct client experience. With **14 offices and approximately 400 professionals in the State of Florida**, CRI has the capacity and experience to successfully deliver the services requested by The Florida Legislature, Office of Legislative Services. A few projects of similar scope and range performed by the Tallahassee office of CRI are as follows:

- CRI currently performs financial monitoring services for **Florida Office of Early Learning (OEL)** of over 30 Early Learning Coalitions (ELCs) throughout the State of Florida. Consisting of approximately 20 members, the CRI Team effectively and efficiently performs on-site financial monitoring procedures at the Early Learning Coalitions to assist OEL in carrying out its monitoring responsibilities under the terms of the grants which fund OEL and the ELCs. The CRI Team has successfully performed this engagement for the past three years, and OEL has just renewed its contract with CRI for up to 4 more years of monitoring services.
- CRI currently performs financial examinations of insurance companies in Florida for **Florida Office of Insurance Regulation (OIR)**. These examinations assist OIR in monitoring the financial condition of property and casualty, title insurers, and self-insurance funds by conducting financial examinations and ongoing financial analysis. CRI works closely with OIR to verify that the companies are financially sound and in compliance with state regulations.
- CRI currently performs forensic accounting examinations for **Florida Department of Financial Services**. These examinations of insurance companies in liquidation seek to explain the reasons that such companies have failed. The engagements are large, complex, and require significant analysis and verification procedures. CRI may also provide expert testimony services in connection with these engagements.
- CRI currently performs annual audit services for **Florida Prepaid College Board**. This client manages over \$13 billion in assets, and is a component unit of the State of Florida for financial reporting purposes. The audit is performed in accordance with *Government Auditing Standards*. The Prepaid College Board, which was created by State legislation, manages tax-favored college savings plans authorized by the Internal Revenue Code.
- CRI has served as a consultant for the **Florida Senate Select Committee on Florida's Economy**. In this role, CRI provides accountancy and financial consultant services concerning the BP oil spill in the Gulf of Mexico and legislative action to address the effects of the spill or similar spills. CRI assists the Committee in evaluating the economic impact of the BP oil spill so that the Committee may recommend legislative action to address its consequences.



DESCRIPTION OF THE FIRM'S EXPERIENCE

Computer Audit Capacity

CRI has extensive experience in computer hardware and software installation, training and auditing. Our IT partner, David Mills, has substantial experience in IT systems review and evaluation. He has been involved in many of our audit engagements to evaluate and document clients' data processing applications as part of our study and evaluation of their internal control structure. We have on staff a Certified Network Engineer as well as staff dedicated exclusively to accounting software.

Engagements Field and Desk Reviews

CRI has an excellent reputation as a result of the reviews of our publicly filed reports of local governments by the Auditor General. Our reports of many local governments have been the subject of both field and desk reviews by cognizant agencies with excellent results. CRI has never been the subject of any disciplinary action nor are any actions pending with any state regulatory body or professional organization.

Industry Leaders

CRI's excellent reputation in the industry is further illustrated by the leadership roles served in by our professional staff. A CRI partner currently serves as the chairman of the Florida Board of Accountancy. Another was appointed to the GAO's Advisory Council on Auditing Standards by the U.S. Comptroller General.

DESCRIPTION OF THE FIRM'S EXPERIENCE



Deep Experience with Agreed-Upon Procedures and Financial Auditing Services

The CRI Team has extensive experience in providing attestation services. Our combined team currently performs over 200 attest engagements for for-profit, nonprofit, governmental, and other entities. The lists that follow show a representative sample of the entities for which the **Tallahassee CRI Team** has provided attestation services:

Agreed-Upon Procedures Engagements

Ajax Building Corporation
Cornerstone Learning Community
Deepwater Horizon Economic & Property Damage Settlements
Florida Association of Rehabilitation Facilities, Inc.
Florida Bar Deferred Compensation Plan
Florida Bar Employee's Pension Plan
Pier Associates, Inc.
Pumpout USA, Inc.
Red Hills Engineering, LLC

Other Attestation Clients

Children's Forum, Inc.
Citizens Property Insurance Corporation
City of Tallahassee
Florida Hospital Association
Florida Office of Insurance Regulation
Florida Prepaid College Board
Florida State University Alumni Association
Ounce of Prevention Fund of Florida
The Florida Bar

Experience with Large Private Sector Unit

CRI works with a number of large private sector companies, including AFLAC, www.aflac.com, a Fortune 500 company providing insurance and employee benefits to 50 million people worldwide; **AutoNation**, www.automnation.com, the largest U.S. retailer of new cars, trucks, and SUVs' and **United Security Bank Corp.**, www.unitedsecuritybank.com, a publicly traded banking institution included in the Russell 2000 index since 2006.



DESCRIPTION OF FIRM'S EXPERIENCE

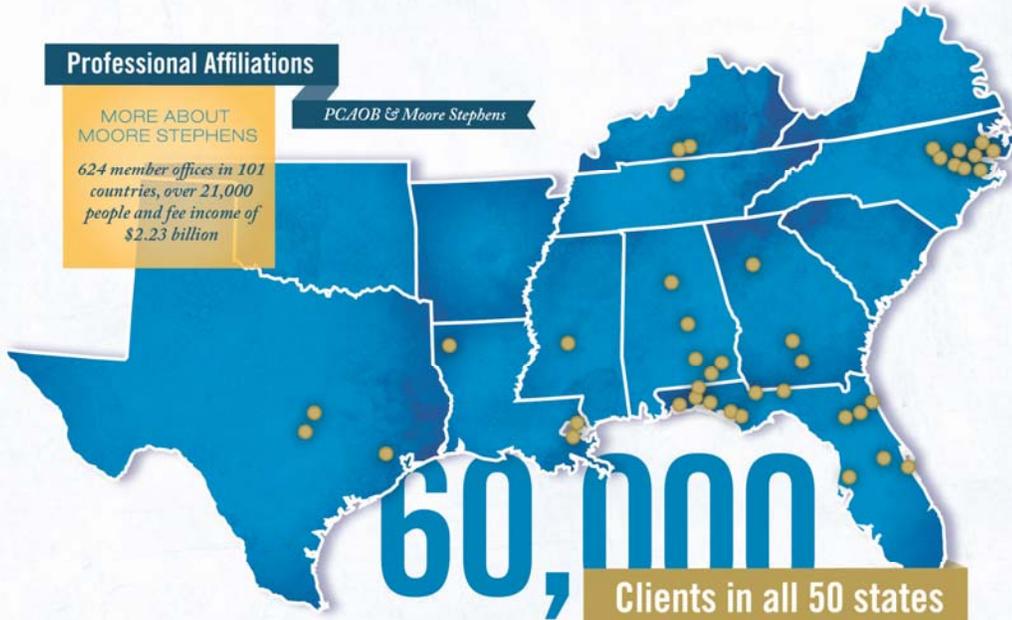
1997 | **41** | **185** | **1200+**
Year Founded | *Offices* | *Partners* | *Professionals*

Professional Affiliations

MORE ABOUT MOORE STEPHENS

624 member offices in 101 countries, over 21,000 people and fee income of \$2.23 billion

PCAOB & Moore Stephens



plus Canada, Puerto Rico, and overseas military installations

Professional Organization Membership

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)

200

Total Partner Designations

24 are different

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

Current Ranking: 23rd in the U.S.



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)

Significant audits are assigned an 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 2006, 2009, and 2012 PCAOB external inspection reports were also the most favorable possible—no audit deficiencies. The 2012 PCAOB report can be viewed at [http://pcaobus.org/Inspections/Reports/Documents/2013 Carr Riggs Ingram LLC.pdf](http://pcaobus.org/Inspections/Reports/Documents/2013_Carr_Riggs_Ingram_LLC.pdf).



MANAGEMENT PLAN/APPROACH

Engagement Approach

The CRI Team will conduct the engagement under professional standards for agreed-upon procedures engagements. Agreed-upon procedures engagements are governed by Statement on Standards for Attestation Engagements No. 10, Attestation Standards: Revision and Recodification, as amended by SSAE No. 11, Attest Documentation, and SSAE No. 12, Amendment to Statement on Standards for Attestation Engagements No. 10, Attestation Standards: Revision and Recodification.

Independence

Our client acceptance procedures are carefully designed to ensure compliance with the independence standards contained in the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants and those adopted by the Florida Board of Accountancy in Chapter 61H1-21, Florida Administrative Code.

The CRI Team approach to the engagement will consist of three phases – planning, execution, and completion:



Planning Phase

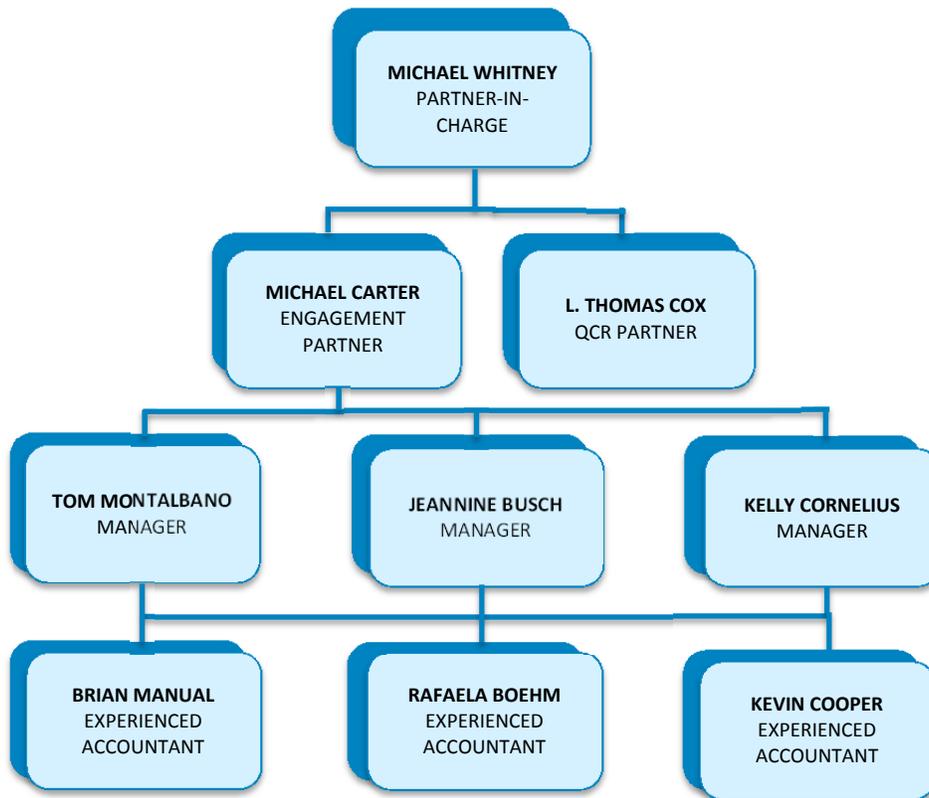
The planning phase is critical to the success of an effective and efficient engagement, and it includes acceptance procedures, detailed engagement planning, and scheduling. Meetings will be held with the JLAC Coordinator to enhance communication and refine understanding of expectations and tasks to be performed. CRI will conduct internal, engagement-specific training of team members to establish and communicate engagement goals and expectations. The engagement program (work plan), templates, tools, schedule, and budget will be developed.

The formidable human and technological resources available to the CRI Team ensure the success of a carefully planned engagement. Our team has planned thousands of such engagements, and know what is required to develop an effective and efficient work plan for an engagement of this nature. Our primary engagement tools, ProFx Engagement software, Thomson Reuters Checkpoint Tools and Library, provide the technological tools necessary to support the engagement team and provide a superior platform for managing the process.



MANAGEMENT PLAN/APPROACH

The following organization chart illustrates key personnel for the agreed-upon procedures engagement. The Team is led by a partner-in-charge, engagement partner, and quality control review partner with combined attestation experience of over 90 years. We believe our Team’s depth of knowledge and experience will be unsurpassed by any firm proposing to perform this engagement. Resumes of the identified key personnel are all contained within this response to the RFQ:



The CRI Team was selected from a group of our most experienced managers, seniors, and staff members with extensive attestation experience. Our managers are deeply experienced in agreed-upon procedures engagements. All team members for this engagement are Certified Public Accountants (CPA) licensed in the State of Florida.



MANAGEMENT PLAN/APPROACH

Execution Phase

The execution phase of the engagement is focused on the actual agreed-upon procedures, including, but not limited to, the following for each firm:

- Obtain necessary documentation from the Division, lobbying firm, and individual lobbyists.
- Compare filed registration documentation to individuals listed in quarterly compensation reports and obtain and document detailed explanations for any differences.
- Compare documents filed with lobbying firm records including; accuracy and completeness of compensation information; terms of contracts with principals, other lobbying firms, and subcontractors; and other relevant information.
- Review support for methodology and assumptions used to allocate compensation amounts between lobbying and non-lobbying services, legislative and executive branch lobbying, and legislative/executive branch lobbying and other relevant lobbying activities.
- Document procedures performed, explanations received, and documents reviewed.
- Obtain a representation letter from the lobbying firm indicating documentation, explanations and other information provided are accurate and complete.
- Prepare an agreed-upon procedures report in accordance with attestation standards including any appendices and schedules required under Florida Statutes.
- Distribution of agreed-upon procedures report including required appendices and schedules.

Completion Phase

In the completion phase of the engagement, the CRI Team addresses questions on report results and makes itself available for meetings and other communications with the JLAC Coordinator regarding technical matters, administration, and engagement closure. Engagement workpapers are finalized and secured for retention, team performance reviews take place, and post-execution debriefing conferences are conducted.



Michael Whitney, CPA
Partner-In-Charge

(850) 878-8777 phone

MWhitney@CRLcpa.com

Representative Clients

- Florida Office of Insurance Regulation
- Florida's Office of Early Learning – ELC Financial Monitoring
- Florida Department of Financial Services – Forensic Accounting Engagements
- Citizen's Property Insurance – Financial Statement Audit
- Florida Prepaid College Board
- Holy Comforter Episcopal School
- FSU Alumni Association
- City of Tallahassee (HUD and Single Audit)

Experience

With 30 years of experience in public accounting with concentrations in governmental and nonprofit accounting and auditing. Michael is the former managing partner of Carnevale Niles Whitney & Davis, P.C., a public accounting firm in western New York State.

Over 25 years employed with Carr, Riggs & Ingram, LLC and predecessor firm Carnevale Niles Whitney & Davis, P.C. Michael served as the lead partner on the Single Audit area for the audit of the City of Tallahassee. Michael is also the lead partner on the statewide contract with Florida's Office of Early Learning to fiscally monitor the Early Learning Coalitions within the State of Florida. Michael is in charge of the local Tallahassee Nonprofit Professionals Group and the Tallahassee office's insurance industry initiative.

Education, Licenses & Certifications

- B.S., Accounting, Elmira College, Elmira, New York
- Certified Public Accountant – Florida and New York
- AICPA Certificate of Educational Achievement in Governmental Accounting and Auditing

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Organization of Governmental Accountants (AGA)
- Continuing professional education exceeds state and *Government Auditing Standards* requirements.



Michael Carter, CPA
Engagement Partner

(850) 878-8777 phone

MCarter@CRLcpa.com

Representative Clients

- Capital Area Community Action Agency
- Florida Association of School Administrators
- Florida Automobile Dealers Association
- Florida Governor's Council on Indian Affairs
- Florida Hospital Association
- Florida Justice Association
- Florida Municipal Electric Association
- Florida Prepaid College Board
- Florida School Boards Association
- Florida TaxWatch Research Institute
- Friends of the Museum of Florida History
- Governors Club
- League of Southeastern Credit Unions
- Ounce of Prevention Fund of Florida
- Tallahassee Society of Association Executives
- Theatre Tallahassee

Experience

Michael has over 20 years of experience in accounting, consulting and tax services. He has served as lead partner on audits of numerous governmental and non-profit organizations, as well as, various employee benefit plans and for-profit corporations. Michael regularly serves as the office's technical reviewer on various attest engagements. Michael specializes in the non-profit industry and regularly contributes to local trade publications and seminars on the subject. Michael is involved in the firm-wide non-profit industry initiative and focuses his continuing education in the field. Michael is the Tallahassee office's audit partner and serves as co-chairman of the audit committee of the Tallahassee Museum.

Education, Licenses & Certifications

- BS, Accounting and Finance, Florida State University
- Certified Public Accountant – Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Society of Certified Public Accountants (FICPA)
- Tallahassee Society of Organization Executives (TSAE)

Firm Responsibilities

- Contributing editor of the monthly non-profit newsletter
- AE3 office champion to achieve better audit effectiveness and efficiency
- Team member on peer review team
- Office quality control reviewer
- Member of non-profit industry line



L. Thomas Cox, Jr., CPA, CFE, CGFM, CGMA
QCR Partner

(850) 878-8777 phone

TCox@CRlcpa.com

Representative Clients

- State of Florida Office of Early Learning
- Florida Association of Centers for Independent Living
- Children’s Forum, Inc.
- Ounce of Prevention Fund of Florida, Inc.
- Florida Association of Community Health Centers
- Florida Telecommunications Relay, Inc.
- Florida Healthy Kids Corporation
- The Florida Bar
- City of Tallahassee
- Jefferson County
- Jackson County
- Calhoun County

Experience

L. Thomas Cox, Jr. has over 40 years of experience in not-for-profit, public, private and governmental accounting and auditing; audit and review partner on audits of counties, municipalities and not-for-profit recipients of federal and state funds. He has provided services for state and federal funded programs such as Medicaid and State Children’s Health Insurance Program (“CHIP”). He is a technical reviewer for the GFOA Certificate of Achievement program. Mr. Cox is CRI’s Partner representative to the AICPA’s Government Audit Quality Center.

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant – Florida
- Certified Fraud Examiner
- Certified Government Finance Manager
- Board member Tallahassee Chapter – Association of Certified Fraud Examiners
- Member – FICPA Peer Review Committee
- Member – Association of Certified Fraud Examiners

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Society of Certified Public Accountants (FICPA)
- Florida Society of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Continuing professional education exceeds state and *Government Auditing Standards* requirements.



Tom Montalbano, CPA
Manager

(850) 878-8777 phone

TMontalbano@CRlcpa.com

Representative Clients

- State of Florida Office of Early Learning
- Leon County School Board
- Ajax Building Corporation 401(k) Profit Sharing Plan
- Twin Oaks Juvenile Development 401(k) Profit Sharing Plan
- The ARC Jacksonville 403(b) Plan
- School of Arts & Sciences
- FSU School
- Florida Association of District School Superintendents
- Florida School Boards Association
- Farmers and Merchants Banking Corporation ESOP
- The Florida Bar Employees Benefit Plans

Experience

Tom Montalbano has over 13 years of experience in public accounting. Tom formerly worked for Deloitte & Touche, LLP in their assurance division, performing audits of various public, private and nonprofit companies. Tom has accumulated experience throughout his career in compliance monitoring and auditing under OMB Circulars A-133, and A-122, and the federal and Florida Single Audit Acts. Tom provides audit services for local charter schools and has performed internal control procedures for the Leon County School Board. Tom participated in contract negotiations between the contractors and the federal government.

Education, Licenses & Certifications

- BS, Accounting and Finance – University of Florida
- Certified Public Accountant – Florida
- CPE in accordance with Yellow Book requirements

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Treasurer, Sustainable Tallahassee



Jeannine Busch, CPA, CFE
Manager

(850) 878-8777 phone

JBusch@CRLcpa.com

Representative Clients

- Florida Hospital Association
- Florida Association of Community Health Centers
- Children’s Forum, Inc.
- Florida Healthy Kids Corporation (Yellow Book)
- Ounce of Prevention Fund of Florida Network of Youth and Family Services League of Southeastern Credit Unions
- Florida Governor’s Council on Indian Affairs Dowling Park Homes and Apartments
- Goodwill Industries and related projects

Experience

Jeannine has over six years of experience in public accounting. Jeannine formerly worked for the Department of Defense as a contract auditor. She audited companies of various sizes and performed audits of cost proposals. She participated in contract negotiations between the contractors and the federal government. Jeannine has accumulated experience throughout her career in compliance monitoring and auditing under OMB Circulars A-133, and A-122, and the federal and Florida Single Audit Acts. During her career she has served as staff, senior, supervisory senior, and manager on audit engagements for a wide variety of governmental and nonprofit organization clients.

Jeannine meets the Yellow Book CPE requirements and is proficient in the Federal Single Audit Act.

Jeannine served as audit manager on the Dowling Park Homes and Apartments audits, as well as the 9 HUD projects managed by the Goodwill Industries of the Big Bend.

Education, Licenses & Certifications

- BS, Accounting and Finance – Florida State University
- Master’s in Business Administration, University of South Florida – concentration in forensic accounting
- Certified Public Accountant – Florida
- Certified Fraud Examiner

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Vice President Tallahassee Chapter – Organization of Certified Fraud Examiners



Brian Manuel, CPA, CFE
Supervising Senior Accountant

(850) 878-8777 phone

BManuel@CRLcpa.com

Representative Clients

- City of Tallahassee
- Jefferson County
- Florida Prepaid College Board
- The Florida Bar
- Various overhead audits with Florida Department of Transportation

Experience

Brian has four years of experience in accounting and auditing. He has worked on numerous engagements for construction contractors and engineering firms with federal and state reporting requirements including FAR Overhead Audits. Brian has also accumulated experience through his career in compliance monitoring and auditing under OMB Circular A-133, the North Carolina statutes over single audits, and the Florida Single Audit Act.

Brian was the lead auditor on the City of Tallahassee. Brian assisted with the compliance testing of HUD projects on the audit of Jefferson County. Brian also performs numerous overhead audits for professional organizations licensed to do work for the Florida Department of Transportation. These engagements require compliance testwork in accordance with Federal Acquisition Regulations and OMB Cost Circulars.

Education, Licenses & Certifications

- BSBA, Accounting, Appalachian State University, NC
- MS, Accounting, Appalachian State University, NC
- Certified Fraud Examiner

Memberships

- American Institute of Certified Public Accountants (AICPA)
- North Carolina Organization of Certified Public Accountants (NCACPA)



Rafaela Boehm, CPA, CISA
Supervising Senior Accountant

(850) 878-8777 phone

RBoehm@CRlcpa.com

Representative Clients

- City of Tallahassee, Florida
- The Florida Bar and Subsidiaries
- Florida Sheriffs Association
- Goodwill Industries of the Big Bend
- Big Bend Transit
- Florida Education Foundation
- Walton County District School Board
- Washington County District School Board

Experience

Rafaela has over four years of experience in accounting and auditing. She has worked on numerous governmental entities and has audited not-for-profits subject to Single Audit under OMB Circulars A-133, A-122, and the federal and Florida Single Audit Acts.

Education, Licenses & Certifications

- BS, Accounting and Finance – Florida State University
- Certified Public Accountant
- Certified Information Systems Auditor (CISA)

Professional Affiliations

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



Kelly Cornelius, CPA, CFE, CFF, CVA, CGMA
Manager

(850) 337-3223 phone

KCornelius@CRlcpa.com

Representative Clients

- Okaloosa County School District
- Santa Rosa County School District
- District School Board of Pinellas County
- City of Destin, Florida
- Howard University
- Auburn University
- Auburn University Foundation
- University of Alabama Birmingham
- University of Alabama Huntsville
- University of Montevallo
- Various Forensic Engagements
- Numerous condominium and home owner association audits

Experience

Kelly Cornelius has over 12 years of experience in public accounting, with practice concentrations in governmental and nonprofit accounting and auditing. Her experience includes working with numerous clients in various industries including not-for-profit/governmental, manufacturing, financial services, construction, SEC and privately held corporations. Kelly is also the manager in charge of many of the firm's large Single Audit and consulting engagements.

Education, Licenses & Certifications

- BS, Accounting, summa cum laude, University of Montevallo
- Certified Public Accountant, licensed in Alabama and Florida
- Certified Fraud Examiner
- Certified in Financial Forensics
- Certified Valuation Analyst
- Chartered Global Management Accountant

Professional Affiliations

- University of Montevallo-Stephens College of Business Advisory Board
- American Institute of Certified Public Accountants
- Alabama Society of Certified Public Accountants
- Association of Certified Fraud Examiners
- National Association of Valuation Analysts



Kevin Cooper, CPA
Staff Accountant

(850) 337-3568 phone

KCooper@CRlcpa.com

Representative Clients

- Majestic Sun Owners Association, Inc.
- The Grand Bellagio at Baywatch Condominium Association, Inc.
- Bayside at Sandestin Condominium Association, Inc.
- RiverCamps on Crooked Creek Community Association, Inc.

Experience

Kevin has over three years of accounting, auditing, and tax experience. Kevin started his auditing career at Carr, Riggs & Ingram, LLC where his primary focus has been providing auditing and consulting services to clients in the condominium/homeowner association and community development district industries. Kevin has also provides auditing services in a variety of other industries including manufacturing, retail, and utilities.

Education, Licenses & Certifications

- BS, Business Administration (Major: Accounting and Finance; Minor: Management) – University of West Florida, Pensacola, Florida
- Certified Public Accountant, licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Board Member for the Emerald Coast Chapter



PEER REVIEW REPORT

CRI's peer review, including the most recently performed in 2013, is the most favorable possible with an unqualified opinion with no letter of comment.



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.

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

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



TAB 3 - References



ATTACHMENT C – REFERENCE 1

ATTACHMENT C REFERENCE FORM

1. This business reference is for **Carr, Riggs & Ingram, LLC (CRI)**
2. Name, Title, Organization Name, and other contact information of the person providing the reference.

Amy Crumpler
Director of Finance, Accounting & Risk Management
Florida Prepaid College Board
1801 Hermitage Blvd., Suite 210
Tallahassee, FL 32308
(850)488-8514 Main
(850)413-1407 Direct
3. Please describe your relationship with the Contractor.

CRI provides auditing services to the Board and the Prepaid College Foundation. They have also been engaged to provide services in review of a systems implementation project.
4. How many years have you done business with the Contractor? Please provide dates.

Prepaid has used the services of CRI since 2007.
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years?

Yes
6. Please describe your level of satisfaction with the overall services provided in Number 5. Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain **your rating**.

I would rate CRI a 5 on the scale above. CRI has provided great professional services to us. They have asked great and probing questions when needed. They engage us as a client yet work hard to streamline the audit process—as not to cause a disruption in our work load. They are knowledgeable and thoughtful in their work and take time to truly understand their clients.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe.

No, we've had no contract performance issues.
8. Would you hire the Contractor again to perform these services? Please explain.

Yes. Their professionalism and quality of work gets high marks. They are also a well-respected and recognized firm.



ATTACHMENT C – REFERENCE 1 (Continued)

9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services?

Yes, they did.

10. Are there additional comments you would like to make regarding the Contractor?

I would highly recommend their services to your organization.

Signature Amy Crumpler Date 10/23/14
Printed Name Amy Crumpler

RFP #873: Attestation Services Relating to Quarterly Lobbying Financial Compensation Reports



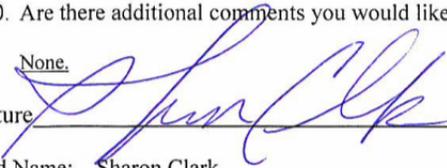
ATTACHMENT C – REFERENCE 2

ATTACHMENT C REFERENCE FORM

1. This business reference is for **Carr, Riggs & Ingram, LLC (CRI)**
2. Name, Title, Organization Name, and other contact information of the person providing the reference.

Sharon Clark
Chief Financial Officer
Ounce of Prevention Fund of Florida, Inc.
111 North Gadsden Street, Suite 200
Tallahassee, Florida 32301

3. Please describe your relationship with the Contractor.
We contract CRI to perform our agency's annually financial audit.
4. How many years have you done business with the Contractor? Please provide dates.
Annually since the early 2000's
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years?
Yes
6. Please describe your level of satisfaction with the overall services provided in Number 5. Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating.
Our rating is 5. CRI has always handled our audit in the most professional way. They are extremely detailed and timely in their work, very knowledgeable of their field and current with their technology. Working with anyone from their office is just a great experience all around.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe.
No
8. Would you hire the Contractor again to perform these services? Please explain.
Yes, we will continue to hire CRI. As stated above, they have consistently performed our audit with great skill and in great detail. The integrity of their work is appreciated. We strive to perform at our best knowing that CRI is on the job. Much of our success is due to their ability to instill the importance of accuracy, compliance and accountability through their auditing work.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services?
Yes. They have always met the agreed upon deadlines.
10. Are there additional comments you would like to make regarding the Contractor?
None.

Signature  Date 10/24/14
 Printed Name: Sharon Clark

RFP #873: Attestation Services Relating to Quarterly Lobbying Financial Compensation Reports



ATTACHMENT C – REFERENCE 3

FLORIDA SCHOOL BOARDS ASSOCIATION
203 South Monroe Street — Tallahassee, FL 32301
850.414.2578
www.fsba.org



PRESIDENT
PATTY HIGHTOWER
PENSACOLA

EXECUTIVE DIRECTOR
DR. WAYNE BLANTON
TALLAHASSEE

ATTACHMENT C

REFERENCE FORM

1. This business reference is for (Contractor's Name): Carr, Riggs & Ingram, LLC
2. Name, Title, Organization Name, and other contact information of the person providing the reference.
Dr. Wayne Blanton, Executive Director
Florida School Boards Association, Inc.
Email: Blanton@FSBA.org
Phone: (850) 414-2578
3. Please describe your relationship with the Contractor. Carr, Riggs & Ingram, LLC performs the annual financial statement audit and prepares the annual tax return for Florida School Boards Association, Inc.
4. How many years have you done business with the Contractor? Please provide dates. Carr, Riggs & Ingram, LLC has performed the Florida School Boards Association, Inc.'s audits and tax work for 30 years.
5. Has the Contractor performed and completed agreed-upon-procedures or financial auditing services for your entity within the last three (3) years? Carr, Riggs & Ingram, LLC has provided auditing services for the Florida School Boards Association, Inc. for the previous three years.
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating. The Florida School Boards Association, Inc.'s level of satisfaction with Carr, Riggs and Ingram, LLC's performance is a 5 per the rating scale expressed above. The firm performs timely and accurate work while providing useful recommendations to better the Association's operations.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe. The Florida School Boards Association, Inc. has never experienced any issues or problems with Carr, Riggs & Ingram, LLC's contract performance.
8. Would you hire the Contractor again to perform these services? Please explain. Yes, without a doubt as we have always found Carr, Riggs & Ingram, LLC's services to be of the highest quality.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services? Carr, Riggs & Ingram, LLC met the contracted deadline for the issuance of the financial auditing services of the current year and has never failed to meet our deadline in the past.
10. Are there additional comments you would like to make regarding the Contractor? The Florida School Boards Association, Inc. has always found Carr, Riggs & Ingram, LLC's services to be of the highest quality. The partners and staff of the firm are professional, knowledgeable, and accessible. They have performed their services in an independent and objective manner, while providing excellent communication and suggestions for improving the operation of our Association.


Signature

11/20/2014
Date

Dr. Wayne Blanton,
Executive Director, Florida School Boards Association, Inc.

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

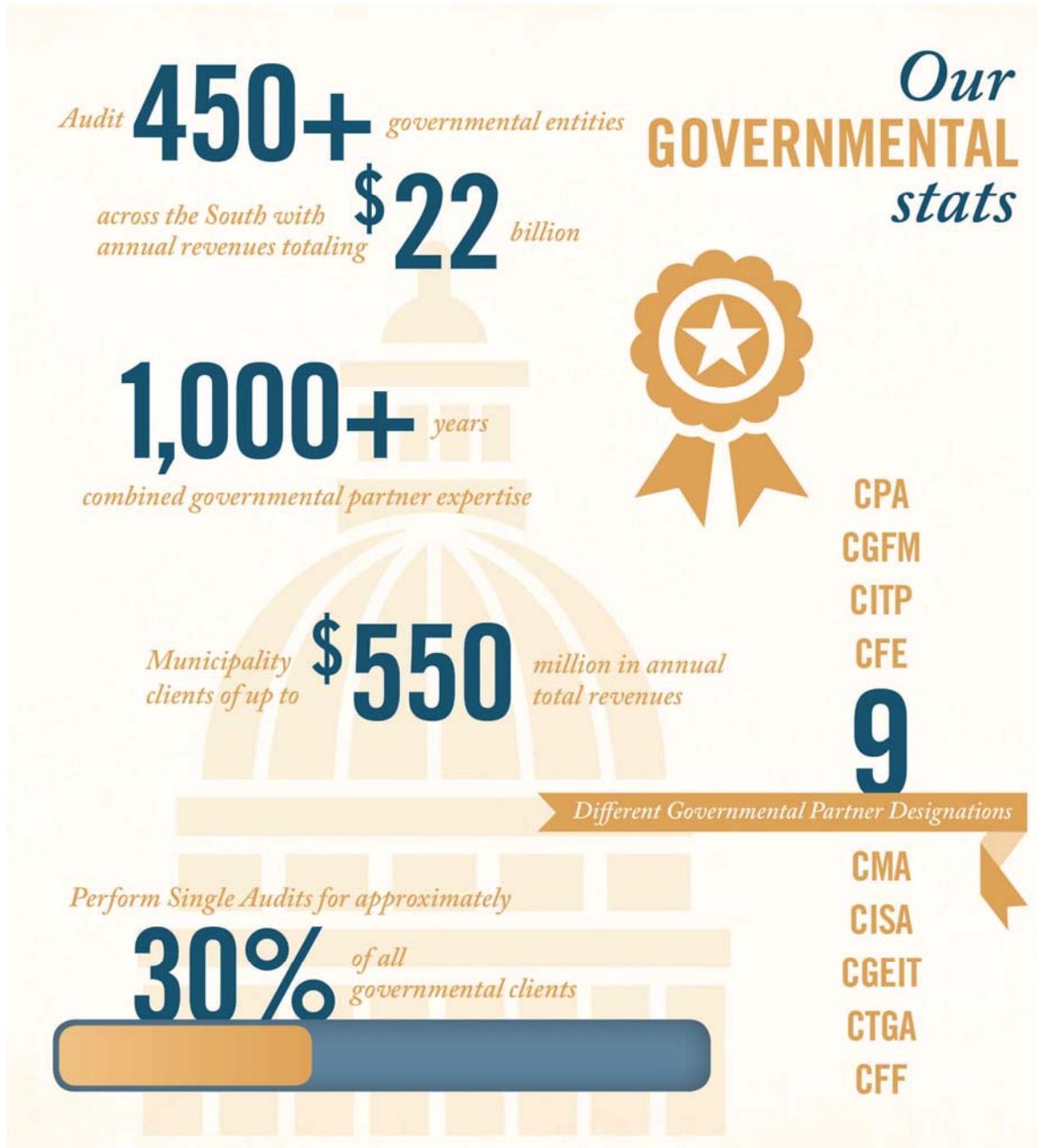
The mission of the Florida School Boards Association (FSBA) is to increase student achievement through the development of effective school board leadership and advocacy for public education.



Supplemental Information



GOVERNMENTAL CREDENTIALS



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
City of Moultrie, Georgia



TRANSITIONING YOU

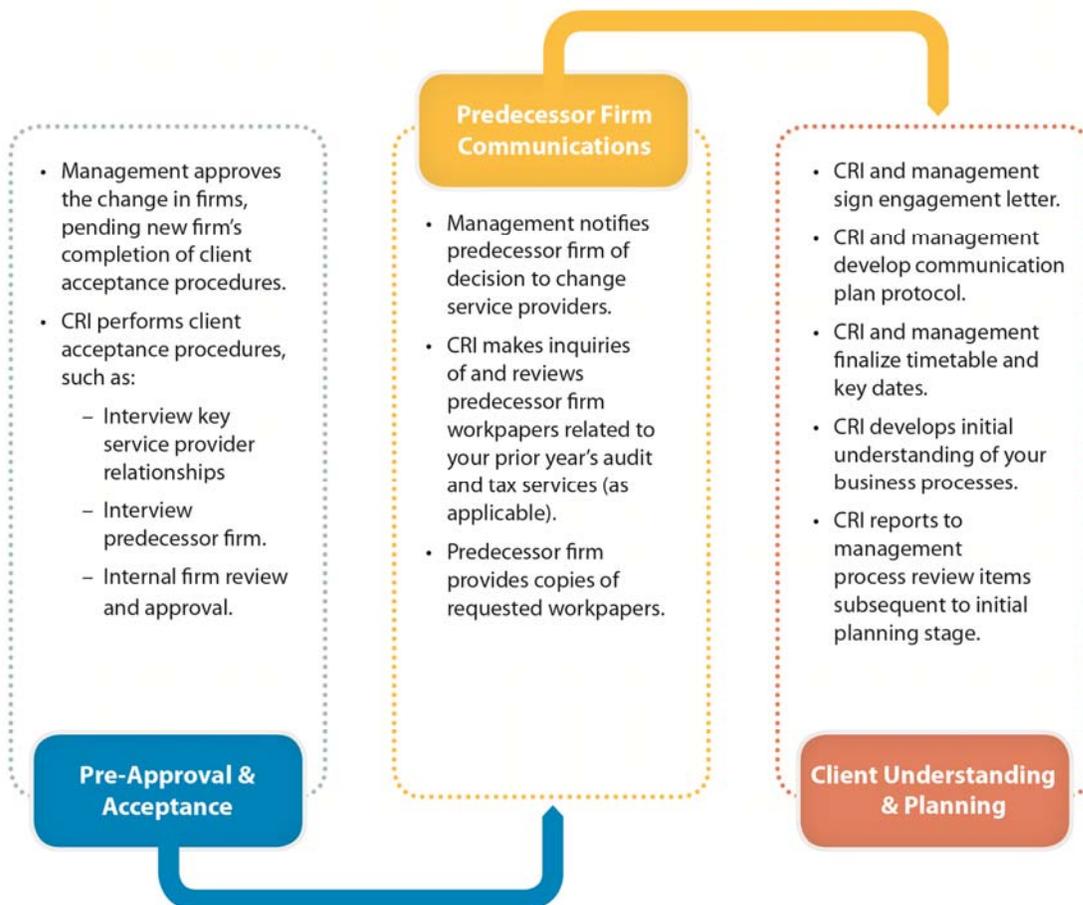
You have read our qualifications and experience as governmental auditors. When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with the Legislature's team.

"As a CPA and former auditor myself, I know that changing auditors can often be difficult and time consuming due to learning curves and new processes. Fortunately, I quickly found that CRI's partners and staff make the transition simple and relatively painless. The significant involvement of the firm's partners is one of the main reasons for this result. CRI's partners are responsive to our needs and professionally handle the entire engagement from beginning to end."

*Ed Oliphant, Chief Financial Officer
Regional Transportation Authority*

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:



ATTACHMENT G
COST PROPOSAL
FOR
ATTESTATION SERVICES

This Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal anticipated to be assigned to the engagement.

**PROFESSIONAL STAFF
POSITIONS DESCRIBED:**

PROFESSIONAL FEE:

<u>Partner</u>	<u>\$150/hour</u>
<u>Manager</u>	<u>\$125/hour</u>
<u>Experienced Accountant</u>	<u>\$100/hour</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

(If additional space is needed, attach a continuation page to the Cost Proposal.)

Single Blended Hourly Rate: *\$ 125

[Note: Individual professional fees listed above should average to single blended hourly rate.]

***The Single Blended Hourly Rate is the basis of award.**

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Carr, Riggs & Ingram, LLC



CPAs AND ADVISORS

LET'S THRIVE TOGETHER

TECHNICAL PROPOSAL



The Florida Legislature
RFP #873, Attestation Services

November 25, 2014



Proposer

Warren Averett, LLC
36474C Emerald Coast Pkwy, Suite 3301
Destin, FL 32541

Submitted by

Kevin D. Bowyer, CPA.CITP, CISA
Kevin.Bowyer@warrenaverett.com
850.337.2422



45 Eglin Parkway, N.E., Suite 301
Fort Walton Beach, FL 32548
850.244.5121
warrenaverett.com

November 25, 2014

Joint Legislative Auditing Committee of the Florida Legislature
Florida Legislature
Office of Legislative Services Purchasing Office, Room 874
Pepper Building, 111 West Madison Street
Tallahassee, FL 32399-1400

Dear Joint Legislative Auditing Committee of the Florida Legislature:

We are pleased to provide our qualifications to perform attestation services for the Florida Legislature. Warren Averett has the experience to effectively and efficiently provide attestation services for the quarterly compensation reports of the lobbying firms as identified in the request for proposal. We have vast experience in performing compliance audits for units of State and local governments. Warren Averett has the depth of resources and experience to serve the lobbying firms with the Florida Legislature, and we are committed to providing each lobbying firm the highest level of service to meet your immediate and future needs.

When you work with Warren Averett, you're a client of the Firm. That means you have more people with more experience looking out for you. Our **team mindset** philosophy emphasizes the importance of selecting the Warren Averett team member who can make the most valuable contribution at the right time, which is why we have selected a qualified engagement team of Florida-licensed Certified Public Accountants to serve your needs. Beyond the business fundamentals, our primary objective is to establish **solid relationships** with our clients. We have a deep interest in furthering our understanding of the Florida Legislature's structure and goals. We will become an extension of your team. This **intense client focus** goes beyond the personal trust factor and we will provide contracting firms forward thinking advice. We will offer a sounding board for ideas, guidance for business improvement and connections where they count. We aim to be the absolute best at what we do, so the Florida Legislature can **THRIVE** and accomplish more of what's important.

We hope the information provided in the following proposal offers you the insight needed to fully consider the advantages of working with Warren Averett. Please feel free to contact us with any questions. Florida Legislature would be an asset to our firm, and we thank you for this opportunity.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kevin D. Bowyer'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Kevin D. Bowyer, CPA.CITP, CISA



TECHNICAL PROPOSAL: TABLE OF CONTENTS

TAB 1

Contractor’s Information Sheet	1
Attachment A: Non-Collusion Statement	2
Attachment B: Warranties	3
Attachment D: Current Registration with the Department of State	4
Attachment E: Florida CPA Licenses	5
Attachment F: Certification of No Disciplinary History	10
Attachment G: Cost Proposal for Attestation Services (per RFP request)	11

TAB 2: QUALIFICATIONS AND EXPERIENCE

1) Warren Averett: Description of Experience.....	12
2) Ability to Meet Deliverables.....	14
3-4) Manager/Supervisor and Auditor Resumes.....	16
5) Independence Standards.....	22
6) Peer Review.....	23

TAB 3: REFERENCES

Attachment C: 3 Reference Forms	25
---------------------------------------	----

REQUEST FOR PROPOSAL
RFP #873
THE FLORIDA LEGISLATURE
ATTESTATION SERVICES
RELATING TO
QUARTERLY LOBBYING FIRM COMPENSATION REPORTS

Proposals to be opened by the

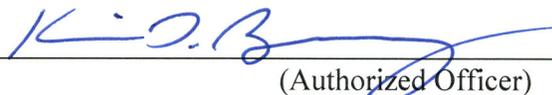
Florida Legislature
Office of Legislative Services
Purchasing Office
111 West Madison Street, Room 874, (850) 717-0305
Tallahassee, FL 32399-1400

at 3:00 P.M., November 25, 2014

NAME OF CONTRACTOR Warren Averett, LLC

ADDRESS 36474C Emerald Coast Parkway, Suite 3301

CITY Destin **STATE** FL **ZIP CODE** 32541

SIGNATURE 
(Authorized Officer)

Kevin D. Bowyer, CPA, CITP, CISA
(Printed or typed name)

F.E.I.D. NUMBER 45-4084437 **DATE** 11/18/2014

FLORIDA ACCOUNTANCY FIRM LICENSE NO. AC0026030

TELEPHONE NUMBER (850) 337-2422

E-MAIL ADDRESS Kevin.Bowyer@warrenaverett.com

ATTACHMENT A

NON-COLLUSION STATEMENT

I certify that this proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this request and certify that I am authorized to sign this document for the organization and that the organization is in compliance with all requirements of this Request for Proposal including, but not limited to, certification requirements.

Organization: Warren Averett, LLC

Signature: 
(Authorized Officer)

Signature: Kevin D. Bowyer, CPA.CITP, CISA
(Printed or typed name)

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Warren Averett, LLC

ATTACHMENT B

WARRANTIES

Each Contractor represents that it is professionally qualified and possesses the requisite skills, knowledge, qualifications, and experience to provide the required Attestation Services as specified in the Contract, attached hereto. The following Warranties are a requirement of this award and shall be certified by signing below. If the Contractor cannot so certify to any of the following, the Contractor shall submit with its Proposal a written explanation of why it cannot do so within the Administrative Documents Required (Section 2.2).

- 1.11.1 If an entity is required to be registered, the Contractor or any other organization associated with the Contractor is currently or will be registered with the State of Florida, Department of State, Division of Corporations, prior to the contract award.
- 1.11.2 The Contractor or any other organization associated with the Contractor is not currently under suspension or debarment by the State or any other governmental authority.
- 1.11.3 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or employees of any other organization associated with the Contractor are not currently under investigation by any governmental authority and have not in the last ten years been convicted or found liable for any act prohibited by law in any jurisdiction involving conspiracy or collusion with respect to bidding on any public contract.
- 1.11.4 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- 1.11.5 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have not, within the preceding three years, been convicted of or had a civil judgment rendered against them or is presently under indictment for or otherwise criminally or civilly charged for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
- 1.11.6 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have not, within a three-year period preceding this certification, had one or more federal, state, or local government public transactions terminated for cause or default.
- 1.11.7 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor, the Contractor is licensed by the Board of Accountancy of the State of Florida pursuant to Section 473.3101, Florida Statutes, and all applicable rules of the Florida Board of Accountancy to engage in the practice of public accountancy within the State of Florida and that it will remain so licensed during the term of this Contract.
- 1.11.8 A person or affiliate of the Contractor has not been placed on the convicted vendor list within the last 36 months following a conviction for a public entity crime.
- 1.11.9 A person or affiliate of the Contractor is not on the discriminatory vendor list.



Certification Signature

Florida Accountancy Firm License No.: AD0049478

Contractor: Warren Averett, LLC

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

ATTACHMENT D

CURRENT REGISTRATION WITH THE DEPARTMENT OF STATE

Licensee Details

Licensee Information

Name: **WARREN AVERETT, LLC (Primary Name)**
WARREN AVERETT O'SULLIVAN CREEL (DBA Name)

Main Address: **2500 ACTON ROAD**
BIRMINGHAM Alabama 35243

County: **OUT OF STATE**

License Mailing:

LicenseLocation:

License Information

License Type: **FIRM**

Rank: **CPA Firms**

License Number: **AD0049478**

Status: **Current**

Licensure Date: **11/29/1978**

Expires: **12/31/2015**

Special Qualifications **Qualification Effective**
Corporation **02/10/2012**

[View Related License Information](#)

[View License Complaint](#)

1940 North Monroe Street, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. **Copyright 2007-2010 State of Florida, Privacy Statement**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

ATTACHMENT E

Copy of the Florida Accountancy Firm License and a copy of the Florida Certified Public Accountant License for all Key Personnel (partners and audit staff; clerical and other support staff are not included) identified in the Proposal.

DBPR - BOWYER, KEVIN D, Certified Public Accountant

Page 1 of 1

3:10:49 PM 11/17/2014

Licensee Details

Licensee Information

Name: **BOWYER, KEVIN D (Primary Name)**
(DBA Name)

Main Address: **36474C EMERALD COAST PKWY STE 3301**
DESTIN Florida 32541

County: **OKALOOSA**

License Mailing: **36474C EMERALD COAST PARKWAY**
SUITE 3301
DESTIN FL 32541

County: **OKALOOSA**

LicenseLocation: **36474C EMERALD COAST PKWY STE 3301**
DESTIN FL 32541

County: **OKALOOSA**

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC0026030**

Status: **Current,Active**

Licensure Date: **11/02/1993**

Expires: **12/31/2016**

Special Qualifications **Qualification Effective**

[View Related License Information](#)

[View License Complaint](#)

1940 North Monroe Street, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. [Copyright 2007-2010 State of Florida. Privacy Statement](#)

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our [Chapter 455](#) page to determine if you are affected by this change.

Exhibit 1 to RFP 873-Winning Proposals

3:11:42 PM 11/17/2014

Licensee Details**Licensee Information**

Name: **BALENT, ANGELA DANIELLE (Primary Name)**
(DBA Name)
Main Address: **113 SLEEPY OAKS**
FORT WALTON BEACH Florida 32548
County: **OKALOOSA**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC0029502**
Status: **Current,Active**
Licensure Date: **10/15/1996**
Expires: **12/31/2015**

Special Qualifications **Qualification Effective**

[View Related License Information](#)**[View License Complaint](#)**

[1940 North Monroe Street, Tallahassee FL 32399](#) :: Email: **[Customer Contact Center](#)** :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. **[Copyright 2007-2010 State of Florida. Privacy Statement](#)**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **[Chapter 455](#)** page to determine if you are affected by this change.

Exhibit 1 to RFP 873-Winning Proposals

3:12:09 PM 11/17/2014

Licensee Details**Licensee Information**

Name: **COSTELLO, JENNIFER GAIL (Primary Name)**
(DBA Name)
Main Address: **1672 SAINT LAWRENCE DRIVE**
NICEVILLE Florida 32578
County: **OKALOOSA**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC42676**
Status: **Current,Active**
Licensure Date: **08/11/2010**
Expires: **12/31/2015**

Special Qualifications Qualification Effective**[View Related License Information](#)****[View License Complaint](#)**

[1940 North Monroe Street, Tallahassee FL 32399](#) :: Email: **[Customer Contact Center](#) :: Customer Contact Center: 850.487.1395**

The State of Florida is an AA/EEO employer. **[Copyright 2007-2010 State of Florida. Privacy Statement](#)**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **[Chapter 455](#)** page to determine if you are affected by this change.

Exhibit 1 to RFP 873-Winning Proposals

3:13:05 PM 11/17/2014

Licensee Details**Licensee Information**

Name: **WANG, KEVIN H (Primary Name)**
(DBA Name)
Main Address: **1485 BENTLEY CIRCLE**
FORT WALTON BEACH Florida 32547
County: **OKALOOSA**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC44091**
Status: **Current,Active**
Licensure Date: **11/03/2011**
Expires: **12/31/2016**

Special Qualifications Qualification Effective**[View Related License Information](#)****[View License Complaint](#)**

[1940 North Monroe Street, Tallahassee FL 32399](#) :: Email: **[Customer Contact Center](#) :: Customer Contact Center: 850.487.1395**

The State of Florida is an AA/EEO employer. **[Copyright 2007-2010 State of Florida. Privacy Statement](#)**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **[Chapter 455](#)** page to determine if you are affected by this change.

Exhibit 1 to RFP 873-Winning Proposals

3:12:35 PM 11/17/2014

Licensee Details**Licensee Information**

Name: **GOODWIN, LISA MICHELLE (Primary Name)**
(DBA Name)

Main Address: **4040 DANCING CLOUD COURT**
UNIT 324
DESTIN Florida 32541

County: **OKALOOSA**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC44015**

Status: **Current,Active**

Licensure Date: **10/18/2011**

Expires: **12/31/2016**

Special Qualifications **Qualification Effective**

[View Related License Information](#)**[View License Complaint](#)**

[1940 North Monroe Street, Tallahassee FL 32399](#) :: Email: **[Customer Contact Center](#)** :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. **[Copyright 2007-2010 State of Florida. Privacy Statement](#)**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **[Chapter 455](#)** page to determine if you are affected by this change.

ATTACHMENT F

CERTIFICATION OF NO DISCIPLINARY HISTORY

I Kevin Bowyer, hereby certify that the Key Personnel (partners and audit staff; clerical and other support staff are not included) anticipated to be assigned to the attestation engagement as identified herein, nor the licensed accountancy firm, have been subject to any disciplinary action by the Florida Board of Accountancy within the last ten (10) years.



Certification Signature

Florida CPA License No.: Kevin D. Bowyer AC0026030

Contractor: Warren Averett, LLC

Date: 11/18/2014

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

ATTACHMENT G
COST PROPOSAL
FOR
ATTESTATION SERVICES

This Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal anticipated to be assigned to the engagement.

PLEASE SEE SEPERATE COST PROPOSAL THE COMPLETED ATTACHMENT G. THIS ATTACHMENT IS INCLUDED IN TAB 1 PER INSTRUCTIONS LISTED IN SECTION 2.7 OF THE RFP.

**PROFESSIONAL STAFF
POSITIONS DESCRIBED:**

PROFESSIONAL FEE:

Kevin Bowyer, CPA.CITP, CISA
Engagement Partner _____

Angela Balent, CPA
Technical Reviewer _____

Jennifer Costello, CPA
Senior Manager _____

Kevin Wang, CPA, CGFM
Supervisor _____

Lisa Goodwin, CPA, CIT
Auditor _____

(If additional space is needed, attach a continuation page to the Cost Proposal.)

Single Blended Hourly Rate: *\$ _____

[Note: Individual professional fees listed above should average to single blended hourly rate.]

***The Single Blended Hourly Rate is the basis of award.**

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Warren Averett, LLC

1) Warren Averett: Description of Experience

Warren Averett is a nationally recognized firm and serves some of the South's largest organizations. We are the 28th largest firm in the country, with over 130 partners and more than 800 employees. From 14 offices located in Florida, Georgia and Alabama, we serve clients located all over the United States and abroad.

Warren Averett has been a trusted advisor and external auditor for state and local governmental entities for over 50 years and is one of the largest providers of audit, accounting and consulting services for governmental entities in the Southeast. Our client base includes counties, cities, water and sewer systems, special districts and other agencies that receive state or federal funding whose audits fall under

60 Governmental auditors firm-wide

Government Auditing Standards. We have an established Public Sector Practice Group comprised of more than 60 experienced members and managers whose primary focus is on the governmental industry.

RANKINGS

1 Pacesetter in Growth among U.S. Top 100 CPA firms 2013

2 Largest CPA firm among Gulf Coast states 2014

4 Largest CPA firm in the Southeast 2014

28 Largest CPA firm in the U.S. 2014

Our memberships and active participation in the following professional groups demonstrates our commitment to being the "best of the best" and insures the county will be served by professionals who are extremely capable and knowledgeable in governmental accounting, financial reporting, attestation services, auditing and OMB A-133 matters.

- Government Finance Officers Association
- Association of Government Accountants
- Florida Government Finance Officers Association
- AICPA Governmental Audit Quality Center

Warren Averett, through its predecessor firms, has been auditing governmental entities in the State of Florida for well over 50 years. Aside from providing financial statement auditing services, we have provided numerous attestation reports to governmental entities in relation to bond issuances, close out audits for compliance purposes, as well as numerous attestation services pertaining to a variety of different types of issues pertaining to the governmental sector. More recently, as mentioned above, we have performed attestation services for compliance with close-out audits in relation to the State of Florida Department of Environmental Protection relating to State Revolving Loans, as indicated by our references attached herein. While we understand that agreed-upon procedure engagements can be varied, we certainly have the expertise necessary to perform these services for lobbying firms.

Experience in Providing Agreed Upon Procedures

We have completed more than eleven attestation engagements for the State of Florida, Auditor General, of which we examined the responsible party's assertion that the submitted costs were a true and correct representation of the costs actually incurred for site rehabilitation. We are proficient in planning, designing and conducting attest procedures that allow us to express an opinion about the reasonableness and allowability of costs.

1) Warren Averett: Description of Experience

Our prior experience includes:

- Researching applicable sections of the Florida Statutes and Administrative Code
- Preparing schedules of reimbursement expenses
- Visits to applicable sites to verify existence, as well as to observe and inspect the rehabilitation-related features of the site
- Interviewing responsible parties, site owners, contractors, and subcontractors
- Determining qualifications of personnel whose time was charged in the reimbursement application
- Designing procedures to verify costs submitted for reimbursement
- Reviewing engineering and geological reports on site assessments and rehabilitation
- Analyzing costs incurred compared to technical assessments and site plans
- Determining whether instances of fraud, waste, or abuse occurred with regards to costs submitted in the reimbursement applications
- Preparing attestation reports in accordance with AICPA Statement on Standards for Attestation Engagements.

The following are benefits and reasons why Warren Averett is the best choice to serve as your audit firm:

- Quick access to individuals with thousands of hours experience serving large governments. Their knowledge and experience from other engagements will translate into creative solutions to any problems the Florida Legislature might encounter and desire assistance.
- Attention of full-time auditors who devote a majority of their time auditing governments. The Florida Legislature will benefit from not being distracted by having to train our auditors to understand the financial and accounting operations of a government.
- Auditors experienced in serving Florida governmental entities. We already know and understand the intricacies of the Florida Statutes.
- No surprises....any potential findings or comments will be properly developed and discussed with appropriate management representatives before inclusion in any draft reports.
- Not being charged for phone calls and basic inquiries or help with technical matters that can be resolved relatively quickly.
- Reasonable bill rates and fairness in billing. Our quoted rates are very competitive and any additional services requested will be dealt with fairly. We will not attempt to unfairly profit through change orders.

Choosing an accounting firm that matches your needs is a critical decision. With Warren Averett, you are guaranteed a hard-working, client-focused team, dedicated to staying a step ahead so that all of your expectations are not only met, but exceeded.

2) Ability to Meet Deliverables

Per the Schedule of Events listed in section 1.10 of the RFP, Warren Averett commits to meeting the deliverable deadlines and will be sure to complete the TAA in a timely manner if selected. We understand that contracts should be executed by February 1, 2015 and the attestation services will commence no earlier than May 1, 2015. We ensure our availability of resources for any and all attestation engagements that we are selected for and will comply with the anticipated completion of services date of June 30, 2015.

Our Three-Segment Approach to Attestation Engagements

SEGMENT 1: PLANNING & AUDIT RISK ASSESSMENT



Initial planning sessions. We will conduct internal planning sessions required by standards. We will also plan our approach based on the agreed-upon procedures outlined in the RFP. During this phase, we will accumulate the necessary documentation from the lobbying firm and plan our testing around the required procedures.

Understanding of internal controls. We will also review internal control documents to include written policy, manuals and other information and conduct interviews to document our understanding of internal controls relative the procedures outlined in the RFP.

Assessing audit risk. Evaluate risks associated with the Contractor's operating environment (financial and compliance) while considering the controls you have in place to mitigate these risks.

SEGMENT 2: DETAILED AUDIT TESTING & PROCEDURES

A detailed work plan and budget will be followed to ensure that our attestation procedures are directed at items agreed to in the understanding of procedures to be performed. Fieldwork will be completed by in accordance with the timetable established in the RFP. Procedures could include, but will not be limited to the following:

Substantive Procedures. We will perform test of details based on the agreed-upon procedures through substantive detail testing.

Compliance Testing. We will perform detailed transaction testing for compliance with selected Florida Statutes and single audit requirements.

Data Analysis. We will utilize data extraction software where possible, to automate testing of large account balances.

2) Ability to Meet Deliverables

SEGMENT 2: DETAILED AUDIT TESTING & PROCEDURES

Through these procedures, we will become intimately familiar with the operations of the lobbying firms which will allow us to report on compliance with those requirements, while also writing up any findings for the JLAC's consideration and for improvements within the lobbying firms. The on-site team will consist primarily of the manager and supervisors running the jobs with staff assistants, as necessary. All team members will utilize laptop computers and set up a mini-network in the field in order to share electronic data files created as part of the audit.

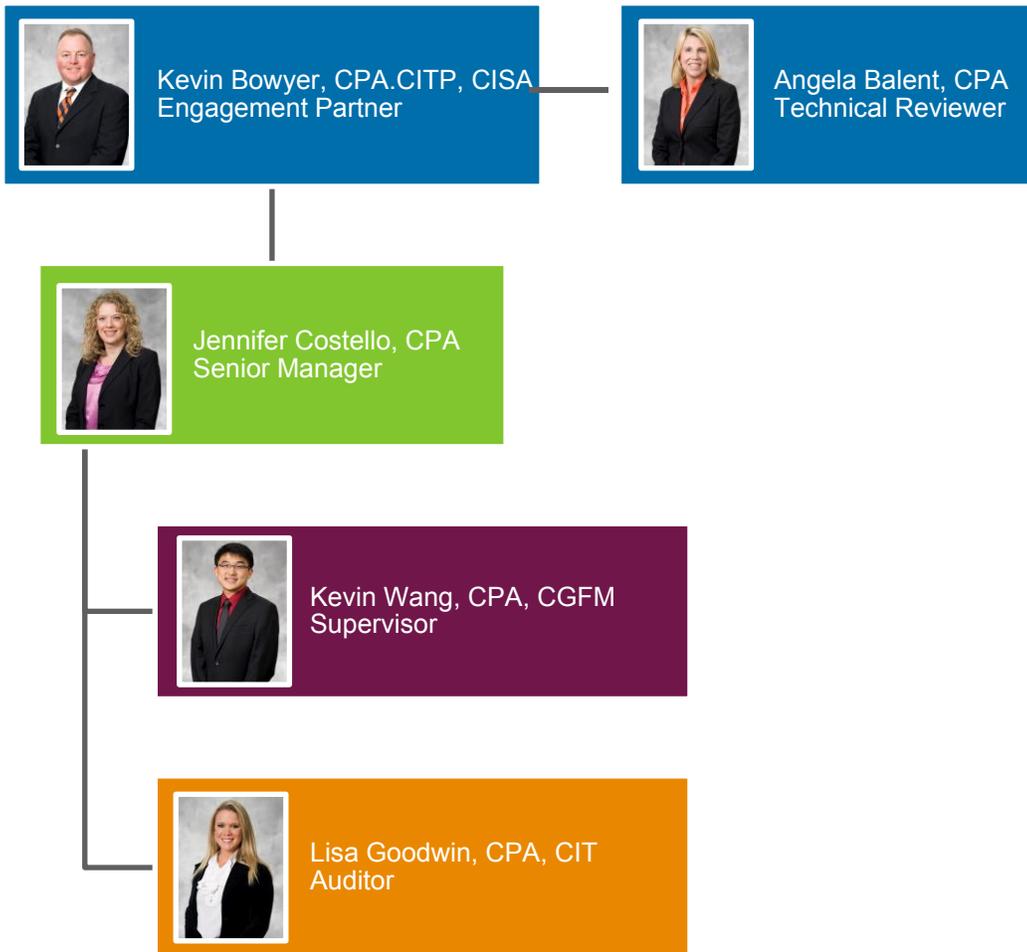
SEGMENT 3: FINAL REVIEW & EXIT MEETINGS

Near completion of field work, the necessary upward reviews including Member and Manager level reviews will be performed in the field. This will allow for resolution of any review questions and permit a more timely completion of the agreed-upon procedures.

3-4) Manager/Supervisor and Auditor Resumes

Team members assigned to the Florida Legislature are selected for their knowledge, experience and understanding of governmental entities. Members of our team have extensive experience and technical expertise in the area of audits performed in accordance with *Government Auditing Standards* (commonly referred to as the “Yellow Book”) and OMB-Circular A-133. Our audit team also has many years of experience with the preparation and review of Comprehensive Annual Financial Reports for submission to the Government Finance Officers Association’s “Certificate of Achievement for Excellence in Financial Reporting” program.

All engagement team members are licensed CPAs in the State of Florida and have more than 65 years of combined experienced in serving governmental clients. Their resumes are listed on the following pages.





ENTREPRENEURSHIP

Governmental Auditing Experience

[Auburn Water System](#)
[Okaloosa County, Florida](#)
[City of Gulf Breeze, Florida](#)
[City of Milton, Florida](#)
[City of Niceville, Florida](#)
[Destin Water Users](#)
[Mid-Bay Bridge Authority](#)
[Niceville-Valparaiso Regional Sewer Board](#)
[Walton/Okaloosa/Santa Rosa Regional Utility Authority](#)

Education

Bachelor of Arts in Accounting
 University of West Florida, Pensacola, FL

KEVIN D. BOWYER, CPA.CITP, CISA

Engagement Partner, Member

D 850.337.2422 | F 850.837.4583

36474C Emerald Coast Pkwy., Suite 3301 | Destin, FL 32541

Kevin.Bowyer@warrenaverett.com

Kevin Bowyer will serve as the Engagement Partner for the Florida Legislature. Kevin joined the Firm in 1990 and is a Member in the Firm's Audit Division. Kevin has over 23 years of experience in public accounting and specializes in planning, supervising and conducting audits of companies in a variety of industries including construction, government, hospitality, real estate, professional services, nonprofits, and manufacturing and distribution. He also has extensive knowledge in consulting and performing audits in the areas of IT Risk Management, SOC Engagements, and Internal Control evaluations. Kevin is also experienced in both corporate and individual tax planning, compliance and preparation in all of the above referenced industries. He is licensed as a Florida Certified Public Accountant and has more than 23 years of experience performing agreed upon procedures and financial auditing services.

Professional Affiliations

- North Gulf Coast Chapter Community Associations Institute, Vice President
- Government Finance Officers Association
- Florida Government Finance Officers Association
- Florida Institute of Certified Public Accountants, Past Board of Governors
- American Institute of Certified Public Accountants

Relevant Continuing Professional Education (past 3 years)

- IT Assurance and Audit Practices
- Governmental Accounting and Auditing Update (2012)
- Accounting and Auditing Update (2012 & 2013)
- Yellow Book Standards Update / Single-Audit Training
- Risk Management



ANGELA D. BALENT, CPA

Technical Reviewer, Member

D 850.275.1224 | F 850.664.2562
 45 Eglin Parkway, N.E., Suite 301| Fort Walton Beach, FL 32549
Angela.Balent@warrenaverett.com

Angela Balent will serve as the Technical Reviewer for the Florida Legislature engagement. Angela joined the Firm in 1992 and is a Member in the Firm's Audit and Accounting Services Divisions. She has more than 20 years of experience in public accounting and specializes in audit and attest services, and serves as a leader for the Public Sector Practice Group. She also has extensive experience with governmental and nonprofit, Common Interest Realty Associations and construction and governmental contractors. She has served as a reviewer for the GFOA Certificate of Achievement program. She is licensed as a Florida Certified Public Accountant and has more than 20 years of experience performing agreed upon procedures and financial auditing services.

SOLID RELATIONSHIPS

Governmental Auditing Experience

[Okaloosa County, Florida](#)
[City of Fort Walton Beach, Florida](#)
[City of Callaway, Florida](#)
[City of Milton, Florida](#)
[City of Niceville, Florida](#)
[City of Valparaiso, Florida](#)
[Town of Shalimar, Florida](#)
[Town of Cinco Bayou, Florida](#)

Education

Bachelor of Science in Business
 Administration
 Bowling Green State University, Bowling
 Green, OH

Professional Affiliations

- Economic Development Council of Okaloosa County, Chairman
- Emerald Coast Chapter of the Florida Institute of Certified Public Accountants, Past President
- Government Finance Officers Association, CAFR and PAFR Special Reviewer
- Florida Government Finance Officers Association, Conference Committee
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Relevant Continuing Professional Education (past 3 years)

- Governmental Accounting and Auditing Update
- FGFOA Annual Conference - 2011, 2012, 2013 (*Course Instructor*)
- Governmental Accounting and Financial Reporting
- Preventing and Detecting Fraud and Forgery
- Risk Management
- Yellow Book Standards Update / Single-Audit Training
- Market and Economic Update and Outlook for 2014
- GASB Update



JENNIFER G. COSTELLO, CPA

Managing Auditor, Senior Manager

D 850.337.2437 | F 850.837.4583

36474C Emerald Coast Pkwy., Suite 3301 | Destin, FL 32541

Jennifer.Costello@warrenaverett.com

Jennifer Costello will serve as the Managing Auditor for the Florida Legislature engagement. Jennifer joined the Firm in 2010 and is a Senior Manager in the Firm's Audit Division. Jennifer has over 14 years of experience in public accounting and specializes in the areas of audit and tax, specifically serving governmental entities, nonprofit organizations and government contractors. She is responsible for managing and reviewing attest engagements within our Destin Audit Division. Jennifer is licensed as a Florida Certified Public Accountant and has more than 14 years of experience performing agreed upon procedures and financial auditing services.

PASSION TO WIN

Governmental Auditing Experience

[City of Gulf Breeze, Florida](#)

[Town of Cinco Bayou, Florida](#)

[Town of Shalimar, Florida](#)

[Capital Trust Agency, Inc.](#)

[Gulf Breeze Financial Services, Inc.](#)

[Florida's Great Northwest](#)

(subject to GAS/Yellow Book)

[South Walton Fire District](#)

[South Walton County Mosquito Control District](#)

Education

Bachelor of Arts in Business Administration,
Accounting, Cum Laude
University of Arizona, Tucson, AZ

Professional Affiliations

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

Relevant Continuing Professional Education (past 3 years)

- Common Internal Control Deficiencies and How to Avoid Them / Financial Statement Auditing – Identifying the Risk Areas
- Governmental Accounting and Auditing Update (2011, 2012 & 2013)
- Board Governance
- 2011 AICPA Governmental and Not-for-Profit Training Program
- Foundations in Governmental Accounting
- Accounting and Auditing Standards Update
- Yellow Book Standards Update / Single-Audit Training
- Risk Management Seminar



KEVIN H. WANG, CPA, CGFM

Supervising Auditor, Supervisor

D 850.275.1247 | F 850.664.2562

45 Eglin Parkway, N.E., Suite 301 | Fort Walton Beach, FL 32548

Kevin.Wang@warrenaverett.com

Kevin Wang will serve as the Supervising Auditor for the Florida Legislature engagement. Kevin's responsibilities include the review of entry and intermediate work and supervision of attest engagements. He specializes in single-audit engagements and focuses the majority of his time on governmental and nonprofit entities. He is licensed as a Florida Certified Public Accountant and has 5 years of experience performing agreed upon procedures and financial auditing services. Kevin also recently became a Certified Government Finance Manager (CGFM).

Professional Affiliations

- Florida Government Finance Officers Association
- Florida Institute of Certified Public Accountants
- American Institute of Certified Public Accountants

Relevant Continuing Professional Education (past 3 years)

- Accounting and Auditing Update (2012, 2013)
- Foundations in Governmental Accounting
- Fraud Seminar
- Government Boot camp
- Now I See! Comprehending OMB A-133
- ProSystem fx Engagement GASB Training
- Risk Management
- KPMG 404 Institute Webcast: Auditing and Monitoring: Critical Activities to Help Control Fraud

ENTREPRENEURSHIP

Governmental Auditing Experience

Okaloosa County, Florida
 City of Fort Walton Beach, Florida
 City of Milton, Florida
 City of Callaway, Florida
 City of Niceville, Florida
 City of Valparaiso, Florida
 Town of Shalimar, Florida
 Town of Cinco Bayou, Florida

Education

Bachelor of Science in Business
 Administration, Accounting
 Auburn University, Auburn, AL
 Master of Accountancy
 Auburn University, Auburn, AL



LISA M. GOODWIN, CPA, CIT

Auditor, Senior Associate

D 850.659.3561 | F 850.664.2562
 45 Eglin Parkway, N.E., Suite 301 | Fort Walton Beach, FL 32548
Lisa.Goodwin@warrenaverett.com

Lisa Goodwin will serve as an Auditor for the Florida Legislature engagement. Lisa is a Senior Associate in the Audit Division with five years of public accounting experience. She is responsible for planning, performing and supervising audits of financial statements for various industry types. Lisa has extensive experience auditing governmental entities and nonprofit organizations, as well as construction, and manufacturing and distribution companies. She is licensed as a Florida Certified Public Accountant and has five years of experience performing agreed upon procedures and financial auditing services.

Relevant Continuing Professional Education (past 3 years)

- Accounting and Auditing Update (2012, 2014)
- Ethics: Protecting the Integrity of FL CPAs
- Government Boot camp
- Internal Control – Identifying and Reporting Deficiencies
- Performing Effective and Efficient Audit Testing
- Step by Step Guide to Compliance Auditing
- GASB Update / Government Training
- Audit Level 4 Trainings

ENTREPRENEURSHIP

Governmental Auditing Experience

[Okaloosa County, Florida](#)
[City of Niceville, Florida](#)
[Town of Shalimar, Florida](#)
[Town of Cinco Bayou, Florida](#)

Education

Bachelor of Science in Accounting
 University of Maryland University College,
 Heidelberg, Germany

5) Independence Standards

Warren Averett is independent of the Florida Legislature and its management as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Governmental Auditing Standards*. If assigned as the Florida-licensed CPA firm to an attestation engagement, we will comply with Section 11.40(3)(c), Florida Statutes, to ensure that there has not ever been a direct personal relationship or accounting, auditing, consulting, tax advisory, or tax preparing services provided by Warren Averett for the lobbying firm.

Warren Averett and all assigned personnel commit to following the independence standards adopted by the Florida Board of Accountancy in Chapter 61H1-21, Florida Administrative Code, which are similar to those contained in the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants. We acknowledge the additional independence restriction provided in law relates to certain attest and nonattest services that may currently be allowed under the independence standards adopted by the Florida Board of Accountancy. As it relates to a CPA's or CPA firm's independence from a lobbying firm, a "direct personal relationship" means those relationships as described in Sections 101-1 and 101-2 of the document entitled *Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accounting in the State of Florida*, created by the Florida Board of Accountancy and incorporated by reference in Rule 61H1-21.001, Florida Administrative Code.

Annually, Warren Averett requires all Members and client service professionals to confirm in writing that they have no relationships or holdings that would impair our independence with regard to our clients. Our independence policies are routinely monitored by the Quality Control Partner to ensure continued compliance. At the time of designation of the Contractor but before the Task Assignment Agreement has been executed and submitted to JLAC, both Warren Averett and the Contractor will execute a written sworn certification, "Independence Statement," subject to Section 837.06, Florida Statutes, that no such relationship ever existed.

6) Peer Review

Warren Averett is respected as an industry leader in developing and adhering to quality review standards, and we have received an unqualified opinion from every independent peer review team that has visited our Firm. Our peer review reports no significant weaknesses and confirms that our systems of internal quality controls provide assurance of quality audit work and assurance that our professionals take their responsibility to adhere to the profession's standards seriously. These peer reviews further support our view that our engagements evidence a high degree of Member participation. The hands-on attitude and involvement of Members permit us to deal with critical issues quickly and decisively and to communicate with client management in a timely manner.

Our last peer review was conducted in 2013 by Henderson Hutcherson & McCullough, PLLC of Chattanooga, Tennessee. Warren Averett received a peer review rating of pass. This quality control review included a review of specific governmental engagements. A copy of our report is included on the following page.



**HENDERSON HUTCHERSON
& MCCULLOUGH, PLLC**

Certified Public Accountants

System Review Report

December 6, 2013

To The Partners
Warren Averett, LLC
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Warren Averett, LLC (the firm) applicable to non-SEC issuers in effect for the year ended July 31, 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 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.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audit performed under FDICIA, and examinations of service organizations (Service Organizations Control 1 engagements).

In our opinion, the system of quality control for the accounting and auditing practice of Warren Averett, LLC applicable to non-SEC issuers in effect for the year ended July 31, 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* or *fail*. Warren Averett, LLC has received a peer review rating of *pass*.

*Henderson Hutcherson
& McCullough, PLLC*

1200 MARKET STREET | CHATTANOOGA, TN 37402 | T 423.756.7771 | F 423.265.8125 | WWW.HHMCPAS.COM

AN INDEPENDENT MEMBER OF THE BDO SEIDMAN ALLIANCE

ATTACHMENT C

REFERENCE FORM

1. This business reference is for (Contractor's Name): Warren Averett, LLC
2. Name, Title, Organization Name, and other contact information of the person providing the reference. Pete DeBogory, General Manager, South Walton Utility Company, Inc. (850) 837-2988
3. Please describe your relationship with the Contractor.
Client. Warren Averett provides annual audit services to South Walton Utility Company
4. How many years have you done business with the Contractor? Please provide dates.
South Walton Utility Company has worked with Warren Averett, or one of its predecessors for over 25 years
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years? Yes
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating. 5. Warren Averett provides services as agreed, in a timely fashion, and in accordance with agreed prices
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe. No.
8. Would you hire the Contractor again to perform these services? Please explain.
Yes
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services? Yes
10. Are there additional comments you would like to make regarding the Contractor?



Signature
Peter E. DeBogory

Printed Name

November 19, 2014

Date

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

ATTACHMENT C

REFERENCE FORM

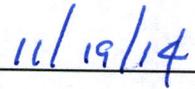
1. This business reference is for (Contractor's Name): Warren Averett, LLC
2. Name, Title, Organization Name, and other contact information of the person providing the reference. Lockwood Wernet, General Manager, Destin Water Users, Inc. 850-837-6146 lwernet@dwuinc.com
3. Please describe your relationship with the Contractor.
Contractor has been retained to provide auditing services and accounting advice.
4. How many years have you done business with the Contractor? Please provide dates.
We have worked with the Contractor since 2000 (14 years).
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years? Yes
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating. 5 The contractor has performed all contracted services on time and in budget. The contractor has always been available to answer questions and provide guidance when requested.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe. No
8. Would you hire the Contractor again to perform these services? Please explain.
Yes. The work was thorough and complete and performed on time and in budget.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services? Yes
10. Are there additional comments you would like to make regarding the Contractor?
I recommend the contractor without hesitation. They act in a professional manner and schedule work so as not to disrupt the normal course of business while performing their duties.



Signature

Lockwood Wernet

Printed Name



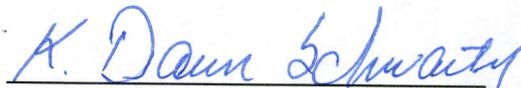
Date

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

ATTACHMENT C

REFERENCE FORM

1. This business reference is for (Contractor's Name): Warren Averett, LLC
2. Name, Title, Organization Name, and other contact information of the person providing the reference. K. Dawn Schwartz, Director of Finance, West Florida Regional Planning Council
3. Please describe your relationship with the Contractor.
Audit Client
4. How many years have you done business with the Contractor? Please provide dates.
September 2006 to the present.
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years? Yes
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating. Level 5 rating: Warren Averett's audit services are performed in a highly professional manner. Their responses to our accounting and audit inquiries are comprehensive and prompt.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe. No.
8. Would you hire the Contractor again to perform these services? Please explain.
Yes, Warren Averett performs a thorough audit with kind, competent, and diligent staff.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services? Yes
10. Are there additional comments you would like to make regarding the Contractor?
Warren Averett has always tried to satisfy our needs as a client. I appreciate their integrity and outstanding work.



Signature

K. Dawn Schwartz

Printed Name

November 21, 2014

Date

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports



CPAs AND ADVISORS

LET'S THRIVE TOGETHER

COST PROPOSAL



The Florida Legislature
RFP #873, Attestation Services

November 25, 2014



Proposer

Warren Averett, LLC
36474C Emerald Coast Pkwy, Suite 3301
Destin, FL 32541

Submitted by

Kevin D. Bowyer, CPA.CITP, CISA
Kevin.Bowyer@warrenaverett.com
850.337.2422

ATTACHMENT G
COST PROPOSAL
FOR
ATTESTATION SERVICES

This Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal anticipated to be assigned to the engagement.

PROFESSIONAL STAFF POSITIONS DESCRIBED:	PROFESSIONAL FEE:
Kevin Bowyer, CPA.CITP, CISA Engagement Partner _____	\$ 195 _____
Angela Balent, CPA Technical Review Partner _____	\$ 195 _____
Jennifer Costello, CPA Senior Manager _____	\$ 185 _____
Kevin Wang, CPA, CGFM Supervisor _____	\$ 175 _____
Lisa Goodwin, CPA, CIT Auditor _____	\$ 165 _____

(If additional space is needed, attach a continuation page to the Cost Proposal.)

Single Blended Hourly Rate: *\$ 180

[Note: Individual professional fees listed above should average to single blended hourly rate.]

***The Single Blended Hourly Rate is the basis of award.**

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Warren Averett, LLC

**PROPOSAL TO PROVIDE ATTESTATION SERVICES
RELATING TO QUARTERLY LOBBYING FIRM
COMPENSATION REPORTS**

for the

***JOINT LEGISLATIVE AUDITING COMMITTEE
OF THE FLORIDA LEGISLATURE***



November 25, 2014

Submitted by

**CARROLL and COMPANY
CERTIFIED PUBLIC ACCOUNTANTS**

2640-A Mitcham Drive
Tallahassee, Florida 32308

Phone (850) 877-1099

Fax (850) 878-7000

www.ccrpa.com

**Kathleen E. Brothers, CPA – Audit and Accounting Services Partner
kbrothers@ccrpa.com**

TABLE OF CONTENTS

TAB 1

Contractor’s Information Coversheet	1
Non-Collusion Statement (Attachment A)	2
Certification of Warranties (Attachment B)	3
Registration (Attachment D).....	4
Licenses (Attachment E).....	5
Certification of No Disciplinary History (Attachment F).....	9
List of Office Locations	10

TAB 2: QUALIFICATIONS AND EXPERIENCE

1) Experience	11
2) Scope, Staffing, & Timing	14
3) Manager / Supervisor Resumes	16
4) Auditor Resumes	20
5) Independence	24
6) Peer Review Report.....	25

TAB 3: REFERENCES

Reference Form: State of Florida, Department of Financial Services	26
Reference Form: Multi-State Lottery Association.....	27
Reference Form: Tallahassee Museum.....	28

REQUEST FOR PROPOSAL
RFP #873
THE FLORIDA LEGISLATURE
ATTESTATION SERVICES
RELATING TO
QUARTERLY LOBBYING FIRM COMPENSATION REPORTS

Proposals to be opened by the

Florida Legislature
Office of Legislative Services
Purchasing Office
111 West Madison Street, Room 874, (850) 717-0305
Tallahassee, FL 32399-1400

at 3:00 P.M., November 25, 2014

NAME OF CONTRACTOR Carroll and Company, CPAs

ADDRESS 2640-A Mitcham Drive

CITY Tallahassee **STATE** FL **ZIP CODE** 32301

SIGNATURE 
(Authorized Officer)

Kathleen E. Brothers, CPA
(Printed or typed name)

F.E.I.D. NUMBER 59-3038528 **DATE** 11/25/2014

FLORIDA ACCOUNTANCY FIRM LICENSE NO. AD0000391

TELEPHONE NUMBER (850) 877-1099

E-MAIL ADDRESS kbrothers@ccrepa.com

ATTACHMENT A

NON-COLLUSION STATEMENT

I certify that this proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this request and certify that I am authorized to sign this document for the organization and that the organization is in compliance with all requirements of this Request for Proposal including, but not limited to, certification requirements.

Organization: Carroll and Company, CPAs

Signature: *Kathleen E. Brothers*
(Authorized Officer)

Signature: Kathleen E. Brothers, CPA, CGMA
(Printed or typed name)

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Carroll and Company, CPAs

ATTACHMENT B

WARRANTIES

Each Contractor represents that it is professionally qualified and possesses the requisite skills, knowledge, qualifications, and experience to provide the required Attestation Services as specified in the Contract, attached hereto. The following Warranties are a requirement of this award and shall be certified by signing below. If the Contractor cannot so certify to any of the following, the Contractor shall submit with its Proposal a written explanation of why it cannot do so within the Administrative Documents Required (Section 2.2)

- 1.11.1 If an entity is required to be registered, the Contractor or any other organization associated with the Contractor is currently or will be registered with the State of Florida, Department of State, Division of Corporations, prior to the contract award
- 1.11.2 The Contractor or any other organization associated with the Contractor is not currently under suspension or debarment by the State or any other governmental authority.
- 1.11.3 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or employees of any other organization associated with the Contractor are not currently under investigation by any governmental authority and have not in the last ten years been convicted or found liable for any act prohibited by law in any jurisdiction involving conspiracy or collusion with respect to bidding on any public contract.
- 1.11.4 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- 1.11.5 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have not, within the preceding three years, been convicted of or had a civil judgment rendered against them or is presently under indictment for or otherwise criminally or civilly charged for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
- 1.11.6 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor have not, within a three-year period preceding this certification, had one or more federal, state, or local government public transactions terminated for cause or default.
- 1.11.7 To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, subsidiaries, directors, officers, or any other organization associated with the Contractor, the Contractor is licensed by the Board of Accountancy of the State of Florida pursuant to Section 473.3101, Florida Statutes, and all applicable rules of the Florida Board of Accountancy to engage in the practice of public accountancy within the State of Florida and that it will remain so licensed during the term of this Contract
- 1.11.8 A person or affiliate of the Contractor has not been placed on the convicted vendor list within the last 36 months following a conviction for a public entity crime.
- 1.11.9 A person or affiliate of the Contractor is not on the discriminatory vendor list.



Certification Signature

Florida Accountancy Firm License No.: AD-0000391

Contractor: Carroll and Company, CPAs

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

CARROLL and COMPANY, CPAs

ATTACHMENT D

CURRENT REGISTRATION WITH THE DEPARTMENT OF STATE

2014 FLORIDA PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# S17239

Entity Name: CARROLL AND COMPANY, CPAS, PA

Current Principal Place of Business:

2640 A MITCHAM DR
TALLAHASSEE FL 32308

Current Mailing Address:

2640-A MITCHAM DR
TALLAHASSEE, FL 32308 US

FEI Number: 59-3038528

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

CARROLL, FREDERICK III
2640 A MITCHAM DR
TALLAHASSEE FL 32308 US

FILED
Mar 01, 2014
Secretary of State
CC1220476244

The above named entity submits this statement for the purpose of changing its registered office or registered agent or both in the State of Florida

SIGNATURE _____

Electronic Signature of Registered Agent

_____ Date

Officer/Director Detail :

Title	D	Title	D
Name	CARROLL, FREDERICK III	Name	DUPREE, ABBY F
Address	2640-A MITCHAM DR	Address	2640-A MITCHAM DR
City-State-Zip	TALLAHASSEE FL 32308	City-State-Zip	TALLAHASSEE FL 32308
Title	D	Title	D
Name	BROTHERS, KATHLEEN E	Name	ZOTTOLI, STEPHANIE G
Address	2640-A MITCHAM DR	Address	2640-A MITCHAM DRIVE
City-State-Zip	TALLAHASSEE FL 32308	City-State-Zip	TALLAHASSEE FL 32308

STATE OF FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS, PARTNERSHIPS AND LIMITED LIABILITY COMPANIES REGISTRATION SERVICES DIVISION
2014-03-01 10:00:00 AM
FILED
MAR 01 2014
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

SIGNATURE, FREDERICK CARROLL III

PRESIDENT

03/01/2014

Electronic Signature of Signing Officer/Director Detail

_____ Date

ATTACHMENT E

Copy of the Florida Accountancy Firm License and a copy of the Florida Certified Public Accountant License for all Key Personnel (partners and audit staff; clerical and other support staff are not included) identified in the Proposal.

FIRM LICENSE

STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY		
LICENSE NUMBER		
AD0000391		
The ACCOUNTANCY CORPORATION Named below IS LICENSED Under the provisions of Chapter 473 FS. Expiration date: DEC 31, 2015		
FREDERICK CARROLL III CPA PA CARROLL & COMPANY 2640-A MITCHAM DR TALLAHASSEE FL 32308		
RICK SCOTT GOVERNOR	ISSUED 10/20/2013 SEQ # L131020000997 DISPLAY AS REQUIRED BY LAW	KEN LAWSON SECRETARY



CPA LICENSES

STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY		
LICENSE NUMBER		
AC0024672		
The CERTIFIED PUBLIC ACCOUNTANT Named below IS LICENSED Under the provisions of Chapter 473 FS. Expiration date: DEC 31, 2015		
BROTHERS, KATHLEEN ELIZABETH 2640-A MITCHAM DRIVE TALLAHASSEE FL 32308		
RICK SCOTT GOVERNOR	ISSUED 10/20/2013 SEQ # L131020000751 DISPLAY AS REQUIRED BY LAW	KEN LAWSON SECRETARY



CPA LICENSES (CONTINUED)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC0005487	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS
Expiration date: DEC 31, 2015



CARROLL, FREDERICK III
% CARROLL AND COMPANY
2640-A MITCHAM DRIVE
TALLAHASSEE FL 32305



RICK SCOTT
GOVERNOR

ISSUED 10/20/2013 SEQ # L1310200000762
DISPLAY AS REQUIRED BY LAW

KEN LAWSON
SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC0029277	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS
Expiration date: DEC 31, 2015



DUPREE, ABIGAIL FOOSE
2640A MITCHAM DRIVE
TALLAHASSEE FL 32308



RICK SCOTT
GOVERNOR

ISSUED 10/20/2013 SEQ # L1310200000785
DISPLAY AS REQUIRED BY LAW

KEN LAWSON
SECRETARY

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC35141	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016



ZOTTOLI, STEPHANIE IRENE
9032 OLD CHEMONIE ROAD
TALLAHASSEE FL 32309



ISSUED 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1403250002060

CPA LICENSES (CONTINUED)

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC43228	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS
Expiration date: DEC 31, 2015



HEITMEYER, RICHESIN ALAN
3063 HAWKS LANDING DR
TALLAHASSEE FL 32309



RICK SCOTT
GOVERNOR

ISSUED 10/20/2013 SEQ # L1310200000312
DISPLAY AS REQUIRED BY LAW

KEN LAWSON
SECRETARY

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC0031083	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016



ELLIOTT, LAUREE M
CARROLL & COMPANY
2640-A MITCHAM DRIVE
TALLAHASSEE FL 32309



ISSUED 10/19/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1410190000706

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC36662	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS
Expiration date: DEC 31, 2016



DEBOER, KRISTIE ELIZABETH
2888 MANILA PALM COURT
TALLAHASSEE FL 32309



ISSUED 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409253001060

CARROLL and COMPANY, CPAs

CPA LICENSES (CONTINUED)

10 37 21 AM 11/21/2014

Licensee Details

Licensee Information

Name: **ROEDER, STEPHEN CHRISTOPHER (Primary Name)**
 (DBA Name)

Main Address: **2039 OWENBY DRIVE**
TALLAHASSEE Florida 32308

County: **LEON**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC48010**

Status: **Current,Active**

Licensure Date: **11/21/2014**

Expires: **12/31/2015**

LICENSE ISSUED 11/21/14
(HARD COPY NOT YET RECEIVED)

Special Qualifications	Qualification Effective
-------------------------------	--------------------------------

[View Related License Information](#)

[View License Complaint](#)

1940 North Monroe Street, Tallahassee FL 32399 :: Email: Customer Contact Center :: Customer Contact Center: 850 487.1395

The State of Florida is an AA/EEO employer [Copyright 2007-2010 State of Florida, Privacy Statement](#)

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850 487.1395. Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee (however, email addresses are public record). If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our [Chapter 455](#) page to determine if you are affected by this change.

ATTACHMENT F

CERTIFICATION OF NO DISCIPLINARY HISTORY

I Kathleen E. Brothers, hereby certify that the Key Personnel (partners and audit staff; clerical and other support staff are not included) anticipated to be assigned to the attestation engagement as identified herein, nor the licensed accountancy firm, have been subject to any disciplinary action by the Florida Board of Accountancy within the last ten (10) years.

Kathleen E. Brothers

Certification Signature

Florida CPA License No.: AC0024672

Contractor: Carroll and Company, CPAs

Date: 11/25/2014

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

OFFICE LOCATIONS

Carroll and Company's offices are located at 2640-A Mitcham Drive in Tallahassee, Florida. We also have staff located in South Florida and Western Georgia, and a consultant in New York.

EXPERIENCE

Firm Profile

Carroll and Company has been serving clients in the greater Tallahassee area and throughout Florida since 1990. We are a full service public accounting firm, properly licensed to practice in the State of Florida. We provide a full range of services, including tax, bookkeeping, audit/assurance, controllership, campaign finance compliance, and consulting services for more than 1,700 clients.

The firm is headed by Managing Partner Frederick Carroll III, CPA, along with Tax Partners Abby F. Dupree, CPA and Stephanie G. Zottoli, CPA, and Audit and Accounting Services Partner Kathleen E. Brothers, CPA. All partners are members of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants, and the Georgia Society of Certified Public Accountants.

Our progressive and growing firm serves clients from our offices in Tallahassee and remotely from South Florida, Western Georgia, and New York. We currently have four partners, four managers, five senior accountants and auditors, and five staff accountants supported by an administrative team. Nine of our employees are CPAs. We also have a Certified Fraud Examiner, an IRS Enrolled Agent, and Certified QuickBooks® ProAdvisors on staff.

We are known for the personal attention and timely delivery of services we provide to our clients. In fact, Tallahassee residents voted us the 2012, 2013, and 2014 Tally Award winner for Accountant / Bookkeeping Services, and we were voted Best Accounting Services in 2011 and 2012 by the readers of Tallahassee Magazine.

Carroll and Company is passionately committed to the community we serve – the community in which we live. As a responsible corporate citizen, community involvement and philanthropic support of worthy causes are fundamental to our firm. Many of our staff are also active participants in community organizations and serve, or have served, on the boards of not-for-profit organizations.

Carroll and Company is an independently owned and operated member firm of the CPAsNET consortium, giving us instant access to the expertise and resources of independent accounting and business consulting firms across the country. As our client, you receive the best of both worlds: the personal attention and sincere concern of a local firm, and the knowledge and resources of a national association.

Attestation and Audit Experience

Carroll and Company performs over thirty (30) agreed-upon procedures and financial statement audit engagements each year. This includes attestation services for public and private entities applying for the Florida Department of Environmental Protection's Voluntary Cleanup Tax

EXPERIENCE (CONTINUED)

Credit program. We also provide observation and attestation services for Florida's twice-weekly POWERBALL drawings. Additionally, we provide campaign finance compliance services to political campaigns and related organizations filing reports with the Florida Division of Elections and Federal Elections Commission. Audit and attest clients served in the last five years include the following:

Adult and Community Educators of Florida, Inc.	HD Supply Power Solutions, Ltd.
Albritton Electrical Service, Inc.	Healthy Start Coalition of Jefferson, Madison, and Taylor Counties, Inc.
American Association of State Troopers Foundation, Inc.	J.R.L. Enterprises, Inc. & JRL Ventures, Inc. – Former Wellcraft Facility
American Association of State Troopers, Inc.	Jones Construction Company of Northwest Florida, Inc.
Baycrest Corporation	Keith Lawson Company, Inc.
Big Bend Habitat for Humanity, Inc.	Lakewood Pointe, Ltd.
Big Bend Homeless Coalition, Inc.	Lewis & Thompson Electric, Inc.
Capital Area Healthy Start Coalition, Inc.	MarcT, LLC
Capital City Country Club	Multi-State Lottery Association (POWERBALL)
Capital Medical Society Foundation, Inc.	National Assoc. of Trial Lawyer Executives, Inc.
Childers Holding Company	National Association of Dental Laboratories, Inc.
City of Daytona Beach – Clyde Morris Former Landfill	National Board for Certification in Dental Laboratory Technology, Inc.
City of Daytona Beach – William Lofts	Panattoni Investments, LLC – Tampa International Center
City of Pahokee – Former Pahokee Plaza	Personal Insurance Federation of Florida, Inc.
City of Tallahassee – CSX Parcel 1	Premier Commercial Construction, LLC
City of Tallahassee – Salie Property	Sandco LLC
CRP / Chance Catalyst Owner, L.L.C. – Former Ro-Mac Lumber & Supply Co. of Tallahassee	Sandco, Inc.
DR Tailwinds DeLand CC, LLC; Tailwinds DeLand CC, LLC; and TKG DeLand, LLC – Country Club Crossing and The Greens at Country Club	Specialty Contractors, Inc.
Eaglewood Course Development, LLC – Bonita Fountains Phase 2: ROCC	State of Florida Employees Deferred Compensation Plan
Florida AFL-CIO	Sun Coast Electric and Networking, Inc.
Florida Assoc. of Rehabilitation Facilities, Inc.	Tallahassee – Leon County Cultural Resources Commission d/b/a Council on Culture and Arts (COCA)
Florida Association of the American Institute of Architects, Inc.	Tallahassee Area Convention and Visitors Bureau, Inc.
Florida Brownfields Association, Inc.	Tallahassee Museum of History and Natural Science, Inc.
Florida Catholic Conference, Inc.	TeligentEMS, L.L.C.
Florida Children's Services Council, Inc.	The Claude Pepper Foundation, Inc.
Florida Developmental Disabilities Council, Inc.	The Community Foundation of North Florida, Inc.
Florida Engineers Management Corporation	The Florida College System Foundation, Inc.
Florida Health Choices, Inc.	The Foundation for Leon County Schools, Inc.
Florida Manufactured Housing Association, Inc.	The Tallahassee Ballet, Inc.
Florida Optometric Association, Inc.	Wesley Foundation at FSU, Inc.
Florida State Building and Construction Trades Council, Inc.	Westcott Lakes, Inc.
Florida Wildlife Federation, Inc.	Westcott Lakes, LLC
Friends of Mission San Luis, Inc.	
Good News Foster Home, Inc.	

EXPERIENCE (CONTINUED)

We have a well-established, dedicated team of professionals who understand the unique nature of attestation engagements. We have developed expertise in the implementation of the many new accounting standards issued over the last several years related to attestation engagements. Our firm devotes a significant amount of resources to continuing education in attestation and audit areas.

Carroll and Company is best qualified to provide attestation services to JLAC based on our extensive experience providing attestation and audit services for public and private entities in a variety of industries. In addition to traditional financial statement and compliance audit services, Carroll and Company provides internal control design and implementation assistance, and compliance testing and verification for debt and other third-party agreements, as well as internal audit services. This broad range of experience enables us to offer JLAC the highest level of service and technical proficiency.

References from clients for which we perform attest or audit services are included in Tab 3. We encourage you to contact these references regarding their level of satisfaction with our services.

Commitment to Quality

Carroll and Company takes pride in the quality of our accounting practice and has received consistently high quality reports under the AICPA's peer review program. This program requires the review of an accounting firm's system of quality control every three years by an outside CPA firm. Carroll and Company has had seven peer reviews since its inception in 1990, all of which have resulted in unqualified reports – the best possible result. A copy of our most recent report is included on page 25.

Carroll and Company is in compliance with the registration and permit requirements applicable to the practice of public accounting in Florida. No complaints by the state board of accountancy or other regulatory authority have been leveled against any member of our firm. We are not involved in any pending litigation or investigations. We are not aware of any relationships with existing clients which might jeopardize our objectivity or independence.

Our mission is to build long-term client relationships by providing expert technical assistance and the highest quality client service.

SCOPE, STAFFING, & TIMING

Summary of Requested Services

We understand JLAC seeks to contract with Florida-licensed certified public accounting firms to provide attestation services relating to quarterly compensation reports filed by lobbying firms, starting with the compensation reports filed for the 2014 calendar year. If we are awarded a contract, we agree to provide services in accordance with applicable attestation standards established by the American Institute of Certified Public Accountants and provisions of Florida Statutes, as well as the JLAC *Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports*. We understand services can be provided in any location in Florida for which the lobbying firm is located.

We understand that work will only be performed if we are selected by a lobbying firm to audit their compensation reports. Upon selection, we and the lobbying firm will execute a written statement certifying that we have never had a “direct personal relationship or any professional accounting, auditing, tax advisory or tax preparing relationship with each other”. We would then submit the signed Tax Assignment Agreement for Attestation Services to JLAC.

Client Service Team and Approach to Staffing

Carroll and Company is known for the personal attention and timely delivery of services we provide to our clients. We understand that in order to build our business we must re-earn our clients every day. In fact, we were voted the 2012, 2013, and 2014 Tally Award winner for Accountant / Bookkeeping Services, and were also voted Best Accounting Services in 2011 and 2012 by the readers of Tallahassee Magazine.

Carroll and Company has sufficient qualified staff to meet the deliverables and complete the Task Assignment Agreement in a timely manner.

Each client is provided access to a partner and at least one additional contact. This team approach ensures a qualified team member is always available to handle questions and urgent matters. Our team to serve JLAC will be as follows:

- Kathleen E. Brothers, CPA, CGMA – Manager / Supervisor
- Frederick Carroll III, CPA, CGMA – Manager / Supervisor
- Abby F. Dupree, CPA, CGMA – Manager / Supervisor
- Stephanie G. Zottoli, CPA, CGMA – Manager / Supervisor
- Rich A. Heitmeyer, CPA – Auditor
- Stephen C. Roeder, CPA – Auditor
- Lauree M. Elliott, CPA – Auditor
- Kristie E. DeBoer, CPA – Auditor

Individual resumes, including a summary of relevant experience, are included on pages 16 – 23. Each partner and manager assigned to your engagement is trained in current developments in attest issues. No complaints by the state board of accountancy or other regulatory authority have been leveled against any member of your client service team, and our firm has taken no corrective actions with respect to these individuals.

SCOPE, STAFFING, & TIMING (CONTINUED)

Kathleen E. Brothers, CPA, CGMA will coordinate all services provided to JLAC, and will take primary responsibility for the successful and timely delivery of the services.

We make every effort to ensure continuity of staffing, experience, and knowledge from year to year. Carroll and Company's commitment to maintaining an optimal work environment has resulted in a firm-wide staff turnover rate that is lower than the industry average. In fact, current staff average over ten years of employment with our firm. Should a significant staffing change occur, your Engagement Partner, Kathleen Brothers, will contact you to coordinate a smooth transition. None of our services will be subcontracted.

No complaints by the state board of accountancy or other regulatory authority have been leveled against any member of your client service team, and we have taken no corrective actions with respect to these individuals.

The management of Carroll and Company has made a commitment to providing staff at all levels with the tools necessary to do their jobs in the most efficient manner possible. Our processes are fully automated, using technology in all phases. Our experience helping clients improve their electronic data processing practices, combined with our internal use of electronic data processing software and electronic document management and storage software, enable us to provide our clients valuable insight and tangible step-by-step guidance in leveraging technology to improve internal controls while reducing costs.

MANAGER / SUPERVISOR RESUMES

KATHLEEN E. BROTHERS, CPA, CGMA

EXPERIENCE

Audit & Accounting Services Partner of Carroll and Company, CPAs since 2005. Joined the firm in 2001. Over twenty years of combined financial statement and internal audit experience with Carroll and Company CPAs and Ernst & Young, LLP, primarily serving clients in the not-for-profit industry. Significant experience in the performance of process and internal control improvement reviews covering all significant accounting and operational processes, and in the performance of compliance audits in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General.

Since 2009, Kathleen has also provided services to public and private entities seeking tax credit for brownfield site rehabilitation costs under Florida's Voluntary Cleanup Tax Credit (VCTC) program, including providing the attestation report and CPA certification required for VCTC applications. Kathleen also oversees the firm's observation of the POWERBALL lottery drawings, and related attestation reporting.

Kathleen will coordinate all of the services provided and will review all of the attest work performed. Kathleen performs this role for approximately twenty to twenty-five not-for-profit engagements each year. Kathleen will also serve as the main point of contact.

EDUCATION

- Bachelor of Science Degree in Accounting, Florida State University (1991)
- Bachelor of Science Degree in Finance, Florida State University (1991)

PROFESSIONAL

- Florida Certified Public Accountant (1992)
- Chartered Global Management Accountant (2014)
- Member, Florida Institute of Certified Public Accountants
 - Director, Tallahassee Chapter (2006 – Present)
 - President, Tallahassee Chapter (2009 – 2010)
 - President-Elect, Tallahassee Chapter (2008 – 2009)
 - Secretary, Tallahassee Chapter (2007 – 2008)
 - Treasurer, Tallahassee Chapter (2006 – 2007)
 - Member, FSU Accounting Conference Committee (2004 – Present)
 - Member, Accounting Careers and Education Committee (2003 – 2004)
- Member, Georgia Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants

CIVIC

- Board Member, Ronald McDonald House Charities of Tallahassee (2003 – Present)
 - Board Chair (2011)
 - Finance Committee Chair (2003 – 2010)
- Member, Leon County School District Audit Committee (2004 – Present)
- Member, Tallahassee Society of Association Executives (2002 – Present)
- Chair, City of Tallahassee Audit Advisory Committee (2002 – 2011)
- Member, Habitat for Humanity of Tallahassee Finance Committee (2002 – 2004)
- Participant in Opportunity Tallahassee, 2002
- Leadership Tallahassee Class 24

CARROLL and COMPANY, CPAs

MANAGER / SUPERVISOR RESUMES (CONTINUED)

FREDERICK CARROLL III, CPA, CGMA

EXPERIENCE

Managing Partner of Carroll and Company, CPAs since 1990. Over thirty-five years of tax and auditing experience with non-profit organizations and for-profit businesses. Rick serves as the independent technical reviewer for all of the firm's attestation engagements. Rick has also performed observation and attestation procedures related to the POWERBALL lottery drawings.

As the Independent Review Partner, Rick will perform a final technical review of all attest and tax services. Rick performs this role for approximately twenty to twenty-five engagements each year.

EDUCATION

- Bachelor of Arts Degree in Economics, Furman University (1972)
- Masters of Accounting, Florida State University (1976)

PROFESSIONAL

- Florida Certified Public Accountant (1977)
- Chartered Global Management Accountant (2014)
- Board Member and Audit Committee Chairman, Capital City Bank Group, Inc.
- Member, Florida Institute of Certified Public Accountants
Past Member, Board of Governors (1987 – 1991)
- Member, Georgia Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Member and Past President, Tallahassee Regional Estate Planning Council
- Past Member, Florida State Board of Accountancy (2007 – 2010)

CIVIC

- Member, Tallahassee Memorial Hospital Board of Directors
- Chairman, Tallahassee Memorial Healthcare Foundation Board of Trustees
- Audit Committee Member, Tallahassee Community College Foundation
- Advisory Board Member, Florida State University College of Business Accounting Department
- Member and Past President, Tallahassee Kiwanis Club
- Member, Capital Tiger Bay Club
- Member, The Economic Club of Florida
- Past Chairman, Southeastern Community Blood Center Board of Directors
- Past Chairman, Leon County Schools' Foundation
- Past Treasurer and Founding Board Member, Tree House of Tallahassee, Inc.
- Past Treasurer, Goodwill Industries, Inc.
- Past Treasurer and Founding Board Member, The Florida Center for Performing Arts and Education, Inc.
- Past Board Member, Tallahassee Chamber of Commerce
- Past Board Member, Children's Home Society
- Past Board Member, Tallahassee Symphony Orchestra
- Past Board Member, Elder Care Services
- Past Board Member, Communities in Schools

MANAGER / SUPERVISOR RESUMES (CONTINUED)

ABBY F. DUPREE, CPA, CGMA

EXPERIENCE

Partner of Carroll and Company, CPAs since 2002. Joined the firm in 1994. Nearly twenty years of experience in individual, corporate, estate, trust, and non-profit tax planning and preparation. Extensive experience in campaign finance compliance reporting with the State of Florida Division of Elections and the Federal Elections Commission.

EDUCATION

- Bachelor of Science Degree in Accounting, Florida State University (1991)

PROFESSIONAL

- Florida Certified Public Accountant (1996)
- Chartered Global Management Accountant (2014)
- Member, Florida Institute of Certified Public Accountants
 - Member, Board of Governors (2011 – Present)
 - Member, Executive Committee (2013 – Present)
 - Chair, Finance and Office Advisory Committee (2014 – Present)
 - Director and all Chapter Officer Positions, Tallahassee Chapter (2003 – 2012)
 - Chair, FSU Accounting Conference Committee (2006 – 2007)
 - Co-Chair, FSU Accounting Conference Committee (2004 – 2005)
 - Member, MAP Section (2004 – Present)
 - Past Member, State Legislative Policy Committee
- Member, Georgia Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
 - Member, Federal Tax Section (2009 – Present)
- Member, Economic Club of Florida
- Member, Capital Tiger Bay
- Past Member, Tallahassee Regional Estate Planning Council

CIVIC

- Board Member and Treasurer, Leon High Lacrosse Boosters
- Board Member, Leon High School Foundation
- Board Member and Treasurer, Florida Governor's Mansion Foundation, Inc.
- Member, Good Samaritan United Methodist Church
- Member, Tallahassee Chamber of Commerce
- Participant in Opportunity Tallahassee, 2000
- Leadership Tallahassee Class 29
- Past Board Member, Children's Home Society of North Florida
- Past Trustee and Finance Chairperson, Holy Comforter Episcopal School

MANAGER / SUPERVISOR RESUMES (CONTINUED)

STEPHANIE G. ZOTTOLI, CPA, CGMA

EXPERIENCE

Partner of Carroll and Company, CPAs. Joined the firm in 1998. Over fifteen years of public accounting experience, including individual, corporate, estate, and trust tax planning and preparation, as well as individual and small business tax and computer consulting. Controllershship responsibilities for large partnership and oversight of multiple state filing requirements for income and payroll tax.

EDUCATION

- Bachelor of Science Degree in Accounting, Florida State University (1998)
- Bachelor of Science Degree in Finance, Florida State University (2000)

PROFESSIONAL

- Florida Certified Public Accountant (2003)
- Chartered Global Management Accountant (2014)
- Member, Florida Institute of Certified Public Accountants
 - President, Tallahassee Chapter (2012 – Present)
 - President-Elect, Tallahassee Chapter (2011 – 2012)
 - Treasurer, Tallahassee Chapter (2010 – 2011)
 - CPE Liaison, Tallahassee Chapter (2009 – 2010)
 - Committee Member, Young CPAs of Tallahassee
- Member, Georgia Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Member, Tallahassee Regional Estate Planning Council
- Member, Economic Club of Florida

CIVIC

- Member, Legal Services of North Florida Financial Oversight Committee
- Board Member, Smiles for a Lifetime Tallahassee Chapter
- Member, Tallahassee Chamber of Commerce
- Member, Capital Tiger Bay Club
- Member, Good Shepherd Catholic Church
- Treasurer, Chemonie Crossing Neighborhood Association
- Past Treasurer, Bradfordville Buccaneers Pop Warner Football & Cheer Association
- Past Mentor, Roberts Elementary School
- Participant in Opportunity Tallahassee, 2003
- Leadership Tallahassee Class 32

AUDITOR RESUMES

RICH A. HEITMEYER, CPA

EXPERIENCE

Manager with Carroll and Company, CPAs. Joined the firm in 2001. With over ten years of public accounting experience, Rich specializes in campaign finance compliance, controllership, and tax preparation services. Rich also performs observation and attestation procedures related to the POWERBALL lottery drawings. Rich supervises the preparation of and reviews lobbying compensation reports prepared by our firm.

EDUCATION

- Bachelor of Science Degree in Accounting, Florida State University (2004)
- Bachelor of Science Degree in Finance, Florida State University (2004)

PROFESSIONAL

- Florida Certified Public Accountant (2011)
- Member, Florida Institute of Certified Public Accountants
 - Chair-Elect, Tallahassee Chapter (2014 – Present)
 - Secretary, Tallahassee Chapter (2013 – 2014)
 - Treasurer, Tallahassee Chapter (2012 – 2013)
 - CPE Liaison, Tallahassee Chapter (2011 – 2012)
- Member, Georgia Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Member, Tallahassee Regional Estate Planning Council

CIVIC

- Participant in Opportunity Tallahassee, 2011

AUDITOR RESUMES (CONTINUED)

STEPHEN C. ROEDER, CPA

EXPERIENCE

Manager with Carroll and Company, CPAs. Joined the firm in 2000. Nearly fifteen years of public accounting experience, including tax preparation and bookkeeping services, as well as filings and reportings for qualified settlement funds and retirement plans. Stephen also performs observation and attestation procedures related to the POWERBALL lottery drawings.

EDUCATION

- Bachelor of Science Degree in Actuarial Science, Florida State University (1999)
- Bachelor of Science Degree in Accounting, Florida State University (2005)
- Certificate in Professional Accountancy, University of West Florida (2012)

PROFESSIONAL

- Florida Certified Public Accountant (2014)
- Member, Florida Institute of Certified Public Accountants
- Member, Georgia Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants

CIVIC

- Participant in Opportunity Tallahassee, 2012

AUDITOR RESUMES (CONTINUED)

LAUREE M. ELLIOTT, CPA

EXPERIENCE

Manager of Carroll and Company, CPAs since 2006. Over fifteen years of experience in public accounting, including individual and corporate tax preparation and tax planning. Extensive training and experience with QuickBooks® software.

EDUCATION

- Bachelor of Science Degree in Accounting, Florida State University (1995)
- Masters Degree in Accounting, Florida State University (1996)

PROFESSIONAL

- Florida Certified Public Accountant (1997)
- Member, Florida Institute of Certified Public Accountants
- Member, American Institute of Certified Public Accountants

AUDITOR RESUMES (CONTINUED)

KRISTIE E. DEBOER, CPA

EXPERIENCE

Manager of Carroll and Company, CPAs. Rejoining the firm in January 2015, having previously worked with us from 1998 to 2007. Over fifteen years of public accounting experience, specializing in individual and corporate tax preparation, tax planning, and financial statement compilations. Extensive training and experience with QuickBooks® software.

EDUCATION

- Bachelor of Science Degree in Accounting, Florida State University (2002)
- Bachelor of Science Degree in Finance and Management, Florida State University (1996)

PROFESSIONAL

- Florida Certified Public Accountant (2004)

CIVIC

- Participant in Opportunity Tallahassee, 2004

INDEPENDENCE

Firm Independence

Carroll and Company is familiar with and adheres to the independence rules, regulations, interpretations, and rulings of the AICPA, FICPA, and the State of Florida Board of Accountancy.

Upon receipt of a Task Assignment Agreement, we and the lobbying firm will execute a written statement certifying that we have never had a “direct personal relationship or any professional accounting, auditing, tax advisory or tax preparing relationship with each other”.

Commitment to Quality

Carroll and Company takes pride in the quality of our accounting practice and has received consistently high quality reports under the AICPA’s peer review program. This program requires the review of an accounting firm’s system of quality control every three years by an outside CPA firm. Carroll and Company has had seven peer reviews since its inception in 1990, all of which have resulted in unqualified reports – the best possible result. A copy of our most recent report is included on page 25.

Our system of quality control has been designed in compliance with all professional standards. Our quality control document covers the following six areas:

- Leadership responsibilities for quality within the firm
- Relevant ethical requirements
- Acceptance and continuance of client relationships and specific engagements
- Human resources
- Engagement performance
- Monitoring

In the area of engagement performance, our specific policies and procedures cover (1) engagement performance and documentation, (2) engagement quality control review, and (3) consultation and difference of opinion. Strict adherence to these policies and procedures ensure every engagement is performed at the highest level of quality and professional standards. Technical disagreements among engagement personnel, and between the firm and the client, are first addressed by the independent partner assigned to the engagement. If satisfactory resolution cannot be reached within the firm, consultation from an independent CPA firm is sought.

Carroll and Company is in compliance with the registration and permit requirements applicable to the practice of public accounting in Florida. No complaints by the state board of accountancy or other regulatory authority have been leveled against any member of our firm.

PEER REVIEW REPORT

WILLIAM V. ALLEN, Jr.

CERTIFIED PUBLIC ACCOUNTANTS

SYSTEM REVIEW REPORT

December 12, 2012

To:

The Partners of Carroll and Company and
The Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Carroll and Company (the firm) in effect for the year ended June 30, 2012. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. 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.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Carroll and Company in effect for the year ended June 30, 2012, 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*.

Carroll and Company has received a peer review rating of *pass*.

William V. Allen, Jr.

William V. Allen, Jr., CPA

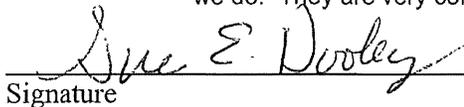
2148 Margarita Drive, The Villages, FL 32159
352-267-4304 ballen@billallen.com

CARROLL and COMPANY, CPAS

ATTACHMENT C

REFERENCE FORM

1. This business reference is for (Contractor's Name): Carroll and Company, CPAs
2. Name, Title, Organization Name, and other contact information of the person providing the reference. Sue E. Dooley; Senior Drawing Manager/Production Coordinator; Multi-State Lottery Association
3. Please describe your relationship with the Contractor.
Carroll and Company, CPAs have been observing the Powerball drawings since January, 2012.
4. How many years have you done business with the Contractor? Please provide dates.
Our contract with them began on January 1, 2012
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years?
Yes.
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating.
5; They have done an outstanding job making sure that all procedures are followed each draw.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe.
No issues.
8. Would you hire the Contractor again to perform these services? Please explain.
Yes, MUSL would hope to have a continuing working relationship with this firm for many years to come.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services?
All reports are provided to MUSL in a timely manner.
10. Are there additional comments you would like to make regarding the Contractor?
Kathleen Brothers and her staff have been a pleasure to work with. Their staff is very professional and there has been little to no turnover in staff in the 2+ years we have worked together. That is very beneficial in what we do. They are very conscientious and do exceptional work.


Signature

Nov. 5, 2014
Date

Sue E Dooley
Printed Name

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

ATTACHMENT C

REFERENCE FORM

1. This business reference is for (Contractor's Name): Carroll and Company, CPAs
2. Name, Title, Organization Name, and other contact information of the person providing the reference. Russell S. Daws, Executive Director/CEO, Tallahassee Museum, 3945 Museum Drive, Tallahassee, FL 32310, 850-576-2531, rdaws@tallahasseeemuseum.org.
3. Please describe your relationship with the Contractor.
The Tallahassee Museum has utilized Carroll and Company for its annual financial statement audit.
4. How many years have you done business with the Contractor? Please provide dates.
We have been working with Carroll and Company since 1998.
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years?
Yes
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating.
5. Carroll and Company has done a professional and thorough job working with both the staff and board.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe.
No
8. Would you hire the Contractor again to perform these services? Please explain.
Yes, for reasons of timeliness, accuracy, effective communication, flexibility and continuity.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services?
Yes
10. Are there additional comments you would like to make regarding the Contractor?
They are an outstanding firm with excellent leadership and staff.



Signature

Russell S. Daws

Printed Name

November 3, 2014

Date

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

ATTACHMENT G
COST PROPOSAL
FOR
ATTESTATION SERVICES

This Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal anticipated to be assigned to the engagement.

**PROFESSIONAL STAFF
POSITIONS DESCRIBED:**

PROFESSIONAL FEE:

Partner

Manager

\$263 per hour

\$190 per hour

(If additional space is needed, attach a continuation page to the Cost Proposal.)

Single Blended Hourly Rate: *\$ 195.00

[Note: Individual professional fees listed above should average to single blended hourly rate.]

***The Single Blended Hourly Rate is the basis of award.**

RFP #873: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: Carroll and Company, CPAs

**Attachment I
Reference Form**

1. This business reference is for (Contractor's Name):
2. Name, Title, Organization Name, and other contact information of the person providing the reference.
3. Please describe your relationship with the Contractor.
4. How many years have you done business with the Contractor? Please provide dates.
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years?
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe.
8. Would you hire the Contractor again to perform these services? Please explain.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services?
10. Are there additional comments you would like to make regarding the Contractor?

Signature

Date

Printed Name

RFP #928: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports