



# CENTRAL PINES

REGIONAL COUNCIL

**Central Pines Regional Council**  
**Executive Committee Meeting Agenda**  
Wednesday, March 26, 2025  
6:00 – 8:00 pm | Virtual  
Chair Brett Gantt, Presiding

1. Call to Order 6:00 pm
  - a. Call to Order and Welcome  
*Official: Brett Gantt, Chair*
  - b. Roll Call  
*Beth Seidel, Member Engagement Coordinator, Clerk to the Board*
  - c. Declaration of Quorum  
*Official: Brett Gantt, Chair*
  - d. Get to Know CPRC  
*Presenter: Brett Gantt, Chair*
2. Review of Agenda 6:10 pm
  - a. Review of Agenda  
*Official: Brett Gantt, Chair*  
Potential Action: Chair Gantt will approve
3. Presentations and Recognitions 6:15 pm
4. Business 6:15 pm
5. Consent 6:15 pm

*Items on the Consent Agenda are considered routine and will be enacted by a single motion unless a member of the Executive Committee requests an item be removed. Any item that is removed from the Consent Agenda will be considered individually after the Consent Agenda.*

  - a. DRAFT Minutes: February 2025
  - b. FY24-25 Audit Contract
  - c. Budget Amendment #5, Resolution #2025-03-01
6. Items Removed from Consent Agenda
7. Public Hearings
8. Executive Director's Report 6:25 pm
  - a. Executive Director's Report  
*Presenter: Lee Worsley, Executive Director*  
Potential Action: None – Receive as Information

9. Chair's Report 6:30 pm

a. Chair's Report

*Presenter: Brett Gantt, Chair*

Potential Action: None - Receive as Information

10. Around the Region 6:35 pm

a. Around the Region Reports/Updates

Potential Action: None – Receive as Information

11. Closed Session

12. Other Business

a. Other Business

*Presenter: Brett Gantt, Chair*

13. Adjournment 7:00 pm

a. Adjourn the Meeting

Potential Action: Motion to Adjourn



**Central Pines Regional Council  
Executive Committee Meeting**  
Meeting Minutes  
Wednesday, February 26, 2025  
6:00 – 8:00 pm | Virtual  
Chair Brett Gantt, Presiding

**Delegates & Alternates Attending:**

Wilma Laney, Town of Aberdeen  
Brett Gantt, Town of Apex  
Ranee Haven O’Donnell, Town of Carrboro  
Michelle Burton, Durham County  
Kirk Smith, Lee County  
Tom Adams, Moore County  
Jean Hamilton, Orange County  
Sally Greene, Orange County (A)  
Pamela Baldwin, Town of Pittsboro  
Byron McAllister, Town of Selma  
Susan Evans, Wake County

Lindsay Whitson, Community & Economic Development Director  
Thomas McCallister, Housing & Community Development Coordinator  
Lee Worsley, Executive Director  
Hope Tally, Chief Finance Officer  
Beth Seidel, Member Engagement Coordinator

**Guests:**

Michael Prazma, Biogen  
John Pieracci, Biogen  
April Adams, Cherry Bekaert

**CPRC Staff Attending:**

Jenny Halsey, Assistant Executive Director  
Alana Keegan, Local Government Services Director

A = Alternate

**1. Call to Order**

- a. Call to Order and Welcome  
*Official: Brett Gantt, Chair*
- b. Roll Call
- c. Declaration of Quorum  
*Official: Brett Gantt, Chair*

Chair Brett Gantt called the meeting to order at 6:00 pm and went over housekeeping information. He reminded everyone about the virtual meeting guidelines. Beth Seidel, Clerk to the Board, called roll and a quorum was met.

- d. Get to Know CPRC

Chair Brett Gantt shared that during the May 26, 1971, meeting of the Research Triangle Regional Planning Commission, initial discussions took place about forming a larger regional organization. Mr. Lewis Crabtree of the Soil Conservation Service presented a slide-tape from the May 11 Governor's Conference on regionalization and the proposed "Region J." Board member William McLaurin noted interest from Lee and Johnston Counties, while Commission Executive Director Pearson Stewart reported that Governor Scott had announced the state would designate a lead regional organization for each region, with the North Carolina Department of Administration overseeing the process and membership open to all general-purpose local governments.

## 2. Review of Agenda

- a. Review of Agenda  
*Official: Brett Gantt*

Chair Gantt approved the agenda.

## 3. Presentations & Recognitions

- a. Welcome New Delegates  
Presenter: Brett Gantt, Chair  
Potential Action: None – Information Only

Chair Brett Gantt welcomed the new Chatham County Delegate Amanda Robertson and Alternate Delegate Katie Kenlan. Commissioner Kirk Smith was also introduced as the Lee County Delegate. Tom Adams from Moore County introduced himself as their new delegate. Delegate Smith and Delegate Adams gave a brief introduction.

- b. Foreign Trade Zone Sponsorship Request – Biogen  
*Presenters: Lindsay Whitson, Community & Economic Development Director; Michael Prazma, Biogen, Head of Manufacturing, Gene Therapy Operations; John Pieracci, Biogen, Head of Gene Therapy Development*  
Potential Action: Place on Consent Agenda

Lindsay Whitson gave a brief overview of Foreign Trade Zone #93 and then turned it over to Michael Prazma to share Biogen's request. Biogen is requesting FTZ designation for their facility located in Durham County. Biogen is a pioneer in neuroscience and is driving innovation to complete the most complex and devastating disease. Biogen plans to utilize the site for labeling and packaging of products that are in clinical phases.

There was a question regarding whether the federal funding pause would affect foreign trade zones. At this point, there have been no indications of any impact.

- c. FY2024 Audit Presentation  
*Presenter: April Adams, Cherry Bekaert*  
Potential Action: None – Information Only

Hope Tally introduced April Adams from Cherry Bekaert to present the FY2024 Audit findings. NC General Statutes require that each unit of local government have its accounts audited after the close of the fiscal year by a certified public accountant. Central Pines is under contract with Cherry Bekaert Advisory LLC to audit its financial statements and compliance required by the Uniform Guidance and North Carolina State Single Audit Implementation Act. Cherry Bekaert has issued unmodified opinions on both the financial statements and single audit compliance. Cherry Bekaert partner, April Adams, presented an executive summary of its [FY23-24 audit results](#).

#### 4. Business

- a. Connected Region 2050 Draft Scope of Work and Funding Strategy – Continuation of Discussion from September Executive Committee Meeting  
*Presenter: Lee Worsley, Executive Director*  
Potential Action: None – Information Only

During the August 2024 Board of Delegates meeting, the Board heard presentations from the Wasatch Front Regional Council and the Mid-Ohio Regional Planning Commission on their regional visioning efforts.

As discussed, a comprehensive regional vision for our region has not been completed and implemented since 1969. Central Pines staff have been working for close to two years, laying the groundwork for beginning a regional visioning process.

As next steps in the process, it is time to begin finalizing the project's scope of work and focusing on a funding plan.

The scope of work has been developed over the last six months and has already received considerable input from several of our partner organizations.

The Executive Committee started providing feedback on the document, but time ran out before the entire document was discussed. The discussion was continued during the November Executive Committee meeting and has been brought up for further discussion.

Funding for this project is not available within the current Central Pines budget. Central Pines staff will aggressively look for funding sources, including grant opportunities. However, many partners have asked about the local government's contributions to the project.

A draft funding strategy was shared, which included funding already committed and some small funding asks from local government members with populations over 20,000.

Additional opportunities for discussion and input will be provided at future Executive Committee and Board of Delegates meetings. The goal for tonight's meeting is to get higher level guidance on whether the scope of work needs major change and if the Funding Plan makes sense.

There were several clarifying questions from members of the Executive Committee. It was recommended that CPRC staff make a presentation to individual member government Boards to get more buy-in from the jurisdictions. There was also some concern about funding due to changes in administration and how that could affect buy-in. There was also concern about various regional entities working on a number of plans that might not necessarily be in sync (MSAs, MPOs, RPOs, etc.). Mr. Worsley mentioned that both of the MPO directors are very supportive of this effort and view it as necessary. Additionally, we would want to involve all those entities in the process.

## 5. Consent

*Items on the Consent Agenda are considered routine and will be enacted by a single motion unless a member of the Executive Committee requests an item be removed. Any item that is removed from the Consent Agenda will be considered individually after the Consent Agenda.*

- a. DRAFT Minutes: November 2024
- b. DRAFT Minutes: January 2025
- c. FTZ Approval for Biogen, Resolution #2025-02-01
- d. Budget Amendment 4, Resolution #2025-02-02
- e. TDM Grant Application for NCDOT, Resolution #2025-02-03

**Action:** Adoption of Consent Agenda as presented

**Motion:** Delegate

**Second:** Delegate

**Vote:** Approved unanimously by roll call

## 6. Items Removed from Consent Agenda

## 7. Public Hearings

## 8. Executive Director's Report

- a. Executive Director's Report  
*Presenter: Lee Worsley, Executive Director*  
Potential Action: None – Receive as Information

Mr. Worsley has sent email updates on the impacts from Federal Funding issues. Unfortunately, a reduction in force will result in one CPRC employee being laid off. Aside from that, we anticipate everything operating as planned.

In addition to losing CPRC's auditor, CPRC will also be losing the organization's contract attorney, Kris Gardner, who will be taking a new job. This means CPRC will have a change in legal representation. In addition to those changes, CPRC received notification that the NC League of Municipalities will be ending their Health Benefits Trust program, which is where CPRC receives its health insurance. Mr. Worsley stated that he knows that there are several other local governments which will be affected by this change as well.

## 9. Chair's Report

- a. Chair's Report  
*Presenter: Brett Gantt, Chair*  
Potential Action: None – Receive as Information

Chair Gantt shared that the Officers have been working on a formalized evaluation for the Executive Director. This is in hope of making the evaluation more transparent and easily tracked from year to year. The Officers are hoping to finalize this soon.

## 10. Around the Region

- a. Around the Region Reports/Updates  
Potential Action: None – Receive as Information  
Prompt: If you could time travel, what would you tell your Council or Commission from 20 years ago?

Delegate Kirk Smith shared his recommendation about annexation and water and sewer with Sanford and Lee County.

Delegate Tom Adams shared a similar sentiment in Moore County.

Delegate Michelle Burton shared about a food and beverage tax in Durham County.

Chair Gantt mentioned that he wished that Apex had purchased more land for various programs and services.

Delegate Susan Evans would liked for funding for rail projects in metro areas to have come to Wake County.

Delegate Byron McAllister shared that he would like to make some recommendations in regards to fiber in Selma.

Delegate Randee Haven O'Donnell said she would want to commend the Orange County Board of Commissioners from 20+ years ago for reconstituting the Library Task Force in partnership with Carrboro. Because of this partnership, the Carrboro branch will be having their ribbon cutting soon.

11. Closed Session

12. Other Business

- a. Other Business  
*Presenter: Brett Gantt*

13. Adjournment

- a. Adjourn the Meeting

The meeting was adjourned at 7:52 pm.

Duly adopted this 26<sup>th</sup> day of March 2025 while in regular session.

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Brett Gantt  
Board Chair

ATTEST:

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Beth Davis  
Clerk to the Board  
Central Pines Regional Council



**Meeting Date:**

March 26, 2025

**Agenda Location:**

Consent

**Item Title:**

FY24-25 Audit Contract

**Presenter(s):**

Hope Tally, CFO

**Background:**

In January, Central Pines bid out audit and attestation services for the annual financial statements and disclosures required by US generally accepted auditing standards (GAAS). The only responsible bidder was Mauldin & Jenkins with a bid of \$60,000 for FY2025, \$62,000 for FY2026, and \$64,000 for FY2027. This fee includes up to four single audits. Any additional single audits needed would be an additional \$6,000 to \$9,000. Mauldin & Jenkins' bid is comparable to our current costs with Cherry Bekaert for audit and attestation services.

Mauldin & Jenkins is a leader in auditing state and local governments in the Southeast, serving small, medium, and large governments. They are a leader in federal single audits which staff believes will be of benefit to CPRC given our mix of funding sources. Currently, Mauldin & Jenkins provide audit services in our region for Carrboro, Chapel Hill, Garner, Selma, Moore, Orange, and Wake.

Staff recommends the following:

- 1) awarding the audit and attestation services for CPRC's annual financial statements for FY25, FY26, and FY27 to Mauldin & Jenkins.
- 2) authorizing the Board Chair and Finance Officer to sign the letter of engagement and contracts with Mauldin & Jenkins and the Local Government Commission for FY25.

**Recommendation:**

Place on Consent Agenda

**Focus Area:**

Administrative

**Will Documentation Be Included for Agenda Packet:**

Yes  No

If yes, please include documentation in the appropriate meeting folder [HERE](#).

**Is Any Additional Action/Communication Required:**

- |  |  |
|--|--|
| <input type="checkbox"/> Public Hearing            | <input type="checkbox"/> Website       |
| <input type="checkbox"/> Newspaper Notice Required | <input type="checkbox"/> Press Release |

## **Central Pines Regional Council Cost Proposal to Provide Audit Services**

**Fiscal Years June 30, 2025, through 2027**

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**Mauldin & Jenkins Certified Public Accountants**

**Contact Person: LeAnn Bagasala, CPA, Director**

**Phone: (252) 531-1162**

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**Raleigh, NC 27609**



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Transmittal Letter

February 28, 2025

Central Pines Regional Council  
Attn: Caleb Register  
4307 Emperor Drive, Suite 110  
Durham, NC 27703

Ladies and Gentlemen:

Mauldin & Jenkins is pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the **Central Pines Regional Council** (the “Council”). It is our understanding that the Council is requesting proposals from qualified firms of certified public accountants to establish a contract for the professional services of a Certified Public Accountant (the “auditor”) for financial and compliance audits. The contract for such audit services will be for the fiscal year ended June 30, 2025, and ending with the fiscal year ended June 30, 2027, subject to annual review and the annual availability of an appropriation for audit services by the Council.

As requested by the Council, we have enclosed on the following pages an all-inclusive maximum fee for the financial and compliance audit services for the fiscal years noted above. This sealed cost proposal contains all pricing information relative to the performance of the audit. The total all-inclusive maximum price for the fiscal years ending June 30, 2025, through 2027 is as follows:

<b>Fiscal Year Ending June 30,</b>	<b>All-Inclusive Fee</b>
2025	\$60,000
2026	\$62,000
2027	\$64,000

As a Director at Mauldin & Jenkins, LLC, I am certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid, and authorized to sign a contract with the Council. Our total all-inclusive maximum price for providing annual financial auditing services to the Council is contained on the following pages. We appreciate the opportunity to propose, and we look forward to hearing from you.

Sincerely,  
MAULDIN & JENKINS, LLC

LeAnn Bagasala, CPA,  
Director



## 1. Type of Audit Programs Used

After performing our review of your present accounting systems, we will use Firm manuals specifically designed for governments to develop audit programs tailored to the Council which incorporate the requirements set forth above. **The programs we use are standard governmental audit programs developed by Thompson Reuters Checkpoint. The Practitioner’s Publishing Company, or PPC, programs are able to be tailored to each specific client, given the specific needs and services. The programs will then be used to develop the necessary audit procedures to conduct the Council’s audit.** We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the Council present fairly, in all material respects, the financial position and results of operations of the Council in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the Council. No extended services will be performed unless they are authorized in contractual agreement or in an amendment to the agreement.

**Upon completion of the above phase of planning the audit, we will prepare a letter of items we will need to conduct the final audit fieldwork. The requested items will be tailored to the Council based on our understandings of the Council’s operations. This “letter” is provided through a workflow program called Suralink. This is a secure, cloud based interactive model which allows both sides to comment, upload attachments, and see progress of the files provided. This prevents the duplication of requests or instances where clients have been asked to provide the same item multiple times. We have been using the program over the past several years and have received numerous comments from clients on how efficient this has made the process. The list can be modified to show only outstanding items, allowing the preparation listing to transform into a “live” open items list.**

For final audit fieldwork, we will schedule our visits with the Council’s management. We will then begin an unfragmented process of auditing the Council.

Upon completion of the audit fieldwork, we will draft copies of all respected reports. If the Council would not mind, we like to prepare such reports while continuing to work at the Council’s offices. We find this process to be more efficient than returning to our office. This allows us to incorporate Council officials in various deliberations that are important to the conclusion of the overall process. Meetings with various officials will probably be held at that time.

Formal meetings will be conducted with the various parties upon the drafting of all reports. We will meet as needed to everyone’s satisfaction.

## 2. Use of Statistical Sampling

Our approach to auditing relies heavily on the use of audit sampling as provided in Statement on Auditing Standards No. 39, *Audit Sampling*, as amended by SAS No. 111. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

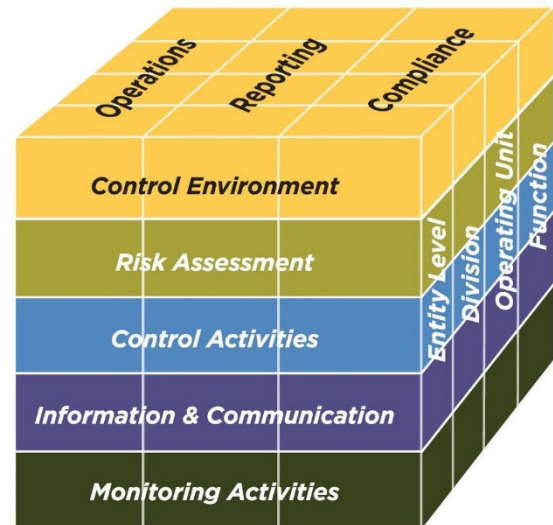
We anticipate using audit sampling on the following types of audit tests:

- (1) Substantive tests of details of balance sheet account balances.
- (2) Substantive tests of details of transactions.
- (3) Tests of controls
- (4) Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in SAS 39 and SAS 111 and the AICPA Audit and Accounting Guide - Audit Sampling.

### 3. Use of Automated Processes and Internal Control Testing Methods

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the Council’s control structure consists of the following five elements as they relate to the Council’s ability to conduct operations and use resources in accordance with management’s authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.



The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of Council’s internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether Council is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity’s internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure.



Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

#### 4. Use of Computer Audit Specialists

##### ***Artificial Intelligence (AI)***

Mauldin & Jenkins is excited to be one the **first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process** – the Ai Auditor from MindBridge. The Ai Auditor allows for us to scan 100% of your transactions and provide new risk-based insights during the audit (such as anomalous transaction patterns found). These risk-based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, Ai systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in the Council increases, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

The MindBridge Ai Auditor was selected as one of the top new products by Accounting Today Magazine.

*The Achilles' heel of auditing has always been sampling — the inability to look at more than a portion of the information available to the auditor. Advances in artificial intelligence and advanced data analytics raise the possibility of incorporating more — and eventually all — of a company's data into the audit, and for pioneering that, MindBridge Auditor Analytics' Ai is a Top New Product this year."*  
- Accounting Today Magazine

At the start of the engagement during our planning phase, we will assess the computer systems used by the Council and plan how to utilize the Ai Auditor along with our trial balance software. This knowledge and utilization of our trial balance software will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach and utilization of both programs will allow for more effective audits resulting in a fast sort, filter and analysis of transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- Full coverage, 100% transaction analysis;
- Use of transaction analysis to provide new risk-based insights during the audit (such as anomalous transaction patterns found) and allow for directed audit effort of unusual or outlier transactions;
- Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- Searching check register listings for unrecorded items or checks written during the fiscal year;
- Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;



- Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- Downloading trial balances, detail journals, and selected transaction files into our software;
- Quick reporting and dashboards for the engagement team.

The trial balance downloaded will then be used to agree to the ultimate draft of the Council's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the Council's financial statements.

Should the Council desire a need for our Ai Auditor software for non-audit purposes, we would be happy to assist management with our expertise in data analysis.

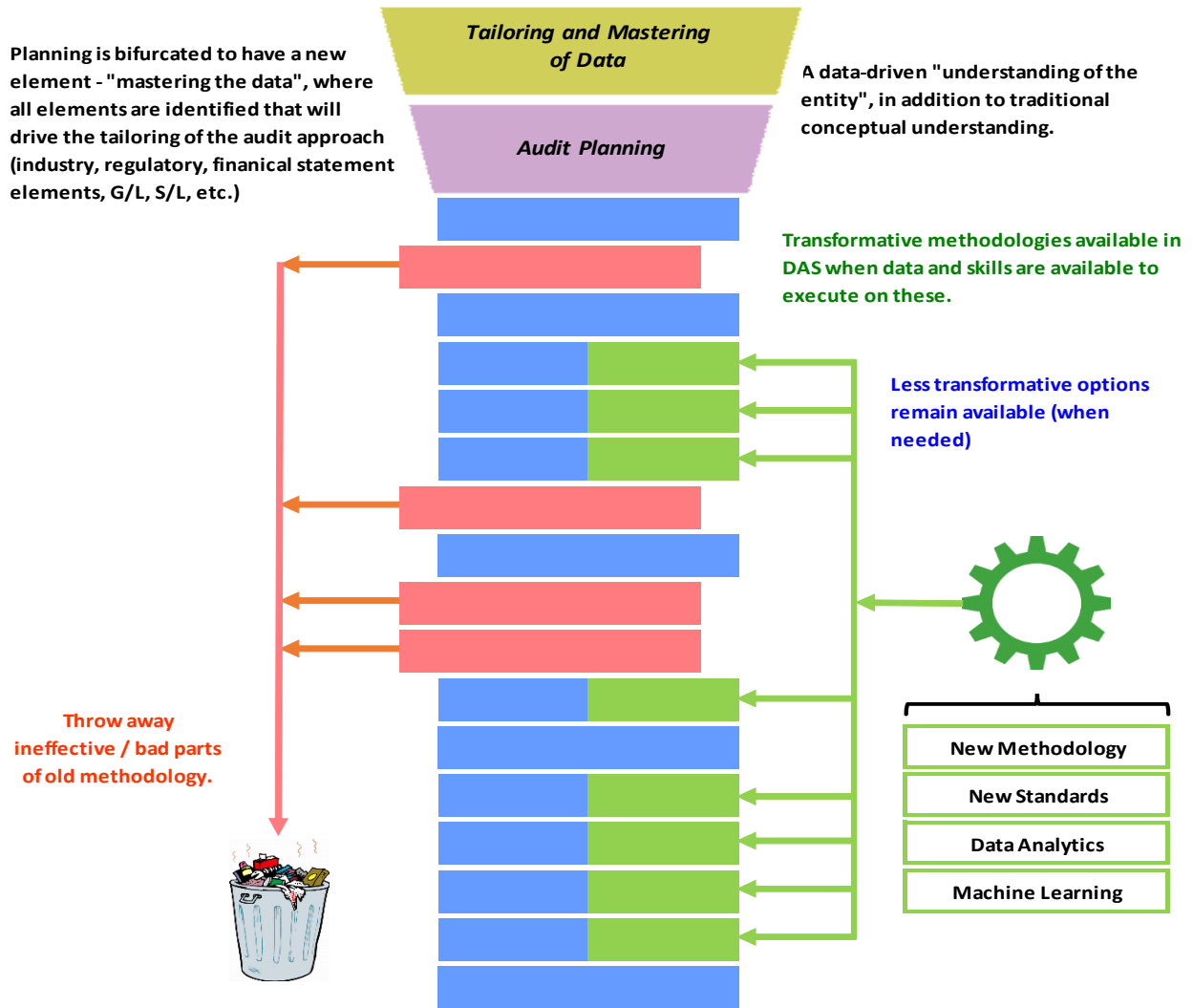
### ***Dynamic Audit Solution in Development***

Mauldin & Jenkins is one of only 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). The DAS is a transformational audit methodology brought to life through an innovative, cloud-based technology solution. It includes the AICPA evolving the auditing standards and creating new innovative audit methodologies to advance the financial statement audit using evolving technologies. This project is ongoing and was started in 2018. It is estimated to be completed in the next one to two years. Below is a picture of how the audit methodology will involve: the addition of a step prior to or during the planning phase of the audit in which we will “tailor and master” the auditee's data, remove old, outdated audit procedures, and add transformational audit procedures (data analytics, AI, and Machine Learning).

The DAS will be an interactive tool with a “guided audit engagement process.” The auditee and auditor will both have access to the tool with requests for information being made through the tool along with responses and uploaded data. The confirmation process, including the use of confirmation.com, will be integrated with the DAS tool. Both auditee and auditor would be able to see progress and status updates using the tool creating a collaborative environment for bringing the audit to conclusion. Many functions, forms, and even financial statements within the tool will be “smart” forms, with data being input only once and populating in many places throughout the audit documentation – making for an efficient and effective audit. Given the timeframe of the request for proposal, it is expected that this transformational new audit tool will be utilized on the audit of the Council in later years of the initial contract period.



The following diagram attempts to illustrate the above thoughts.





## 5. Organization of the Audit Team

Below is the proposed engagement team and the estimated percentage of the time each member will spend on the audit:

Partners	15%
Directors / Managers	30%
Professional Staff	<u>55%</u>
Subtotal	<u><u>100%</u></u>

## 6. Information Contained in Management Letters

At the conclusion of the audit, we will issue a letter to management that includes our comments and recommendations for improving the Council’s financial management and accounting processes. In addition, we prepare a document that we refer to as our Auditor’s Discussion and Analysis (AD&A). In conjunction with the management letter, the AD&A includes many of the required communications that between the independent auditor and management of the government as well as those charged with governance. Information that we prepare in our AD&A includes:

- (1) A summary of the audit and end result (i.e., type of opinions issued, any reportable conditions found, etc.)
- (2) A brief outline of the financial statements and related notes.
- (3) Some high-level financial analysis that includes examining revenue and expenditure trends in the Council's General Fund as well as some historical information regarding major revenue streams, fund balances, etc.
- (4) Recommendations for improvement (these are typically the items communicated in the management letter).
- (5) Information for consideration in future periods that will impact the Council’s financial statements and accounting processes. As an example of the type of information we include in this section, we have advised all of our governmental clients about the implementation of GASB 75 and 77 which significantly changed the financial accounting and reported for OPEB plans and tax abatements, respectively.

**Overall, our management letters and Auditor’s Discussion and Analysis reflect our belief that we view ourselves as true advisors and not just auditors – our success is tied to yours.**

## 7. Assistance from the Council’s Staff

The audit is an annual process that we know the Council prepares for each year. However, we also know that the regular, on-going operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the Council staff will be clearly communicated by Mauldin & Jenkins during the preliminary/interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the Council’s operations as possible.

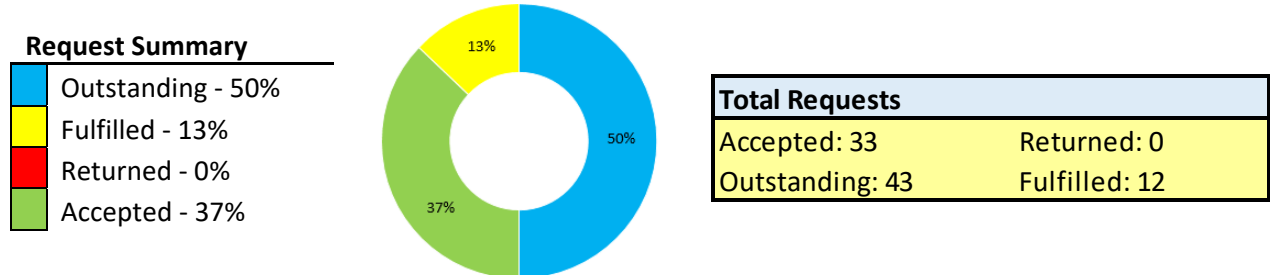
Our expectation for assistance from the Council staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the Council’s system or response to requests to provide reports, reconciliations, queries, etc.; preparation of certain elements of the Annual Comprehensive Financial Report (transmittal letter, organization chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

### ***Our Request List Management Software – Suralink***

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the Council’s offices for interim/planning work, we will create an account for the Council. We can add as many people to the Council’s account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.

All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below and will also include details of the specific items for each category.



By using Suralink, we will (1) eliminate inefficient and unsecured email exchange of audit information; (2) ensure that all members of the Mauldin & Jenkins team as well as the Council’s team remain on the same page throughout the conduct of the audit; and (3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.

## 8. Tentative Audit Schedule

Upon being notified of obtaining the audit contract with the Council, we would schedule with management of the Council the timing and scheduling of events as needed. At this time, we do not feel that specific scheduling should be considered fixed. All scheduling of the engagement would be conducted at the Council’s convenience. We are aware of the timetable set forth in the request for proposal and fully intend and expect to satisfy the Council’s time requirements.

We understand that delays in the audit process could occur at the Council level and also the auditor level. We will work with management to adjust timelines, as needed, if these delays do occur. We have the ability to pull additional resources on the audit team to help complete the audit if necessary.

### Proposed Segmentation of Audit Engagement and Level of Staff Assigned

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the Council’s prior financial statements, budgets, request for proposal, and other information available:

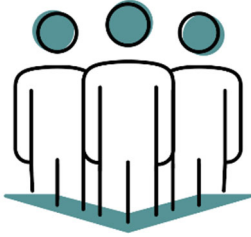


The following time frames are estimates based on our understandings with the Council as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the Council. As noted in the table below, we want to work with Council personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the Council as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The table on the following page attempts to depict the timing and key elements of the planned audit process.



Timing of Audit Process & Procedures - Board of Central Pines Regional Council, NC						
Segments	May	Jun	July	Aug	Sept	Oct/Nov
<b>Segment I - Planning and Interim Procedures</b>						
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	█					
Meet management to discuss audit risks and scopes.	█					
Engagement team planning meetings and performance of interim audit procedures.	█	█				
Gain understanding of significant processes & key controls.		█	█			
Perform testing of key controls with goal of reducing substantive audit testing.		█	█			
Determine nature, timing and extent of substantive tests to be performed.		█	█			
Finalize audit plan based on results to-date.		█	█			
<b>Segment II - Final Audit Fieldwork Procedures</b>						
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				█	█	
Conduct a final evaluation of risk assessments.				█	█	
Conduct of progress meetings with management as needed and as often as desired.				█	█	█
Review of draft annual comprehensive financial report (ACFR) from management and drafting of audit reports, findings, management letter comments, and any other deliverables.						█
Meeting with management to discuss draft deliverables and final completion and presentation time frames.						█
<b>Segment III - Review, Completion &amp; Delivery Procedures</b>						
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.						█
Presentation of audit deliverables to the governing board.						█

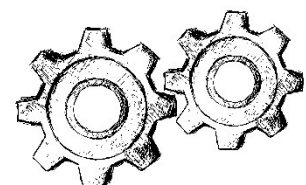
### Segment I - Planning and Interim Procedures:



- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
  - Obtain a signed engagement letter for the financial and compliance audit;
  - Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software (more information about Suralink in the section immediately following).
  - Meet with Council management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
  - Familiarize ourselves with the organizational structure of the Council
  - Review the Council’s current year budget, as adopted and revised;
  - Review debt agreements, and other various documentation;
  - Gain an understanding of the Council’s accounting policies and procedures, including the financial and other management information systems utilized by the Council;
  - Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
  - Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J’s trial balance software and Artificial Intelligence (Ai) program;
  - Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
  - Perform a preliminary evaluation of the internal control structure at the account and assertion level;
  - Design and perform applicable tests of controls related to the financial statements and internal accounts;
  - Make fraud inquiries and assessing the risks of material misstatement;
  - Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
  - Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
  - Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
  - Prepare year-end audit programs;
  - Meet with appropriate Council personnel to discuss the results of our preliminary audit work; and,
  - Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

### Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;



- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and auditing the final schedule of expenditures of Federal awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listings in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.

#### Segment III - Review, Completion & Delivery Procedures:



- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit opinions and management letter;
- Deliver drafts of audit opinions and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the Council's approval of the final financial statements;
- Submit the data input form, financials and other required documents to the LGC;
- Draft the Data Collection Form and obtaining the Council's approval;
- Hold final exit conferences and presentations with appropriate Council officials.



### **Remote Audit Approach As Requested**

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be the Council's preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the Council's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFILE, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.





**9. Audit Cost and Proposed Fees**

BOARD OF CENTRAL PINES REGIONAL COUNCIL, NORTH CAROLINA SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2025 FINANCIAL STATEMENTS						
	On-site Interim	On-site Fieldwork	M&J Office	Total	Hourly Rates	Total
Partner/Director	8	8	32	48	\$400	\$ 19,200
Manager	8	24	54	86	300	25,800
Professional Staff	16	32	98	146	200	29,200
Subtotal	32	64	184	280		74,200
Out-of-pocket expenses:						
Meals and lodging						3,200
Transportation						1,600
Mauldin & Jenkins discount from standard fees and expense						(19,000)
Total all-inclusive maximum price for 2025 financial audit						\$ 60,000

Year Ending	Estimated
June 30, 2026	\$ 62,000
June 30, 2027	64,000

**10. Important Notes to be Considered**

**Note (1) – Unlimited Correspondence:** It is Mauldin & Jenkins’ policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research).

**Note (2) – Free Periodic/Quarterly Continuing Education:** As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of annual savings for the Council’s finance department per person.

**Note (3) – Additional Services:** If it should become necessary for the Council to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the Council and Mauldin & Jenkins.



**Note (4) – No Hidden Fees or Costs:** The pricing schedules contain all pricing information relative to performance of the audit as required by the Council including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the number of major programs of the Council and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

**Note (5) – Single Audit:** We have reviewed the Council’s Request for Proposal (RFP) as well as the Council’s prior year financial statements available on the Council’s website. In order to provide the Council with the most competitive pricing that we can, our all-inclusive fixed fee proposal includes the provision for single audits performed of four major federal and/or state programs. For each additional major federal and/or state program, there will be an additional cost of \$6,000-\$9,000 per program.

### 11. Summary of Audit Costs Sheet

#### SUMMARY OF AUDIT COSTS SHEET

1. Base Audit – Central Pines Regional Council	
a. Includes Personnel costs, travel, and on-site work	\$ <u>60,000</u>
2. Cost of drafting the financial statements	\$ <u>N/A- prepared by Council</u>
3. Extra Audit Service	
a. \$ _____ per hour	\$ <u>See #10</u>
4. Other: (explain)	\$ <u>See #10</u>
a. _____	
5. Other: (explain)	\$ _____
a. _____	
<b><u>TOTAL</u></b>	<b>\$ <u>60,000</u></b>

FIRM: Mauldin & Jenkins, LLC	Primary Contact: LeAnn Bagasala, CPA
Address: 4208 Six Forks Road, Suite 1000	Telephone: 252-531-1162
Raleigh, NC 27609	Fax: N/A
	E-mail: lbagasala@mjcpcpa.com
	Date: 2/28/2025



## Closing

We appreciate the opportunity to serve the Board of Central Pines Regional Council. We believe Mauldin & Jenkins is the “right” firm for the Council. Our experience and knowledge will allow us to work with management in the interim audit period to make sure the audit gets off to a great start and that items are available and ready to exceed the deadlines noted in the Council’s RFP. **We are committed to providing the resources and skills needed to ensure timely reporting in accordance with the State’s policy as well as the Council’s RFP.** We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the Council.

We would greatly appreciate you recommending us for your audit needs. Should you or anyone at the Council have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact any of us.





**(252) 531-1162**

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

# MAULDIN & JENKINS

mjcpa.com

4208 Six Forks Road, Suite 1000

Raleigh, NC 27609

## Central Pines Regional Council Technical Proposal to Provide Audit Services Fiscal Years June 30, 2025, through 2027

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Mauldin & Jenkins Certified Public Accountants  
Contact Person: LeAnn Bagasala, CPA, Director  
Phone: (252) 531-1162  
Email: [lbagasala@mjcpa.com](mailto:lbagasala@mjcpa.com)



*Going Further.*



## VISION

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

*Over 725 Governmental Units Served  
Throughout the Southeast*



*Going Further.*



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## Transmittal Letter

February 28, 2025

Central Pines Regional Council  
Attn: Caleb Register  
4307 Emperor Drive, Suite 110  
Durham, NC 27703

Ladies and Gentlemen:

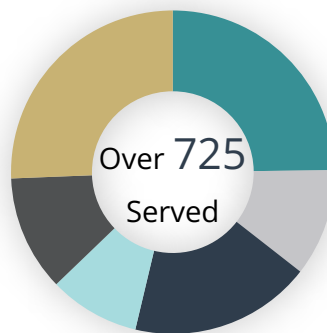
We appreciate the opportunity to propose on providing audit services to the **Central Pines Regional Council** (the “Council”), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the Council. The contract for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

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the Council and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the Council. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client’s success, with our objective being to ensure that accurate information is reported to the governing body, management, regulatory agencies and investors, and citizens. Given the complexities of the Council’s financial operations and the ongoing significant changes in accounting standards, we feel that it is important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:


❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena and have consistently provided the highest quality of service to our government clients. We serve:

- **725+ state and local governments across the Southeastern U.S.A.**
- **175+ water & sewer systems, 35+ airport operations, 25+ gas systems, 20+ electrical utilities, & 25 transit services.**
- **175 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **220+ of Single Audits as required by the Uniform Guidance.**



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

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

- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: on the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to the Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB).  Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 725 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients and providing a smooth transition during the change in auditors.
- ❖ **On-site or Remote Audits and Suralink.** Whether management elects for a remote or on-site audit, Mauldin & Jenkins is very effective in working from a hybrid environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.

This proposal represents a firm offer for 60 days from the date of the proposal. As a Director of Mauldin & Jenkins, LeAnn Bagasala is authorized to bind, and make representations for the Firm, and she will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (252) 531-1162. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,  
MAULDIN & JENKINS, LLC

LeAnn Bagasala, CPA,  
Director

## 1. North Carolina Office Location that Will Handle the Audit

### Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



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

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

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

## **A Century of Service**

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.



As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 725 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

*I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.*

**Pam Herring,  
City of Rockmart,  
Clerk/Finance Officer**

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

Our Raleigh office will act as the lead in providing services to the Council with additional staff roles coming from our other offices as needed. Since 2015 when we first began working with governmental entities in North Carolina, we have utilized resources from several of the Firm’s offices. Over the last several years, we have concentrated those resources in Columbia, South Carolina as our practice continued to grow. With the opening of our Raleigh office in 2022, we are excited to serve the Council from the Raleigh office while continuing to utilize resources from our Columbia office as needed to ensure that the knowledge and expertise of auditing local governments in North Carolina is there.

The individuals mentioned in this proposal, Mrs. LeAnn Bagasala, Mr. Tim Lyons, and Mrs. Kayla O’Sullivan are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting and will play significant roles in providing ongoing services to the Council.

## 2. Number of People by Level within the Office Locations

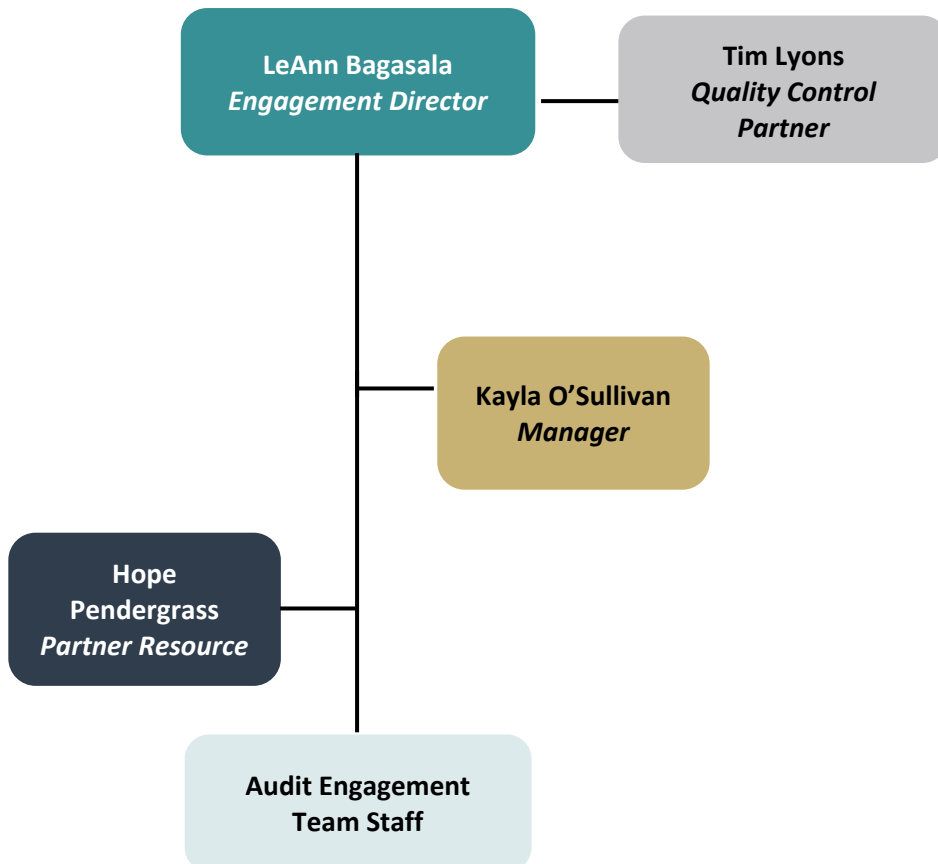
### ***Proposed Staffing and Qualifications***

Together, the Raleigh and Columbia offices employ more than **25 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*.

A further profile of these offices, as a whole, is found in the following table.

Professional Staff by Level	Raleigh / Columbia	Firm-Wide
Partners	5	70
Directors/Managers	7	120
Senior Associates	12	104
Associates	21	221
<b>Total</b>	<b>45</b>	<b>515</b>

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the Council. The unit would be assembled as:



The above team dedicated to audit the Council will include (at a minimum): one director, one partner, one full time (manager), and at least two staff professionals. The manager (Kayla) and the staff professionals will be dedicated to serving the Council full time throughout the conduct of their role in the audit (i.e., whether remote or on-site, the team is dedicated to the Council during the weeks when the audit is scheduled). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with Council management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the Council throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

### 3. Current and Prior Governmental Audit Clients and Experience of Local Office in Providing Additional Services

#### Client Transitions

*Mauldin & Jenkins has experienced over 725 governmental client transitions in the past 25 years.*



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process and avoid disruptions to client personnel.

*The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first-time audit... We are looking forward to next year's audit.*

*Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager*



- **Not Recreating the Wheel.** We also consider client’s processes and reports generated on a regular basis for possible use in our audit process to minimize the need for clients to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management, so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter, so our clients do not have to work harder.

## **Governments Served**

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

Beginning on the following page, we have included the following lists:

1. A list of the local office's current and prior governmental audit clients, including the types of services performed and the number of years served for each.
2. Additional services to governmental clients by government and type of services provided.
3. A list of our Firm's governmental clients served in the past three years.







No.	Water/Sewer and Electric Utilities (Stand-Alone Entities)	Years Served
1	<b>Cape Fear Public Utilities Authority</b>	<b>2022 - Present</b>
2	Charleston Regional Resources Recovery Authority	2023 - Present
3	Charleston Water System	2015 - Present
4	Edgefield County Water and Sewer Authority	2017 - Present
5	Grand Strand Water and Sewer Authority	2022 - Present
6	Greenville Water System	2021 - Present
7	Greenwood Commissioners of Public Works	2016 - Present
8	Greer Commission of Public Works	2018 - Present
9	<b>Onslow Water and Sewer Authority</b>	<b>2023 - Present</b>
10	Orangeburg Department of Public Utilities	2017 - Present
11	Renewable Water Resource	2023 - Present

No.	Municipalities	Service Provided	Years Served
1	Aiken, SC	Audit, Single Audit	2015 - Present
2	<b>Asheville, NC</b>	Performance Audit	<b>2019 (One time Performance Audit)</b>
3	Beaufort, SC	Audit, Single Audit	2012 - Present
4	<b>Black Mountain, NC</b>	Audit	<b>2019 – 2021</b>
5	<b>Carrboro, NC</b>	Audit, Single Audit	<b>2024 - Present</b>
6	Cayce, SC	Audit, Single Audit, AUPs	2021 - Present
7	<b>Chapel Hill, NC</b>	Audit, Single Audit	<b>2024 - Present</b>
8	Chapin, SC	Audit	2018 - Present
9	Charleston, SC	Audit, Single Audit	2015 - Present
10	Clemson, SC	Audit, Single Audit, Advisory	2021 - Present
11	Clinton, SC	AUPs	2023 (One-time procedures)
12	Clover, SC	Audit	2017 - Present
13	Fountain Inn, SC	Audit, Single Audit	2023 - Present
14	<b>Garner, NC</b>	Audit, Single Audit	<b>2018 - Present</b>
15	Goose Creek, SC	Audit	2017 - Present
16	Greenwood, SC	Audit	2023 - Present
17	Hemingway, SC	Audit	2019 - Present
18	<b>Hendersonville, NC</b>	Audit, Single Audit	<b>2021 - Present</b>
19	<b>Jacksonville, NC</b>	Audit, Single Audit	<b>2022 - Present</b>
20	Johnsonville, SC	Audit	2019 - Present
21	<b>New Bern, NC</b>	Audit, Single Audit	<b>2015 - 2018</b>
22	North Augusta, SC	Audit	2020 - Present
23	Orangeburg, SC	Audit, Single Audit	2018 - Present
24	Pamlico, SC	Audit	2019 - Present
25	Rock Hill, SC	Audit, Single Audit	2019 - Present
26	<b>Rocky Mount, NC</b>	Audit, Single Audit, Advisory	<b>2023 - Present</b>
27	<b>Selma, NC</b>	Audit, Single Audit	<b>2015 - Present</b>
28	Seneca, SC	Audit	2023 - Present
29	Summerville, SC	Audit	2015 - Present
30	<b>Wilkesboro, NC</b>	Audit, Single Audit	<b>2019 - Present</b>
31	<b>Zebulon, NC</b>	Audit, Single Audit	<b>2021 – 2023</b>



No.	Counties	Service Provided	Years Served
1	Aiken, SC	Audit, Single Audit, AUPS	2023 - Present
2	Beaufort County, SC	Audit, Single Audit	2016 - Present
3	Berkeley County, SC	Audit, Single Audit	2020 – Present
4	<b>Bertie County, NC</b>	Audit, Single Audit	<b>2023 - Present</b>
5	<b>Buncombe County, NC</b>	Audit, Single Audit	<b>2023 - Present</b>
6	Calhoun County, SC	Audit, Single Audit	2019 - Present
7	Colleton County, SC	Audit, Single Audit	2014 - Present
8	<b>Columbus County, NC</b>	Audit, Single Audit	<b>2022 – Present</b>
9	Darlington County, SC	Audit, Single Audit	2015 - Present
10	Edgefield County, SC	Audit, Single Audit	2014 - Present
11	Fairfield County, SC	Audit, Single Audit	2022 - Present
12	Florence County, SC	Audit, Single Audit	2022 - Present
13	<b>Gates County, NC</b>	Audit, Single Audit	<b>2018 - Present</b>
14	<b>Greene County, NC</b>	Audit, Single Audit	<b>2022 – Present</b>
15	Greenville County, SC	Audit, Single Audit	2019 - Present
16	<b>Halifax County, NC</b>	Audit, Single Audit	<b>2018 - Present</b>
17	Horry County, SC	Audit, Single Audit	2023 - Present
18	Lancaster County, SC	Audit, Single Audit	2014 - Present
19	Laurens County, SC	Audit, Single Audit	2015 – Present
20	<b>Montgomery County, NC</b>	Audit, Single Audit	<b>2020 – Present</b>
21	<b>Moore County, NC</b>	Audit, Single Audit	<b>2022 - Present</b>
22	Newberry County, SC	Audit, Single Audit	2022 - Present
23	Oconee County, SC	Audit, Single Audit	2014 - Present
24	<b>Onslow County, NC</b>	Audit, Single Audit	<b>2024 - Present</b>
25	<b>Orange County, NC</b>	Audit, Single Audit	<b>2016 – 2020; 2022 and Forward</b>
26	Orangeburg County, SC	Audit, Single Audit	2022 – Present
27	Richland County, SC	Audit, Single Audit	2021 – Present
28	Sumter County, SC	Audit, Single Audit	2022 - Present
29	<b>Wake County, NC</b>	Audit, Single Audit	<b>2022 – Present</b>

No.	State Governmental Entities	Years Served
1	Aiken Technical College	2020 - Present
2	Central Carolina Technical College	2019 - Present
3	Denmark Technical College	2021 - Present
4	Greenville Technical College	2023 - Present
5	Northeastern Technical College	2018 - Present
6	South Carolina Department of Transportation	2019 - Present
7	South Carolina Education Assistance Authority	2024 - Present
8	South Carolina Infrastructure Bank	2019 - Present
9	South Carolina Insurance Reserve Fund	2018 - Present
10	South Carolina Jobs-Economic Development Authority	2018 - Present
11	South Carolina Lottery Commission	2023 - Present
12	Tri-County Technical College	2019 - Present
13	Trident Technical College	2019 - Present
14	Williamsburg Technical College	2018 - Present

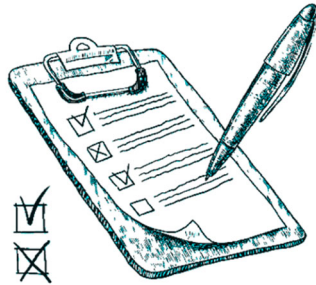


No.	School Systems & Charter Schools	Years Served
1	Beaufort County School District	2019 - Present
2	Calhoun County Public Schools	2023 - Present
3	Chesterfield County School District	2024 - Present
4	Colleton County School District	2020 - Present
5	East Point Academy of South Carolina	2014 - Present
6	Florence School District One	2019 - Present
7	Florence School District Three	2020 - Present
8	Horry County Schools	2021 - Present
9	Lexington County School District One	2024 - Present
10	Marlboro County School District	2001 - Present
11	Montessori School of Camden, SC	2019 - 2021
12	Orangeburg County Schools	2021 - Present
13	Richland County School District One	2014 - Present
14	Sc Public Charter School District	2019 - Present
15	Spartanburg County School District One	2024 - Present
16	Spartanburg County School District Four	2024 - Present
17	Sumter County Schools	2018 - Present

No.	Transit Authorities (Stand-Alone Entities)	Years Served
1	Central Midlands Regional Transit Authority	2013 - 2017
2	<b>Choanoke Transportation Authority</b>	<b>2024 - Present</b>
3	Pee Dee Regional Transit Authority	2020 - Present
4	<b>Research Triangle Regional Transportation Authority</b>	<b>2024 - Present</b>
5	Santee Wateree Regional Transit Authority	2017 - Present
6	Waccamaw Regional Transit Authority	2017 - Present

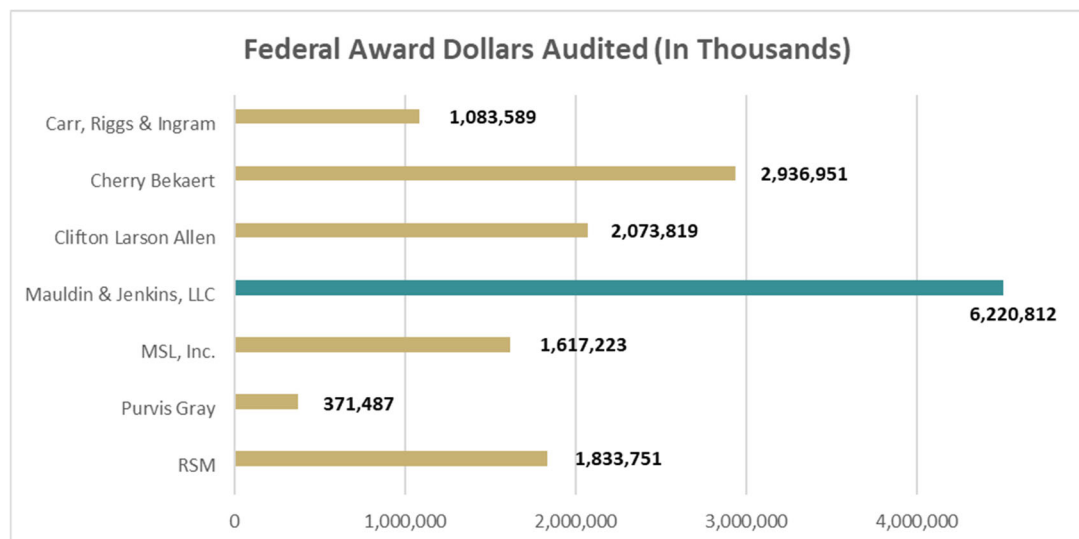
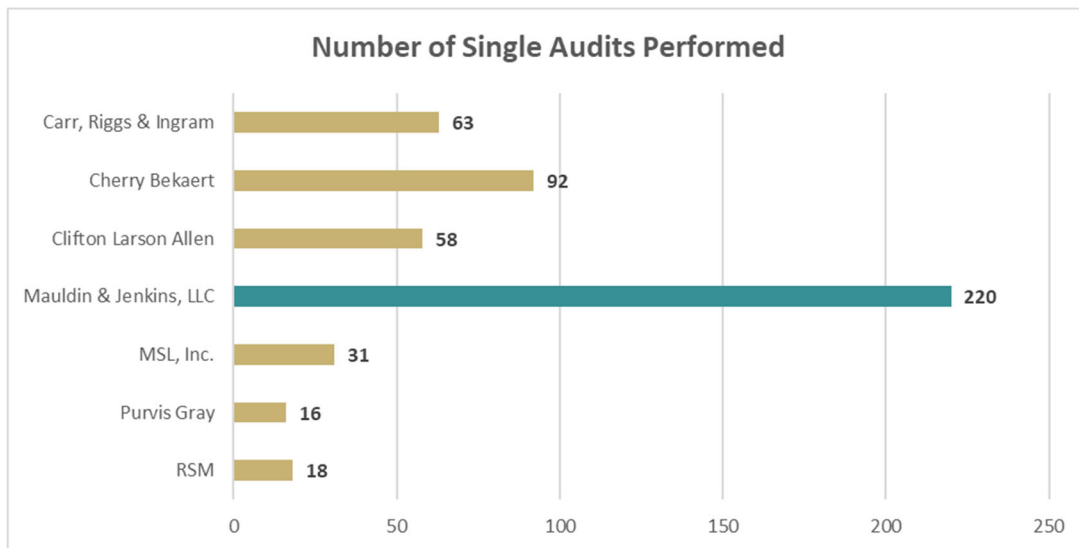
No.	Airports (Stand-Alone Entities)	Years Served
1	Charleston County Aviation Authority	2016 - Present
2	<b>Halifax-Northampton Regional Airport Authority</b>	<b>2018 - Present</b>
3	Horry County Airport	2023 - Present
4	<b>Moore County Airport Authority</b>	<b>2022 - Present</b>

### Audits of Federally Funded Programs (Single Audits)



Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024, which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024, for states in which our Firm has offices.

## **Other Services**

In addition to providing financial and compliance auditing services for the clients listed on the previous pages, we also routinely perform various other types of services for our clients including:

- Agreed upon procedure engagements;
- Landfill financial assurance reporting;
- Forensic audits;
- Compilation services;
- Other consulting services;
- Bond financing and issuance services including consent letters and comfort letters for the solid majority of our governmental clients.

To highlight specific engagements aside from annual financial statement and compliance audit services provided to our governmental clients, consider the following:

1. **City of Rocky Mount, North Carolina** – In 2020, Mauldin & Jenkins was engaged by the City of Rocky Mount to conduct an assessment over the City’s billing and collection processes. Our governmental advisory services team (more information found in Section 13 below) performed a thorough consulting engagement that resulted in several recommendations for improvement to the City’s operations and internal controls.
2. **Cobb County School District** – Beginning in 2013, Mauldin & Jenkins began providing performance audit services to the School District by reviewing and testing internal controls at each of the School District’s 109 schools. At each location, we conduct tests of each school’s compliance with internal policies and procedures and consider potential sources of improvement by comparing current operations to industry best practices and State of Georgia laws and regulations.
3. **Gwinnett County and DeKalb County** – Since becoming auditors for Gwinnett County we have annually performed special compliance procedures for the County as well as each municipality within the County for compliance related to their Special Purpose Local Option Sales Tax Program. For DeKalb County, we performed similar procedures related to their compliance with a bond referendum for a General Obligation Bond Program.
4. **Florence County School District 1** – After significant turnover amongst upper-level management of the School District, Mauldin & Jenkins was engaged to conduct a performance audit covering several aspects of operations, including HR/payroll, contracting and purchasing, p-cards, etc. Our performance audit generated several suggestions for improvement to align the School District’s operations with industry best practices and creating for efficient and effective internal control processes. We’ve conducted several performance audits of this type for our governmental audit clients as they are conducted in accordance with *Government Auditing Standards* which require us to remain independent of the entity. We’ve found that our experience as the entity’s external auditor gives us significant advantage over an outside firm as we already have the baseline knowledge of the entity’s controls and operations.

### **Other Non-Attestation Services**

Other services beyond the above attestation types which Mauldin & Jenkins currently provide to our clients include:

- Federal and State income tax planning/return preparation;
- Payroll tax issues;
- Multi-state income tax issues;
- State sales tax matters;
- Information technology (IT) systems consulting;
- Cost accounting issues;
- Profitability consulting;
- Advanced cost management;
- Human resources (HR) predictive index services and interviewing and hiring.
- Business, strategic and succession planning.
- Information technology engagements.

### **Governmental Attestation Services**

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- |                              |                                    |
|------------------------------|------------------------------------|
| • Forensic audits            | • Agreed-upon procedures           |
| • Performance audits         | • Bond issuance services           |
| • Information systems audits | • Capital asset inventory services |

### **Governmental IT Solutions**

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

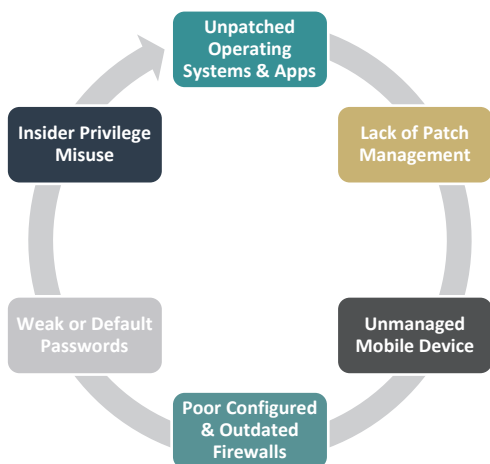
#### **Cybersecurity Framework Engagements**

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



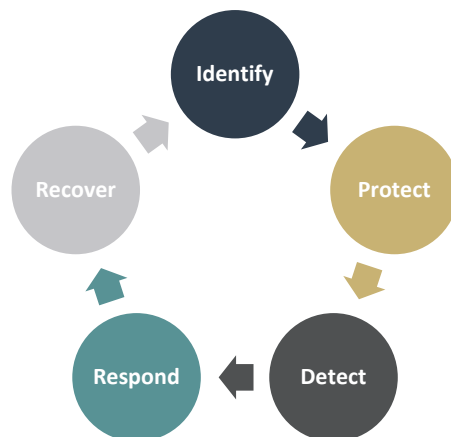
**System Vulnerability Assessments Engagements**



This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

**Penetration Testing Engagements**

This is the practice of testing a computer system to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

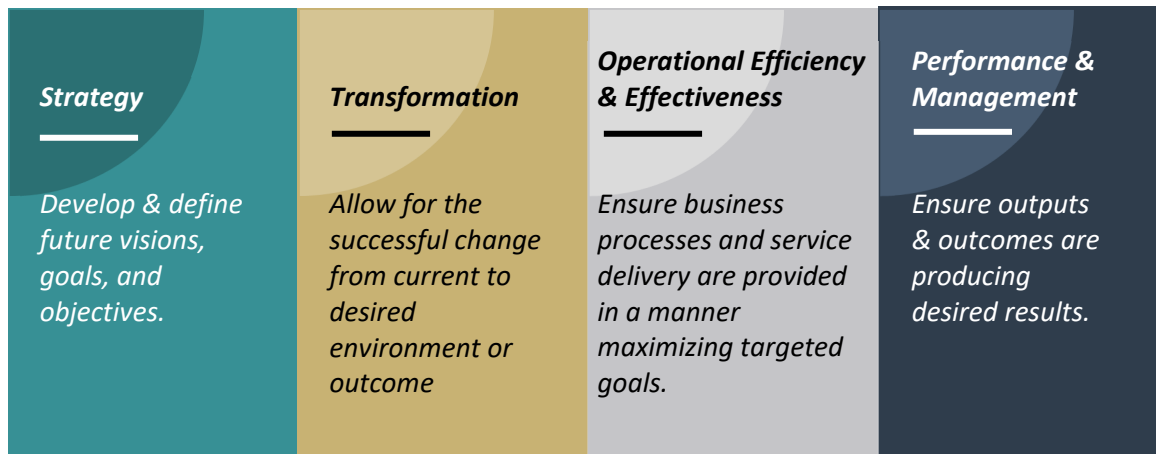


*We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work, and we look forward to continuing this relationship.*

**Angela Jackson, City of Fairburn (GA), Finance Director**

## **Governmental Advisory Services**

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles:



## **Tax Controversy Resolution Services**

Our tax controversy team has helped many government clients who prepare and file their own tax returns in resolving their penalty matters with the IRS. Common employment forms filed in-house by government entities include Forms W-2, 1099-MISC, 1099-NEC, 941, 1094C and 1095C. Now that the IRS has resumed collection notice mailing after the pandemic suspension, more and more government entities are receiving IRS notices with penalty assessments. We assist government clients in IRS correspondence and have been highly successfully in penalty removal.

The reasons for an IRS notice can vary. The IRS will assess penalties for multiple reasons including missing forms, late-filed forms, late payments, incorrect entries, misapplied payments, and unsigned returns. These inadvertent errors can result in penalty assessments by the IRS ranging from thousands to millions of dollars. When a notice is received, the taxpayer must promptly communicate with the IRS to resolve their tax matter for which the penalty was assessed.

Government entities can be faced with multiple tax issues triggered by IRS notices. No matter the issue, our tax controversy team is equipped with the resources and experience necessary to successfully represent government clients before the IRS to both ensure compliance with tax laws and removal of all wrongfully assessed penalties.





## Similar Engagements with Other Governmental Entities

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

### Georgia

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

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

### Alabama / Mississippi

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

### Florida

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

### Tennessee

- 141) Bristol
- 142) Clarksville
- 143) Jackson

- 144) Lebanon
- 145) Morristown
- 146) Spring Hill

### North Carolina

- 147) Black Mountain
- 148) Carrboro
- 149) Chapel Hill
- 150) Garner
- 151) Hendersonville
- 152) Jacksonville
- 153) Rocky Mount
- 154) Selma
- 155) Zebulon
- 156) Wilkesboro

### South Carolina

- 157) Aiken
- 158) Beaufort
- 159) Bluffton
- 160) Cayce
- 161) Chapin
- 162) Charleston
- 163) Clemson
- 164) Clinton
- 165) Clover
- 166) Fountain Inn
- 167) Hanahan
- 168) Hardeeville
- 169) Hemingway
- 170) Hilton Head Island
- 171) Hollywood
- 172) Georgetown
- 173) Greenwood
- 174) Goose Creek
- 175) Johnsonville
- 176) Kiawah Island
- 177) Mount Pleasant
- 178) North Augusta
- 179) North Charleston
- 180) Orangeburg
- 181) Pamplico
- 182) Rock Hill
- 183) Seabrook Island
- 184) Seneca
- 185) Summerville
- 186) Winnsboro



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

**Georgia**

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Bacon
- 4) Barrow
- 5) Bryan
- 6) Butts
- 7) Camden
- 8) Charlton
- 9) Chatham
- 10) Clayton
- 11) Columbus-Muscogee
- 12) Crisp
- 13) DeKalb
- 14) Dougherty
- 15) Douglas
- 16) Emanuel
- 17) Floyd
- 18) Forsyth
- 19) Gwinnett
- 20) Henry
- 21) Irwin
- 22) Jackson
- 23) Jeff Davis
- 24) Jenkins
- 25) Jones
- 26) Lamar
- 27) Lee
- 28) Liberty
- 29) Long
- 30) Lumpkin
- 31) Macon
- 32) Macon-Bibb
- 33) McIntosh
- 34) Meriwether
- 35) Mitchell
- 36) Monroe
- 37) Morgan
- 38) Newton
- 39) Paulding
- 40) Pierce
- 41) Polk
- 42) Rockdale
- 43) Spalding
- 44) Stephens
- 45) Stewart
- 46) Sumter
- 47) Talbot
- 48) Tattnall
- 49) Taylor
- 50) Toombs
- 51) Troup
- 52) Turner
- 53) Walton

- 54) Whitfield
- 55) Wilkes

**Florida**

- 56) Alachua
- 57) Hernando
- 58) Union
- 59) Walton

**North Carolina**

- 60) Bertie
- 61) Buncombe
- 62) Columbus
- 63) Gates
- 64) Greene
- 65) Halifax
- 66) Madison
- 67) Montgomery
- 68) Moore
- 69) Onslow
- 70) Orange
- 71) Wake

**South Carolina**

- 72) Aiken
- 73) Beaufort
- 74) Berkeley

- 75) Calhoun
- 76) Colleton
- 77) Darlington
- 78) Dorchester
- 79) Edgefield
- 80) Fairfield
- 81) Florence
- 82) Greenville
- 83) Hampton
- 84) Horry
- 85) Jasper
- 86) Lancaster
- 87) Laurens
- 88) Newberry
- 89) Oconee
- 90) Orangeburg
- 91) Richland
- 92) Sumter

**Tennessee**

- 93) Hamilton

**Alabama**

- 94) Jefferson

**State Governmental Entities.** States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

- 1) Abraham Baldwin Agri. College Foundation
- 2) Aiken Technical College
- 3) Athens State University, AL
- 4) Calhoun Community College
- 5) Central Carolina Technical College
- 6) College of Coastal Georgia Foundation
- 7) Denmark Technical College
- 8) Drake State Community and Technical College
- 9) Francis Marion University
- 10) Ga. Building Authority (GBA)
- 11) Ga. Business Success Center
- 12) Ga. College & State Univ. Foundation
- 13) Ga. Dept. of Behavioral Health
- 14) Ga. Dept. of Economic Development
- 15) Ga. Education Authority
- 16) Ga. Environmental Finance Auth. (GEFA)
- 17) Ga. Higher Education Assistance Corp.
- 18) Ga. Higher Education Facilities Authority
- 19) Ga. Highlands College Foundation
- 20) Ga. Lottery Corporation (LOTTO)
- 21) Ga. Military College Foundation
- 22) Ga. Ports Authority (GPA)
- 23) Ga. Southern Univ. Athletic Foundation
- 24) Ga. Southern Univ. Foundation
- 25) Ga. State Financing & Investment Com. (GSFIC)
- 26) Ga. State Univ. Athletic Foundation
- 27) Ga. State Univ. Foundation
- 28) Ga. Student Finance Authority (GSFA)
- 29) Ga. Superior Court Clerk’s Cooperative Auth.
- 30) Ga. Technology Authority
- 31) Ga. World Congress Center Authority
- 32) Gadsden State Community College
- 33) Greenville Technical College
- 34) University of Chattanooga Foundation
- 35) Trident Technical College
- 36) Kennesaw State Univ. Athletic Department
- 37) Kennesaw State Univ. Athletic Foundation
- 38) Kennesaw State Univ. Research Foundation
- 39) Kennesaw State Univ. Foundation
- 40) Medical College of Georgia Foundation
- 41) Mississippi College of Georgia Foundation
- 42) New College of Florida
- 43) Northeast Alabama Community College
- 44) Northeastern Technical College
- 45) Northwest Florida College Foundation
- 46) Northwest Shoals Community College



- 47) Polytechnic Foundation of Kennesaw State Univ.
- 48) REACH Georgia (of the GSFC)
- 49) Snead State Community College
- 50) South Carolina Comptroller Generals Office
- 51) South Carolina Education Lottery Commission
- 52) South Carolina Transportation Infrastructure Bank
- 53) South Carolina Infrastructure Bank
- 54) South Carolina Insurance Reserve Fund
- 55) South Carolina Department of Transportation
- 56) South Carolina Jobs-Economic Development Auth
- 57) South Carolina Office of the State Auditor
- 58) Southern Polytechnic Applied Research Foundation
- 59) State College of Florida Sarasota-Manatee
- 60) Stone Mountain Memorial Association
- 61) Tri County Technical College
- 62) University of North Alabama
- 63) University of North Georgia Foundation
- 64) University of West Alabama
- 65) University of West Georgia Foundation
- 66) University System of Georgia
- 67) Williamsburg Technical College

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

**Georgia**

- 1) Atlanta Independent Schools
- 2) Barrow County Schools
- 3) Bartow County Schools
- 4) Bibb County Schools
- 5) Buford City Schools
- 6) Butts County Schools
- 7) Camden County Schools
- 8) Carroll County Schools
- 9) Carrollton City Schools
- 10) Cartersville City Schools
- 11) Clayton County Schools
- 12) Cobb County Schools
- 13) Colquitt County Schools
- 14) Commerce City Schools
- 15) Coweta County Schools
- 16) Dawson County Schools
- 17) Decatur City Schools
- 18) DeKalb County Schools
- 19) Dodge County Schools
- 20) Dougherty County Schools
- 21) Douglas County Schools
- 22) Dublin City Schools
- 23) Effingham County Schools
- 24) Fannin County Schools
- 25) Fayette County Schools
- 26) Floyd County Schools
- 27) Forsyth County Schools
- 28) Fulton County Schools
- 29) Gilmer County Schools
- 30) Glynn County Schools
- 31) Gordon County Schools

- 32) Greene County Schools
- 33) Griffin-Spalding County Schools
- 34) Gwinnett County Schools
- 35) Habersham County Schools
- 36) Hancock County Schools
- 37) Henry County Schools
- 38) Houston County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Newton County Schools
- 45) Oconee County Schools
- 46) Peach County Schools
- 47) Pickens County Schools
- 48) Polk County Schools
- 49) Putnam County Schools
- 50) Rockdale County Schools
- 51) Rome City Schools
- 52) Savannah-Chatham Co. Schools
- 53) Stephens County Schools
- 54) Thomas County Schools
- 55) Troup County Schools
- 56) Twiggs County Schools
- 57) Union County Schools
- 58) Walton County Schools
- 59) Ware County Schools
- 60) White County Schools

**Alabama**

- 61) Athens City Schools

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

**Florida**

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

**South Carolina**

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

**Tennessee**

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

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

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



- 17) Just for Girls Academy
- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy
- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Northwest Classical Charter Academy
- 25) NW Florida St. College – Collegiate High School
- 26) Pataula Charter Academy
- 27) Pensacola State College Charter Academy
- 28) Phoenix Center Community Service Board
- 29) Provost Academy of Georgia
- 30) School for Arts Infused Learning
- 31) Scintilla Charter Academy
- 32) SKY Academy Englewood
- 33) SKY Academy Venice
- 34) SLAM Academy
- 35) Spring Creek Charter Academy
- 36) SW Georgia STEM Charter School
- 37) St. Petersburg Collegiate High School
- 38) Susie King Taylor Community School
- 39) Troup County College & Career Academy
- 40) Tybee Island Maritime Academy

**Business-type Special Purpose Governments.** Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

**Water/Sewer & Electric Utility**

- 1) Albertville Municipal Utilities Board
- 2) Athens Electric Utility
- 3) Athens Water and Sewer Utility
- 4) Atlanta Watershed
- 5) Augusta Utilities (Water/Sewer Ops)
- 6) Barrow County Water & Sewer Authority
- 7) Beaufort Jasper Water & Sewer Authority
- 8) Berkeley County Water & Sanitation
- 9) Bristol Essential Services
- 10) Bristol Joint Sewer System
- 11) Broad Creek Public Service District
- 12) Brunswick - Glynn Joint Water & Sewer Comm.
- 13) Butts County Water & Sewer Authority
- 14) Cape Fear Public Utility Authority
- 15) Catawba River Water Supply Project
- 16) CDE Lightband
- 17) Charleston Regional Resources Recovery Auth.
- 18) Charleston Water System
- 19) Chatsworth Water Works Commission
- 20) City of Sheffield Utilities
- 21) Clarksville Gas, Water & Wastewater
- 22) Clayton County Water Authority
- 23) Cobb County - Marietta Water Authority
- 24) Crisp County Power Commission
- 25) Dutton Waterworks
- 26) Eatonton-Putnam Water & Sewer Authority
- 27) Edgefield County Water & Sewer Authority
- 28) Electric Power Board of Chattanooga
- 29) Electric Power Board of Chattanooga, TN
- 30) Emerald Coast Utilities Authority
- 31) Englewood Water District
- 32) Gladeville Utility District
- 33) Grand Strand Water & Sewer Authority
- 34) Greenville Water System
- 35) Greenwood Commissioners of Public Works
- 36) Greer Commission of Public Works
- 37) Guntersville Water and Sewer Board
- 38) Gwinnett County Water and Sewerage Authority
- 39) Hamilton Co. Water & Wastewater Treatment
- 40) Henry County Water Authority
- 41) Huntsville Utilities
- 42) Limestone County Water and Sewer Authority
- 43) Lumpkin County Water & Sewerage Authority
- 44) Macon Water Authority
- 45) Middle Chattahoochee Regional Water & Sewer Authority
- 46) Middle Georgia Regional Water & Sewer Authority
- 47) Mount Pleasant Waterworks
- 48) Newton County Water & Sewerage Authority
- 49) North Charleston Sewer District
- 50) Onslow Water & Sewer Authority
- 51) Orangeburg Department of Public Utilities
- 52) Peace River/Manasota Reg. Water Supply Auth.
- 53) Peachtree City Water & Sewerage Authority
- 54) Polk County Water Authority
- 55) Renewable Water Resource
- 56) Seabrook Island Utility Commission
- 57) Seacoast Utility Authority
- 58) Section Waterworks
- 59) Sheffield Utilities
- 60) Susanville Sanitary District
- 61) Tampa Bay Water
- 62) Warren County Utility District
- 63) Waterworks & Sewer Board of the Town of Parrish

**Airports**

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

**Transit**

- 74) Chatham Area Transit Authority
- 75) Chattanooga Area Reg. Transportation Authority
- 76) Choanoke Transportation Authority
- 77) Jackson Transit Authority, TN
- 78) Lakeland Area Mass Transit District
- 79) Lowcountry Regional Transit Authority
- 80) Macon-Bibb County Transit Authority
- 81) Pee Dee Regional Transit Authority



- 82) Research Triangle Regional Transportation Authority
- 83) Santee Wateree Regional Transit Authority
- 84) South Florida Regional Transportation Authority
- 85) Waccamaw Regional Transportation Authority

**Gas**

- 86) Athens Gas Utility
- 87) Austell Natural Gas System
- 88) Natural Gas Acquisition Corp.

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

- |   |  |
|---|--|
| 1) Albany - Dougherty Inner City Authority              | 60) Dev. Auth. of City of Jeffersonville & Twiggs Co.    |
| 2) Albany – Dougherty County Land Bank                  | 61) Development Authority of City of Roswell             |
| 3) Amelia Island Convention & Visitors Bureau           | 62) Development Authority of Lumpkin County              |
| 4) Amelia Island Mosquito District                      | 63) Development Authority of Peachtree City              |
| 5) Allendale County Hospital                            | 64) Development Authority of Warner Robins               |
| 6) Athens Limestone 911 District                        | 65) Downtown Atlanta Revitalization                      |
| 7) Athens Limestone Hospital                            | 66) Downtown Chattanooga Alliance                        |
| 8) Athens Limestone Industrial Development Board        | 67) East Alabama Regional Planning & Development Comm    |
| 9) Athens Limestone Landfill                            | 68) Eau Development Corporation                          |
| 10) Atlanta Firefighters Pension Plan                   | 69) E.G. Fisher Public Library                           |
| 11) Atlanta General Employees’ Pension Plan             | 70) Ensor Forest Apartments                              |
| 12) Atlanta Police Pension Plan                         | 71) Fairfield County Library                             |
| 13) Atlanta Development Authority                       | 72) Fayette County Development Authority                 |
| 14) Atlanta Economic Renaissance Corporation            | 73) Fifth Circuit Solicitor of Richland County           |
| 15) Atlanta Housing Opportunity                         | 74) Florida Bar  |
| 16) Avita Community Partners                            | 75) Florida Bar Retiree Health Plan                      |
| 17) Bayshore Gardens Park & Recreation District         | 76) Foundation for the Mental Health Center of NC Alab   |
| 18) Berkeley County Water & Sanitation                  | 77) Forsyth County Public Library                        |
| 19) Bledsoe County Nursing Home                         | 78) Georgia Charter Educational Foundation               |
| 20) Bradenton Downtown Development Authority            | 79) Georgia Mountains Regional Commission                |
| 21) Bristol Public Library                              | 80) Georgia Pines Community Service Board                |
| 22) Brookhaven Convention and Visitors Bureau           | 81) Georgia Ports Auth. DB & OPEB Plan                   |
| 23) Buncombe County Tourism Development Authority       | 82) Georgia Ports Auth. Defined Contribution Plan        |
| 24) Camden County Joint Development Authority           | 83) Grand Strand W&S Auth OPEB Plan                      |
| 25) Camden County Public Service Authority              | 84) Griffin Spalding County Land Bank Authority          |
| 26) Captiva Erosion Prevention District                 | 85) Gwinnett Civic/Cultural Center Operations            |
| 27) Central Community Redevelopment Agency              | 86) Gwinnett Convention and Visitors Bureau              |
| 28) Central Georgia Joint Development Authority         | 87) Gwinnett County Development Authority                |
| 29) Central Midlands Council of Govts.                  | 88) Gwinnett County Public Facilities Authority          |
| 30) Central Savannah River Area Regional Comm.          | 89) Gwinnett County Public Library                       |
| 31) Charleston Co. Parks & Recreation Authority         | 90) Gwinnett County Recreation Authority                 |
| 32) Chatham County Jail Complex                         | 91) Hallandale Beach CRA                                 |
| 33) Chatham County Tax Commissioner                     | 92) Halifax County Tourism Development Authority         |
| 34) Chatham County-Savannah Metro Planning Comm.        | 93) Hardee County Industrial Development Authority       |
| 35) Chattahoochee River 911 Authority                   | 94) Heart of Georgia Altamaha Regional Commission        |
| 36) Chattanooga Area Regional Council of Govts.         | 95) Hospital Authority of St. Marys                      |
| 37) Citrus County Mosquito District                     | 96) Housing Authority of Clayton County                  |
| 38) City of Albany- Chehaw Park Authority               | 97) Houston County Library System                        |
| 39) City of East Point Retirement Plan                  | 98) Islamorada, City of Islands, Florida                 |
| 40) City of Sandy Springs Development Authority         | 99) Jacksonville, NC Tourism Development Authority       |
| 41) Classic Center Auth. of Clarke County               | 100) Jefferson Co. Economic and Industrial Dev Authority |
| 42) Clayton Center Community Service Board              | 101) Keep Peachtree City Beautiful Commission            |
| 43) Clayton Co. Pension Fund                            | 102) Kennesaw State University Athletic Department       |
| 44) Clayton Co. Sheriff’s Office                        | 103) Lamar County Recycling Authority                    |
| 45) Coastal Heritage Society                            | 104) Lawrence County Health Care Authority               |
| 46) Cobb Center Community Service Board                 | 105) Lebanon Senior Center                               |
| 47) Cobb County-Marietta Water Auth. Pension            | 106) Legacy Community Health Services                    |
| 48) Colleton County Commission on Drug & Alcohol Abuse  | 107) Liberty Consolidated Planning Commission            |
| 49) Columbia Development Corp.                          | 108) Liberty County Development Authority                |
| 50) Columbia Empowerment Zone                           | 109) Live Oak Public Library                             |
| 51) Columbia Housing Development Corp.                  | 110) Lumpkin County Hospital Authority                   |
| 52) Columbus County Tourism Development Authority       | 111) Macon-Bibb County Land Bank Authority               |
| 53) Community Housing Services Agency (CHSA)            | 112) Macon-Bibb County Urban Development Authority       |
| 54) Convention and Visitors Bureau of Dunwoody          | 113) Madison Tourism Development Authority               |
| 55) Crisp Co.- Cordele Industrial Development Authority | 114) Manatee County Mosquito Control Dist                |
| 56) Crisp Co.- Cordele Industrial Development Council   | 115) Manatee Technical Institute                         |
| 57) Cumberland Community Improvement District           | 116) Manchester Development Authority                    |
| 58) Decide DeKalb                                       | 117) MARTA/ATU Local 732 Employees Retirement            |
| 59) DeKalb County Public Library                        | 118) McIntosh Trail Community Service Board              |



- 119) McMinn County Library
- 120) McPherson Implementing Local Redev. Authority
- 121) McPherson Planning Local Redevelopment Authority
- 122) Mental Health Center of North Central Alabama
- 123) Meriwether County Industrial Development Authority
- 124) Metropolitan Planning Commission (MPC)
- 125) Miami Beach Employees Retirement Plan
- 126) Middle Flint Regional E-911 Authority
- 127) Middle Georgia Community Service Board
- 128) Milledgeville-Baldwin County Dev. Authority
- 129) Moore County Convention & Visitors Bureau
- 130) NE Corridor, LLC
- 131) Newton County Industrial Development Auth
- 132) North Charleston District
- 133) North Fulton Regional Radio Authority
- 134) Northeast Georgia Regional Commission
- 135) Northwest Florida State College Foundation
- 136) North Port Fire Pension
- 137) North Port Police Pension
- 138) Ocean Highway and Port Auth. of Nassau County
- 139) Oconee Center Community Service Board
- 140) Orangeburg Co. Development Commission
- 141) Orangeburg County Library
- 142) Palm Bay Police & Fire Pension Plan
- 143) Palm Tran Amalgamated Transit Union Pension
- 144) Palm Beach Gardens Firefighters Pension
- 145) Paulding County Industrial Development Authority
- 146) Peace River/Manasota Regional Water Supply Authority
- 147) Peachtree City Convention & Visitor's Bureau
- 148) Phoenix Center Community Service Board
- 149) Pooler Chamber of Commerce
- 150) Port Authority of Corpus Christi & Nueces County
- 151) Private Colleges and Universities Authority
- 152) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 153) Redevelopment Agency of Warner Robins
- 154) Richland County Libraries
- 155) Riverdale Downtown Development Authority
- 156) River's Edge Community Service Board
- 157) Saluda Nursing Center
- 158) Sandy Springs Hospitality Board
- 159) Santee-Lynches Reg. Council of Governments
- 160) Santee-Lynches Reg. Development Corp.
- 161) Sarasota General Employees' Pension
- 162) Sarasota Firefighters Pension
- 163) Sarasota Police Officers Pension
- 164) Savannah Chatham County Land Bank Authority
- 165) Savannah Development & Renewal Authority
- 166) Seacoast Utility Authority
- 167) Serenity Behavioral Health Systems
- 168) South Carolina Centers of Economic Excellence
- 169) South Island Public Service District
- 170) SOWEGA Council on Aging
- 171) St. Augustine Municipal Firefighters Pension
- 172) Talbot County Development Authority
- 173) Toccoa-Stephens County Public Library
- 174) Trailer Estates (FL)
- 175) Two Notch Development Corp.
- 176) Tybee Island Maritime Academy
- 177) Vidalia Onion Committee
- 178) Walterboro-Colleton County Airport Commission
- 179) Waycross / Ware County Development Authority
- 180) West Jackson Fire District
- 181) Wilson County / Lebanon Development Board

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

- |                          |                             |                            |
|--------------------------|-----------------------------|----------------------------|
| 1) Aiken County          | 27) City of Cedartown       | 53) City of Islamorada     |
| 2) Athens-Clarke County  | 28) City of Clarksville     | 54) City of Jackson        |
| 3) Augusta-Richmond Co.  | 29) City of Clemson         | 55) City of Jacksonville   |
| 4) Barrow County         | 30) City of Clinton         | 56) City of Jefferson      |
| 5) Berkeley County, SC   | 31) City of Clover          | 57) City of Johnsonville   |
| 6) Bertie County         | 32) City of College Park    | 58) City of Kingsland      |
| 7) Calhoun County        | 33) City of Colquitt        | 59) City of Lagrange       |
| 8) Camden County         | 34) City of Conyers         | 60) City of Lake Placid    |
| 9) Chatham County        | 35) City of Cooper City     | 61) City of Lawrenceville  |
| 10) City of Aiken        | 36) City of Cordele         | 62) City of Lebanon        |
| 11) City of Albany       | 37) City of Covington       | 63) City of Leesburg       |
| 12) City of Americus     | 38) City of Crystal River   | 64) City of Long Boat Key  |
| 13) City of Arcadia      | 39) City of Fairburn        | 65) City of Manchester     |
| 14) City of Ashburn      | 40) City of Fayetteville    | 66) City of Mansfield      |
| 15) City of Bainbridge   | 41) City of Fernandina      | 67) City of Marco Island   |
| 16) City of Ball Ground  | 42) City of Forsyth         | 68) City of Milledgeville  |
| 17) City of Barnesville  | 43) City of Ft. Myers Beach | 69) City of Monroe         |
| 18) City of Bloomingdale | 44) City of Garden City     | 70) City of Morristown     |
| 19) City of Bradenton    | 45) City of Georgetown      | 71) City of Naples         |
| 20) City of Brunswick    | 46) City of Goose Creek     | 72) City of North Augusta  |
| 21) City of Butler       | 47) City of Griffin         | 73) City of North Port     |
| 22) City of Byron        | 48) City of Gulfport        | 74) City of Palmetto       |
| 23) City of Callaway     | 49) City of Gulf Stream     | 75) City of Perry          |
| 24) City of Canton       | 50) City of Haines City     | 76) City of Plant City     |
| 25) City of Cartersville | 51) City of Hendersonville  | 77) City of Pooler         |
| 26) City of Cayce        | 52) City of Hinesville      | 78) City of Port Wentworth |



- |                            |                          |                             |
|----------------------------|--------------------------|-----------------------------|
| 79) City of Powder Springs | 98) City of Tybee Island | 117) Monroe County          |
| 80) City of Reynolds       | 99) City of Union City   | 118) Moore County           |
| 81) City of Richmond Hill  | 100) City of Valdosta    | 119) Orange County          |
| 82) City of Rock Hill, SC  | 101) City of Villa Rica  | 120) Orangeburg County      |
| 83) City of Rockmart       | 102) City of Wildwood    | 121) Paulding County        |
| 84) City of Rocky Mount    | 103) Columbia Co.        | 122) Richland County, SC    |
| 85) City of Rome           | 104) Crisp County        | 123) Rockdale County        |
| 86) City of Roswell        | 105) DeKalb County       | 124) Spalding County        |
| 87) City of Savannah       | 106) Floyd County        | 125) Talbot County          |
| 88) City of Seneca, SC     | 107) Forsyth County      | 126) Taylor County          |
| 89) City of Social Circle  | 108) Gates County        | 127) Walton County          |
| 90) City of St. Marys      | 109) Greene County       | 128) Town of Black Mountain |
| 91) City of Stockbridge    | 110) Halifax County      | 129) Town of Chapin         |
| 92) City of Suwanee        | 111) Lee County          | 130) Town of Hemingway      |
| 93) City of Thomasville    | 112) Liberty County      | 131) Town of Pamplico       |
| 94) City of Thunderbolt    | 113) Lincoln County      | 132) Town of Selma          |
| 95) City of Tifton         | 114) McIntosh County     | 133) Town of Wilkesboro     |
| 96) City of Toccoa         | 115) Mitchell County     | 134) Town of Winnsboro      |
| 97) City of Tuscaloosa     | 116) Montgomery County   | 135) Village of Tequesta    |

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

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

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

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

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

- |                                      |   |
|--------------------------------------|---|
| 1) Chatham Area Transit Authority    | 10) Birmingham-Jefferson County Transit Auth.           |
| 2) Choanoke Transportation Authority | 11) Fairfield County, SC                                |
| 3) City of Albany                    | 12) Lakeland Area Mass Transit District                 |
| 4) City of Clarksville               | 13) Madison County                                      |
| 5) City of Clemson, SC               | 14) Polk Transit Authority                              |
| 6) City of Hinesville                | 15) Research Triangle Regional Transportation Authority |
| 7) City of Huntsville, AL            | 16) South Florida Regional Transportation Auth.         |
| 8) City of Rock Hill, SC             | 17) Whitfield Transit                                   |
| 9) City of Seneca, SC                |   |

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

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

**Certificates of Achievement & Excellence in Financial Reporting**



Mauldin & Jenkins has served **over 725 governments** in the past several years, and **175** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO's Certificate of Excellence in Financial Reporting).



**Mauldin & Jenkins' clients have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

- |                       |                    |                      |                        |
|-----------------------|--------------------|----------------------|------------------------|
| <b>Counties:</b>      | 18) Floyd          | 36) Paulding         | 52) Beaufort, SC       |
| 1) Aiken, SC          | 19) Forsyth        | 37) Polk             | 53) Black Mountain, NC |
| 2) Athens-Clarke      | 20) Glynn          | 38) Richland, SC     | 54) Bluffton, SC       |
| 3) Augusta-Richmond   | 21) Greenville, SC | 39) Rockdale         | 55) Bradenton, FL      |
| 4) Barrow             | 22) Gwinnett       | 40) Spalding         | 56) Bristol, TN        |
| 5) Beaufort, SC       | 23) Halifax, NC    | 41) Wake, NC         | 57) Brookhaven         |
| 6) Buncombe, NC       | 24) Hamilton, TN   | 42) Walton           | 58) Brunswick          |
| 7) Butts              | 25) Henry          | 43) Whitfield        | 59) Callaway, FL       |
| 8) Camden             | 26) Horry, SC      |                      | 60) Cartersville       |
| 9) Cartersville       | 27) Jackson        | <b>Cities:</b>       | 61) Cayce, SC          |
| 10) Chatham           | 28) Lancaster, SC  | 44) Aiken, SC        | 62) Chamblee           |
| 11) Clayton           | 29) Liberty        | 45) Albany           | 63) Charleston, SC     |
| 12) Colleton, SC      | 30) Macon-Bibb     | 46) Alpharetta       | 64) Chamblee           |
| 13) Columbus-Muscogee | 31) Morgan         | 47) Americus         | 65) Chapin, SC         |
| 14) Dekalb            | 32) Moore, NC      | 48) Apopka, FL       | 66) Clarksville, TN    |
| 15) Douglas           | 33) Newton         | 49) Austell          | 67) Clemson, SC        |
| 16) Edgefield, SC     | 34) Oconee, SC     | 50) Avondale Estates | 68) College Park       |
| 17) Florence, SC      | 35) Orange, NC     | 51) Ball Ground      | 69) Conyers            |





- |                        |                            |                         |                         |
|------------------------|----------------------------|-------------------------|-------------------------|
| 70) Cooper City, FL    | 89) Hendersonville, NC     | 107) Morristown, TN     | 126) Rocky Mount, NC    |
| 71) Covington          | 90) Hilton Head Island, SC | 108) Morrow             | 127) Rome               |
| 72) Decatur            |                            | 109) Mount Pleasant, SC | 128) Roswell            |
| 73) Doraville          | 91) Hinesville             | 110) Naples, FL         | 129) St. Marys          |
| 74) Douglasville       | 92) Holly Springs          | 111) N. Augusta, SC     | 130) Sandy Springs      |
| 75) Dunwoody           | 93) Huntsville, AL         | 112) N. Charleston, SC  | 131) Savannah           |
| 76) Fayetteville       | 94) Jacksonville, NC       | 113) North Port, FL     | 132) Social Circle      |
| 77) Fairburn           | 95) John's Creek           | 114) Palmetto           | 133) Stockbridge        |
| 78) Forest Park        | 96) Juno Beach, FL         | 115) Peachtree City     | 134) Suwanee            |
| 79) Forsyth            | 97) Kennesaw               | 116) Perry              | 135) Thunderbolt        |
| 80) Garden City        | 98) Kiawah Island          | 117) Plant City, FL     | 136) Tarpon Springs, FL |
| 81) Garner, NC         | 99) Kingsland              | 118) Pooler             | 137) Thomasville        |
| 82) Georgetown         | 100) Marco Island, FL      | 119) Port Wentworth     | 138) Tuscaloosa, AL     |
| 83) Griffin            | 101) Lagrange              | 120) Powder Springs     | 139) Union City         |
| 84) Gulfport, MS       | 102) Lawrenceville         | 121) Prattville         | 140) Valdosta           |
| 85) Haines City, FL    | 103) Longboat Key, FL      | 122) Richmond Hill      | 141) Villa Rica         |
| 86) Hallandale Bch, FL | 104) Milledgeville         | 123) Riverdale          | 142) Zebulon, NC        |
| 87) Hapeville          | 105) Milton                | 124) Rockhill           |                         |
| 88) Hardeeville, SC    | 106) Monroe                | 125) Rockmart           |                         |

**Boards of Education:**

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

**State Governmental Entities:**

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

**Other Governmental Entities:**

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

***Client Testimony on Results of 1<sup>st</sup> Attempt. "We received the Certificate of Achievement from GFOA this week. This was a team effort, and I want to share with you how much I appreciate you and the rest of the staff from Mauldin & Jenkins. You have an excellent team and should be very proud of them. I look forward to continuing our relationship in the future."***

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

## 4. Mauldin & Jenkins' Quality Control Program

### External Peer Review

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

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

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

## PBMares, LLP

PBMares, LLP  
Fredericksburg, Virginia



*We chose Mauldin & Jenkins and have continued with them, because of their deep understanding and accounting knowledge of our industry and they are an invaluable resource to us. The professionals on their team are easy to work with and pay close attention to our specific concerns. They provide exceptional expertise and service, responding to questions quickly and proficiently. Without question, our decision to use Mauldin & Jenkins for the past years was a sound business decision, delivering the expected results and then some.*

**David Smith, Henry County (GA), Chief Financial Officer**

## 5. Professional Experience of Engagement Team

### LeAnn Baqasala, CPA Engagement Director



LeAnn is a director and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. LeAnn joined the Mauldin & Jenkins in February 2022 with a significant amount of experience serving governments in North Carolina with two other large CPA firms.

With 14 years of progressive experience in public accounting, including time at a Big 4 firm, LeAnn provides comprehensive assurance and accounting services to a variety of governmental entities with a particular focus on counties and municipalities in North Carolina. LeAnn is a leader in her field, having presented seminars on a variety of topics. She has also been selected to lead instructional trainings both internally and externally.

### Years of Professional Experience and Years with Firm

LeAnn has over fourteen years of experience in public accounting and joined Mauldin & Jenkins in February 2022. LeAnn holds active CPA licenses in both North Carolina and Virginia.

LeAnn has significant experience providing services governmental entities in North Carolina, South Carolina and Virginia:

#### Counties:

Bertie County, NC  
Buncombe County, NC  
Columbus County, NC  
Cumberland County, NC  
Durham County, NC  
Forsyth County, NC  
Gates County, NC  
Greene County, NC  
Guilford County, NC  
Halifax County, NC  
Madison County, NC  
Moore County, NC  
Montgomery County, NC  
Onslow County, NC  
Orange County, NC  
Person County, NC  
Randolph County, NC  
Rockingham County, NC  
Wake County, NC  
Aiken County, SC  
Calhoun County, SC  
Greenville County, SC  
Fairfield County, SC

Richland County, SC  
Isle of Wight, VA  
Roanoke County, VA

#### Municipalities:

Angier, NC  
Carrboro, NC  
Chapel Hill, NC  
Fuquay-Varina, NC  
Garner, NC  
Harrisburg, NC  
Hendersonville, NC  
Holly Springs, NC  
Jacksonville, NC  
Morganton, NC  
Morrisville, NC  
Raleigh, NC  
Reidsville, NC  
Rocky Mount, NC  
Salisbury, NC  
Selma, NC  
Wake Forest, NC  
Warrenton, NC  
Wilkesboro, NC

Zebulon, NC  
Cayce, SC  
Chapin, SC  
Clemson, SC  
North Augusta, SC  
Norfolk, VA  
Selma, VA

#### Higher Education/Schools Systems:

Central Carolina Technical College  
Florence County (SC) School District One  
Francis Marion University  
Isle of Wight County (VA) Schools  
Orangeburg County (SC) School District  
Norfolk (VA) Public Schools  
Richland County (SC) School District One  
Sumter County (SC) School District



**Other Governmental Units:**

Buncombe County Tourism  
Development Authority  
Cape Fear Public Utility  
Authority  
City of Jacksonville  
Tourism Development  
Authority  
Charleston (SC) Water  
System  
Choanoke Transportation  
Authority  
Columbus County Tourism  
Development Authority  
Forsyth County Tourism  
Development Authority

Greater Raleigh  
Convention and Visitors  
Bureau  
Greenville (SC) Water  
System  
Greenwood Commissioners  
of Public Works  
Greer Commissioners of  
Public Works  
Halifax County Tourism  
Development Authority  
Halifax-Northhampton  
Regional Airport Authority  
Moore County Airport  
Authority  
Moore County Convention  
and Visitors' Bureau

Montgomery County  
Tourism Development  
Authority  
Onslow Water and Sewer  
Authority  
Randolph County Tourism  
Development Authority  
Santee-Lynches Regional  
Council of Governments  
Santee-Lynches Regional  
Development Corporation  
Triangle J Council of  
Governments  
Triangle Transit Authority  
(GoTriangle)

Tim Lyons, CPA, CGMA  
Quality Control Partner



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

Tim spends 100% of his time serving clients in the governmental industry, working with all types of entities ranging from large state agencies to local counties/cities/townships, school districts, and authorities. In a leadership capacity, Tim is the partner-in-charge of the Firm’s Columbia and Raleigh Offices and is also a member of the Firm’s Assurance Committee, overseeing the entire audit practice of Mauldin & Jenkins, focusing on the Firm’s Governmental Assurance services.

**Years of Professional Experience and Years with Firm**

Tim has almost twenty years of experience in public accounting – a year and a half with a firm based out of Charleston, South Carolina and over fifteen years with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

**List of Governmental Clients Served in the Last Three (3) Years**

**Counties:**

- Aiken County, SC
- Buncombe County, NC
- Columbus County, NC
- Gates County, NC
- Greene County, NC
- Halifax County, NC
- Jefferson County, AL
- Madison County, NC
- Montgomery County, NC
- Moore County, NC
- Orange County, NC
- Richland County, SC
- Wake County, NC

**Cities and Townships:**

- Atlanta, GA
- Cayce, SC
- Chapel Hill, NC
- Decatur, GA
- Garner, NC
- Hendersonville, NC
- Jacksonville, NC
- Johns Creek, GA
- Rock Hill, SC

- Rocky Mount, NC
- Selma, NC
- Wilkesboro, NC
- Zebulon, NC

**School Districts:**

- Beaufort County Schools
- Chesterfield County Schools
- East Point Academy of South Carolina
- Florence School District 1
- Florence School District 3
- Horry County Schools
- Lexington County School District 1
- Marlboro County School District
- Orangeburg County School District
- Richland County School District 1
- Spartanburg County School District 1

- Spartanburg County School District 4
- South Carolina Public Charter School District
- Sumter County School District

**State Agencies:**

- Georgia World Congress Center Authority (GWCCA)
- South Carolina Centers for Economic Excellence (“SmartState”)
- South Carolina Department of Transportation
- South Carolina Education Lottery Commission
- South Carolina State Education Assistance Authority
- South Carolina Transportation Infrastructure Bank

**Higher Education:**

- Aiken Technical College
- Central Carolina Technical College
- Francis Marion University
- Greenville Technical College
- Northeastern Technical College
- Tri-County Technical College
- Trident Technical College



**Other Governmental Units:**

Buncombe County Tourism  
Development Authority  
Cape Fear Public Utility  
Authority  
Cobb County-Marietta Water  
Authority  
Cobb County-Marietta Water  
Authority Retirement Plan

Columbus County Tourism  
Development Authority  
Fulton County School  
Employees' Pension Fund  
Grand Strand Water and  
Sewer Authority  
Halifax-Northampton  
Regional Airport Authority  
Halifax County Tourism  
Development Authority

Jacksonville Tourism Development Authority  
Moore County Airport Authority  
Moore County Convention and Tourism  
Bureau  
Onslow Water and Sewer Authority





Kayla O’Sullivan, CPA  
Manager

Kayla O’Sullivan is an Audit Manager with Mauldin & Jenkins. Her experience with the firm covers variety of state and local governmental organizations. Kayla spends the majority of her time serving state and local governments all of which utilize the new reporting model. Kayla works with local governments in North Carolina and Florida.

**Years of Professional Experience and Years with the Firm**

Kayla’s has 7 years of public accounting experience that includes audits for local governments and not-for-profit organizations. Her expertise covers a wide variety of audits that include requirements of Government Auditing Standards and the Uniform Guidance.

**List of Audits Performed for Governments in the Last Three Years**

**Cities:**

- Jacksonville, NC
- Rocky Mount, NC
- Selma, NC
- Chapel Hill, NC
- Fernandina Beach, FL
- Haines City, FL
- Naples, FL
- Palmetto, FL
- Winter Haven, FL
- Jupiter Island, FL

Cape Coral, FL

**Counties:**

- Bertie County, NC
- Buncombe County, NC
- Columbus County, NC
- Greene County, NC
- Gates County, NC
- Halifax County, NC
- Madison County, NC
- Moore County, NC

- Orange County, NC
- Wake County, NC

**Other Governmental**

**Entities:**

- Research Triangle Regional Public Transportation, NC
- Choanoke Public Transportation, NC

*Hope Pendergrass, CPA*  
*Partner*

Hope Pendergrass is a partner and a certified public accountant with Mauldin & Jenkins. Her experience covers a variety of state and local governmental organizations, and non-profit organizations. Hope spends 100% of her time serving state and local governments. Hope is well respected for her knowledge of performing Single Audits relative to expenditures of Federal awards and serves as the firm’s lead compliance audit technical partner. Hope was recently appointed to the Executive Committee of the AICPA’s Government Audit Quality Center (GAQC) where she collaborates with a team of individuals from firms across the United States on issues facing firms who perform governmental audits.



***Years of Professional Experience and Years with Firm***

Hope has 20 years of experience in public accounting and has spent all of that time serving both large and small governmental units. She is directly involved in serving approximately 85 such governmental entities. Hope obtained her CPA certificate in 2007.

As noted above, Hope is a member of the GAQC and serves as the Firm’s Single Audit subject matter expert. As a recipient of a significant amount of COVID-19 relief funding, Hope would be available to serve the Council on compliance and other Single Audit-related matters.

***Below is the proposed time each engagement member will be onsite:***

	On-site Interim	On-site Fieldwork	M&J Office	Total
Partner/Director	8	8	32	48
Manager	8	24	54	86
Professional Staff	16	32	98	146
Subtotal	32	64	184	280

## 6. Education and Training of Engagement Team

*LeAnn Bagasala*  
*Engagement Director*

### *Degree/Certifications and Audit Training*

LeAnn graduated from East Carolina University with a Bachelor of Science in Accounting and subsequently a Master of Science in Accountancy. Additionally, LeAnn has obtained and instructed a significant amount of continuing professional education over the last three years including:

- M&J Developing Rainmakers 2024-25 Session 1 and 2 – Participant
- Accounting & Auditing Potpourri Virtual – Participant
- 2024 NCGFOA Summer Conference – Participant
- 2024 Governmental Conference – Participant
- 2024 Governmental Conference Virtual – Participant
- Octane Conference – Participant
- NC DHHS Medicaid Training – Participant
- Virginia Ethics 2024: Why we do the things we do? – Participant
- A Guide Through Common Audit Deficiencies – Participant
- GASB Update, Federal Compliance Update, & Internal Control over Disbursements & P-cards – Participant
- 2024 NCGFOA Spring Conference – Participant
- 2023 Fraud Update – Participant
- 10 Habits of Highly Successful Careers - Participant
- 2023 Managing People, Risk and IRS Requirements – Participant
- NCGFOA 2023 Fall Conference – Participant
- 2023 Advancing Advisory: Governmental – Participant
- 2023 Accounting and Auditing Potpourri – Participant
- 2023 Accounting and Auditing Potpourri – Instructor - “Detecting Fraud Before It’s Too Late – Revenue”
- NCGFOA 2023 Summer Conference – Participant
- 2023 Governmental Conference – Participant
- 2023 Governmental Conference – Instructor – “Improving and Excelling in Client Service in a Remote Environment”
- 2023 Advancing Advisory: Nonprofit – Participant
- 2023 Yellow Book Update - Participant
- 2023 Accountants’ Responsibility Regarding Fraud, Part I
- 2023 Octane Conference – Instructor - “Detecting Fraud Before It’s Too Late – Revenue”
- 2023 Ethics for Virginia CPAs – Participant
- 2022 GAAS Update – Participant
- 2023 Not-for-profit Accounting and Auditing Update – 2023 - Participant
- NCGFOA 2023 Spring Conference - Participant
- 2022 Internal Inspection Findings and Suggestions – Participant
- 2022 Internet Crime, Cybersecurity and Privacy Updates – Participant
- NCGFOA 2022 Fall Conference - Participant
- 2022 Governmental Conference



- 2022 GASB Update - Participant
- 2022 Managing a Virtual Team – Participant
- 2022 Audit Update - Participant
- 2022 Ethics and Professional Conduct for Virginia CPAs – Participant
- 2022 Independence Requirements for Auditors - Participant
- Elliott Davis February 2022 A&A Monthly Webcast – Participant
- Elliott Davis 2022 A&A Kickoff – Participant



Tim Lyons, CPA  
Quality Control Partner

**Degree/Certifications and Audit Training**

Tim graduated in 2006 from Furman University in Greenville, South Carolina with a Bachelor of Arts in Accounting and subsequently, obtained his Masters of Science in Accountancy from the College of Charleston (South Carolina) in 2009. Tim holds active CPA licenses in South Carolina, North Carolina, and Georgia.

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

- 2024 Government Finance Officers of South Carolina Annual Conference – Live Conference (Hilton Head Island, SC) – Instructor (“Implementing GASBS 100 through 104”)
- 2024 Georgia Government Finance Officers Association Annual Conference – Live Conference (Jekyll Island, GA) – Instructor (“GASB Update, Upcoming Standards, and Current Projects”)
- 2024 Mauldin & Jenkins Annual Governmental Conference – Live Conference (Atlanta, GA) – Instructor and Participant
- 2024 Mauldin & Jenkins Internal Training – Preparing Governmental Financial Statements and Understanding the ACFR – Instructor
- 2024 Mauldin & Jenkins Internal Training – Single Audit Update and Changes to the Uniform Guidance – Participant and Instructor
- 2024 Mauldin & Jenkins Government Client CPE– Virtual Conference – Instructor (“GASB Update, Federal Compliance Update, and Internal Controls Over Disbursements and P-Cards”)
- 2024 AICPA Webcast “Implementing the Risk Assessment Standards in Your State and Local Government Financial Statement Audits – Participant
- Podcasts Hosted with LumiQ During 2023:
  - GASB Updates for 2023 and Beyond (Spring 2023)
  - Audit Considerations and Risks for Government Financing (Summer 2023)
  - GASB 94 (Fall 2023)
- 2023 Government Finance Officers of South Carolina Annual Conference – Live Conference (Hilton Head Island, SC) – Instructor (“Auditing Standards and Yellow Book Updates for 2023”)
- 2023 Mauldin & Jenkins Annual Governmental Conference – Live Conference (Chattanooga, TN) – Instructor and Participant
- 2023 UNC School of Government Local Government Auditor Conference – Virtual Conference – Instructor (“Auditing Standards and Yellow Book Updates for 2023”)
- 2023 Mauldin & Jenkins Government Client CPE– Virtual Conference – Instructor (“Updates in the Debt Environment for State and Local Governments”)
- 2023 South Carolina Association of School Business Officials – Spring Conference Myrtle Beach, South Carolina – Instructor (“New GASB Standards and Upcoming Changes in School District Accounting”)
- 2022 Mauldin & Jenkins Government Client CPE– Virtual Conference – Instructor (“Implementing GASB Statement 87”)
- 2022 Mauldin & Jenkins Government Client CPE– Virtual Conference – Instructor (“GASB Update”)
- 2022 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2022 UNC School of Government Local Government Auditor Conference – Virtual Conference – Instructor (“The Role of Risk Assessment in Local Government Audits”)



*Kayla O'Sullivan, CPA*  
*Manager*

***Degree/Certifications and Audit Training***

Kayla graduated from Florida Gulf Coast University with a B.S. in Accounting in 2018 and Masters in Business Administration with a concentration in Accounting in 2022. In Addition, Kayla is a licensed CPA in the State of Florida and has obtained a significant amount of continuing professional education over last two years, as a participant in several seminars and courses including:

- 2024 Mauldin & Jenkins Annual Governmental Conference – Atlanta, GA.
- 2024 AICPA Government Accounting and Auditing Update
- 2024 GASB Federal Compliance & Internal Control Update
- 2023 Mauldin & Jenkins Annual Governmental Conference – Chattanooga, TN.
- 2022 FICPA State & Local Government Accounting Conference – Orlando, FL.
- 2022 FICPA Not-For Profit Conference – Orlando, FL.

***Continuing Education of Partners and Staff***

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides weeklong audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

All staff associated with the annual audit of the Council will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.



## 7. Professional Experience of Proposed Team Auditing Relevant Functions

Our proposed engagement team provides a combined over fifty years of experience providing financial and compliance audit services to local governments throughout the southeast. Each member of the engagement team spends 100% of their time providing these services to our governmental clients. Each member of the team has previous experience, including services provided in the most recent 2024 fiscal year audits, providing services to governments which provided the following services:

- Water & Sewer services
- Electric services
- Gas services
- Solid Waste/Garbage services
- Transportation services

Additionally, each member of the proposed engagement team has served the following types of entities:

- Counties
- Municipalities
- School Districts (County and Municipal)
- State agencies
- Development Authorities
- Airport Authorities
- Convention and Tourism Bureaus
- Stand-alone Utility Authorities
- Libraries



## 8. Specialized Skills of Engagement Team

LeAnn Baqasala, CPA  
Engagement Director

**Professional and Civic Activities:** LeAnn is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, and North Carolina Association of Certified Public Accountants. LeAnn is the past chair of the NCACPA governmental resources group. LeAnn frequently attends North Carolina Government Finance Officers Association conferences, events, etc. and is an active member of the Junior League of Greenville, NC.

Tim Lyons, CPA  
Quality Control Partner

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

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

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

Kayla O'Sullivan, CPA  
Manager

**Professional and Civic Activities:** Kayla is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.





## 9. Client References

In addressing the Council's interest in the qualifications and client references of Mauldin & Jenkins, we have provided the names, addresses, and telephone numbers of personnel of current governmental clients of the Firm. While we do not currently service any Council of Governments in North Carolina, we have a lot of experience in auditing governments in North Carolina. We have provided a diverse list of clients for references that we think speak very well for our ability to serve the Council:

Within or close to the governments served by the Council:

**1) *Wake County, North Carolina (also has an OPEB Trust)***

Patrick Flanary, Chief Financial Officer  
301 S. McDowell Street, Suite 2900  
Raleigh, North Carolina 27601  
(919) 856-6120  
[Patrick.Flanary@wakegov.com](mailto:Patrick.Flanary@wakegov.com)

**2) *Orange County, North Carolina***

Gary Donaldson, Chief Financial Officer  
131 West Margaret Lane, Suite 300  
Hillsborough, NC 27278  
(919) 245-2453  
[gdonaldson@orangecounty.gov](mailto:gdonaldson@orangecounty.gov)

**3) *GoTriangle (newest client right down the road)***

Ren Wiles, Consultant  
4600 Emperor Blvd  
Durham, NC 27703  
(919)485-7575  
[rwiles@gotriangle.org](mailto:rwiles@gotriangle.org)

Entities with one fund:

**4) *Cape Fear Public Utility Authority***

John McLean, Chief Financial Officer  
235 Government Center Drive  
Wilmington, NC 28403  
(910) 332-6550  
[john.mclean@cfpua.org](mailto:john.mclean@cfpua.org)

**5) *Onslow Water and Sewer Authority***

Eric Adams, Chief Financial Officer  
228 Georgetown Road  
Jacksonville, NC 28540  
(910) 937-7545  
[eadams@onwasa.com](mailto:eadams@onwasa.com)



## 10. Mauldin & Jenkins' Independence Policies

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the Board of Central Pines Regional Council, North Carolina and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the City within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

for the Council during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the Council. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the Council or on the Board of Central Pines Regional Council who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving on the Board of Delegates and Executive Committee of the Central Pines Regional Council. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for the Central Pines Regional Council. Written notice will be provided to the Council provided any professional relationships are entered into with the Council during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

An excerpt from the Firm's Policy Manual on our policies and procedures is included in **Appendix A**.

## 11. Mauldin & Jenkins' Insurance Policies

Mauldin & Jenkins carries sufficient commercial insurance to cover the minimum requirements. Mauldin & Jenkins also agrees to have a Certificate of Insurance properly executed by our insurance company upon notice of award of audit contract, if so desired. Our insurance companies, Cincinnati Insurance Company and the Travelers Indemnity of America are licensed (admitted) in the State of North Carolina per review of the North Carolina Department of Insurance (NCDOI) website. The NCDOI website lists these Insurers with the "Company Type" of F&C.

## 12. Regulatory Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or Federal regulatory bodies or professional organizations.

## 13. Brief Summation

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the Council. We believe that Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the governing body, management, regulatory agencies and investors, and citizens. Given the complexities of the Council's financial operations and the ongoing significant changes in accounting standards, we feel that it is important that you select an auditing firm that is focused and experienced in the governmental industry.

### Closing

We appreciate the opportunity to serve the Central Pines Regional Council. We believe Mauldin & Jenkins is the "right" Firm for the Council. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the Council.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the Council have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



# Appendix A

*Copy of Mauldin & Jenkins' Policy and Procedures  
Regarding Independence*

Appendix A  
Firm's Statement of Policy and Procedures  
(excerpt from Firm's Policy Manual)

## RELEVANT ETHICAL REQUIREMENTS

It is the Firm's policy that all professional personnel be familiar with and follow relevant ethical requirements of the AICPA, contained in the *Code of Professional Conduct*, the Boards of Accountancy in States in which the Firm provides services, and the State CPA Societies in which the Firm provides services in discharging their professional responsibilities. Furthermore, it is the policy of our Firm that, for engagements subject to *Government Auditing Standards*, Public Company Accounting Oversight Board ("PCAOB") standards, and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards, including any that may be more restrictive. Any transaction, event, circumstance, or action that would impair independence or violate the Firm's relevant ethical requirements policy on an audit, attest, review, compilation, or other service subject to the standards of the AICPA Auditing Standards Board or the AICPA Accounting and Review Services Committee (as required under the *General Standards and Compliance With Standards Rules*) is prohibited. Additionally, when the Firm and its professional personnel encounter situations that raise potential independence threats, but such situations are not specifically addressed by the *independence rule* of the AICPA *Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for Independence* and applying professional judgment to determine whether an independence breach exists. The Firm will take appropriate action to eliminate threats to independence or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the Firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach.

Although not necessarily all-inclusive, the following are considered to be prohibited transactions and relationships:

1. Investments by any partner or professional employee in an attest client's business during the period of a professional engagement, including a commitment to acquire any direct or material indirect financial interest in a client.
2. An investment in an entity or property by any of the following individuals and the attest client (or the client's officers or directors, an affiliate or any partner who has the ability to exercise significant influence over the client) that enables them to control (as defined by GAAP for consolidation purposes) the entity or property:
  - a. An individual on an attest engagement team.
  - b. An individual in a position to influence the attest engagement by doing any of the following:
    - i. evaluating the performance or recommending the compensation of the attest engagement partner/director,
    - ii. directly supervising or managing the attest engagement partner/director and all of that partner's superiors,
    - iii. consulting with the attest engagement team about technical or industry-related issues specific to the engagement, or
    - iv. Participating in or overseeing quality control activities, including internal monitoring, with respect to the attest engagement.
  - c. A partner, director or manager who provides nonattest services to the attest client beginning once he or she provides ten or more hours of nonattest services to the client within any fiscal year and ending on the later of the date:
    - i. the Firm signs the report on the financial statements for the fiscal year during which those services were provided, or
    - ii. he or she no longer expects to provide ten or more hours of nonattest services to the attest client on a recurring basis.
  - d. A partner/director in the office in which the lead attest engagement partner/director primarily practices with respect to the attest engagement.
  - e. The Firm and its employee benefit plans.
3. Borrowing from or loans to a client, an affiliate, or client's personnel during the period of a professional engagement by any of the individuals listed in items 2. a.–e., except as grandfathered or permitted.
4. Accepting or offering gifts or entertainment from or to a client unless reasonable in the circumstances or approved by the Managing Partner.

5. Certain family relationships between professional personnel and client personnel. (Consult the Assurance Committee for a ruling on such relationships.)

Notwithstanding the preceding policy and list of prohibited transactions and relationships, at the Managing Partner's discretion, certain prohibitions can be waived if it is deemed to be in the best interest of the Firm. However, in so doing, the engagement service performed for the client must be limited to that allowed by AICPA professional standards.

The Firm ensures compliance with this policy by implementing the following procedures:

1. All personnel have ready access to the relevant ethical requirements to which the Firm is subject. Those requirements include the AICPA *Code of Professional Conduct*, the State Boards of Accountancy in states where we provide services, and the State CPA Societies ethical requirements in states where we provide services. The Firm provides access to those ethical requirements to all professional personnel. The Firm expects its personnel to be familiar with those relevant ethical requirements.
2. All professional personnel who work on attest engagements and are required to be independent sign an independence statement when hired (and annually thereafter) acknowledging their familiarity with the Firm's relevant ethical requirements policy and procedures, particularly with regard to independence. The independence statement also lists known circumstances and relationships, if any, that may create a potential threat to independence or violate the Firm's relevant ethical requirements policy. The Firm keeps a copy of the independence statements, which includes the professional standards of relevant ethical requirements that govern the Firm. Professional standards, including the AICPA's *Conceptual Framework for Independence*, and the advice of the Assurance Committee are consulted if an employee is unsure if a threat to independence should be reported to the Managing Partner.
3. All professional personnel review the Firm's current client list in conjunction with completing the annual independence statement for identification of threats to, or breaches of, independence. The current client list is maintained by Central Office and changes to the list are communicated on a timely basis by a memorandum from Central Office. When hired (and annually thereafter), all professional personnel are required to sign an independence statement, as stipulated in Procedure 2 above, that confirms this responsibility.
4. Ethics training is provided or obtained for professional personnel as required by relevant State Boards of Accountancy. Additional training is provided as needed (or required) that covers the Firm's relevant ethical requirements policy and procedures and the independence and ethical requirements of all applicable regulators.
5. To ensure that independence is properly addressed at the engagement level, as part of the acceptance and continuance decision, the engagement partner/director obtains and considers relevant information about the engagement and evaluates circumstances and relationships that could cause a potential threat to independence, if any. In addition, for audit and review engagements, the engagement partner/director forms a conclusion on compliance with independence requirements. In evaluating potential independence threats, any familiarity threat related to senior personnel recurring on an audit or attest engagement for five years or more will be considered, including any other specific rotation requirements of regulatory agencies or other authorities. Additionally, the work programs and forms in the attest materials used by the Firm contain steps requiring an evaluation of independence on each new and recurring engagement. Furthermore, those materials contain reporting guidance for the types of engagements where a lack of independence is allowed. All professional personnel remain alert for any evidence of noncompliance with relevant ethical requirements during the engagement and are required to promptly notify the engagement partner/director and the Managing Partner or the Assurance Committee of any circumstances or relationships that may create a potential threat to independence (such as a potential prohibited transaction) or an independence breach, so that appropriate action can be taken. For clients of whom the firm is not independent, the only attest service performed is a compilation, and the firm discloses its lack of independence in the related report.
6. If a potential threat to independence is identified, the Assurance Committee accumulates and the Managing Partner communicates relevant information to appropriate personnel so (a) Firm management and the engagement partner/director can determine whether they satisfy independence requirements, (b) the engagement partner/director can take appropriate action to address identified threats to independence, and (c) the Firm can maintain current independence information. For clients of whom the Firm is not independent, only compilation services are performed and the Firm discloses the lack of independence in its accountant's reports for those clients.

7. If performing a group audit, the Firm is required to obtain a written representation regarding the component auditor's independence with respect to the client. The auditing materials used by the Firm contain examples of representation letters to use in such situations. Furthermore, in a review or attest engagement, if another Firm performs work on a segment of the engagement, a representation (either written or oral) regarding the other Firm's independence is required. The engagement programs in the attest materials used by the Firm contain steps to ensure compliance with this procedure.
8. The engagement partner/director (or the accountant in charge under the partner's supervision) has the primary responsibility for determining if there are unpaid fees on any of his or her clients that would impair the Firm's independence. The engagement work programs and standard forms used by the Firm contain steps to ensure compliance with this procedure. The Firm's client accounts receivable listing and the engagement partner/director's knowledge of unbilled fees should be considered in making this determination. In addition, the Managing Partner has secondary responsibility to review the Firm's accounts receivable listing on a periodic basis to identify potential independence problems.
9. The engagement partner/director has the primary responsibility to identify all nonattest services performed for an attest service client and for determining if such nonattest services threaten independence with respect to that client. Reviewing nonattest services performed for attest clients includes obtaining and documenting an understanding with the client regarding the client's responsibilities for the nonattest services performed by the Firm (including how the firm was satisfied that client personnel had the skills, knowledge, or experience to oversee the nonattest services). The Firm will only provide nonattest services to an attest client when the client accepts its responsibilities. Where applicable, this includes determining whether such nonattest (nonaudit) services impair independence under the independence rules in *Government Auditing Standards*. Firm engagement work programs for all attest and compilation engagements include steps to ensure compliance with this procedure.
10. The engagement partner/director has the primary responsibility for determining whether actual or threatened litigation has an effect on the Firm's independence with respect to the client. The Firm's independence could be impaired by litigation (a) between the client and the Firm, (b) with the client company's securities holders, and (c) from other third parties.
11. If the Firm is engaged as principal auditor to report on the basic financial statements of a financial reporting entity, all professional personnel must be independent of the financial reporting entity. If the Firm is engaged as principal auditor to report on a major fund, non-major governmental and enterprise fund, internal service fund, fiduciary fund, or blended component unit of the financial reporting entity, all professional personnel must be independent of the fund or entity the Firm reports on. The engagement partner/director has the primary responsibility for determining whether the Firm's relationship with entities in the governmental financial statements has an effect on independence.
12. The Managing Partner has the primary responsibility for determining whether the Firm was a party to a cooperative arrangement with a client that was material to the Firm or the client.
13. The Managing Partner is responsible for monitoring the Firm's independence of attest clients at which partners or other senior personnel have been offered management positions or have accepted offers of employment. The independence, integrity, and objectivity questionnaire used by the Firm, and the client acceptance checklists used by the Firm in attest engagements, include questions to help ensure compliance with this requirement.
14. The Managing Partner and the Assurance Committee are responsible for obtaining the annual employee independence statements, reviewing them for completeness, and accumulating relevant information relating to identified threats in relevant ethical requirements matters (including questions from the annual independence statements and those from other sources). In determining a resolution, the Managing Partner and the Assurance Committee consider the AICPA's Code of Professional Conduct, including the *Conceptual Framework for Members in Public Practice* and the *Conceptual Framework for Independence* and, when necessary, consults the AICPA or the State CPA Societies for assistance in interpreting independence, integrity, and objectivity rules. Documentation of the resolution of a relevant ethical requirements matter is filed in the client's workpaper files. The Managing Partner is also responsible for determining actions to be taken when professional personnel violate Firm independence policies and procedures. The action for each incident is determined based on its unique circumstances and may include eliminating a personal impairment, requiring additional training, drafting a reprimand letter, or even termination. The chairman of the Executive Committee will annually review all potential independence matters identified from the annual independence statements and report the results of

his/her review to the Executive Committee.

15. If a breach of independence is identified, the breach and the required corrective actions are promptly communicated to (a) the Managing Partner, (b) the engagement partner/director, who (along with the Firm) needs to address the breach, and (c) other relevant personnel in the Firm and those subject to the independence requirements who need to take appropriate action and (d) those charged with governance at the attest client. The engagement partner/director confirms to the Managing Partner when required corrective actions related to the independence breach and noncompliance with these policies and procedures have been taken.
16. At least annually, the Assurance Committee reviews the Firm's **RELEVANT ETHICAL REQUIREMENTS** policy and procedures to determine if they are appropriate and operating effectively. See the **MONITORING** section of this document for further information.



# Appendix B

*Proposal Certification*

PROPOSAL CERTIFICATION

Proposers  
Signature

*L Bagasala*

Date 2/28/2025

By Signing above, I Certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.

BY (Printed): LeAnn Bagasala, CPA

TITLE: Audit Director

COMPANY: Mauldin & Jenkins, LLC

ADDRESS: 4208 Six Forks Road, Suite 1000, Raleigh, NC 27609

TELEPHONE: 252-531-1162

EMAIL: lbagasala@mjcpa.com



**(252) 531-1162**

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

**Meeting Date:**

March 26, 2025

**Agenda Location:**

Consent

**Item Title:**

FY24-25 Budget Amendment #5

**Presenter(s):**

Hope Tally, CFO

**Background:**

According to the Budget Resolution for Fiscal Year 2024-2025 adopted on May 22, 2024, the Chief Finance Officer is authorized to transfer funds within and among divisions as needed during the fiscal year. Any additions or reductions to the total budget warrant adoption of an amendment to the FY25 budget resolution. The proposed attached resolution reduces the total CPRC budget by \$507,594.

New Project Funding:

The Environment & Resilience division is being increased by \$19,500 with the award of grant funding through Tennessee Clean Fuels Coalition. The new 2-year project will be used to support the Triangle Clean Cities Coalition work in reducing petroleum use and expanding Clean Cities and Communities operations.

The Housing division is being increased by \$175,000 to reflect American Rescue Plan funds awarded through Durham County. The funding will be used to administer and deploy a collaborative street medicine program. The program will focus on outreach and engagement that offers critical physical health services, mental health resources, and substance abuse support to the unsheltered population. It will strive to remove barriers to medical services for some of the County's most vulnerable population.

Changes to Project Funding:

The Community & Economic Development division is being amended by a total decrease of \$20,000. The NC Biotech Ambassador Program is being closed and will not receive funding in this fiscal year.

The Housing division is being increased by a total of \$39,776 to reflect additional funding awarded for the Durham Senior Home Repair Program in the amount of \$28,500 and additional funding awarded for the Lead Capacity Building Project in the amount of \$11,276. The division is also being decreased by \$721,870. The DEQ Weatherization Technical Assistance project was not awarded funding.

**Recommendation:**

Place on Consent Agenda

**Focus Area:**

Administrative

**Will Documentation Be Included for Agenda Packet:**

Yes

No

If yes, please include documentation in the appropriate meeting folder [HERE](#).

**Is Any Additional Action/Communication Required:**

Public Hearing

Newspaper Notice Required

Website

Press Release

Social Media

Other: None

**Central Pines Regional Council**  
**A Resolution for Budget Amendment**  
**of the Fiscal Year 2024-2025 Budget**  
**Amendment 5**

**WHEREAS**, the Central Pines Regional Council adopted its 2024-2025 Budget Resolution on May 22, 2024; and, **WHEREAS**, it is necessary for Central Pines Regional Council to make a revision by way of the following amendment;

**NOW, THEREFORE, BE IT RESOLVED** that the Central Pines Regional Council FY 2024-2025 Budget Resolution is hereby amended as follows:

**SECTION 1. REVENUES**

<b>Revenues by Source:</b>	<b>Revised</b>	<b>Amendment</b>	<b>New Revised</b>
Federal	\$ 13,920,169	\$ 11,276	\$ 13,931,445
Federal Pass Thru	\$ 19,211,914	\$ (518,370)	\$ 18,693,544
State	\$ 2,842,719	\$ -	\$ 2,842,719
Member Investment	\$ 898,436	\$ -	\$ 898,436
Special Local Dues	\$ 4,971,938		\$ 4,971,938
Local Aging Share	\$ 272,525	\$ -	\$ 272,525
Project Income	\$ 6,046,050	\$ (500)	\$ 6,045,550
Assigned Fund Balance	\$ 353,044		\$ 353,044
Other Revenue	\$ 7,069	\$ -	\$ 7,069
<b>General Fund Total Revenues:</b>	<b>\$ 48,523,864</b>	<b>\$ (507,594)</b>	<b>\$ 48,016,270</b>

**SECTION 2. EXPENDITURES**

<b>Expenditures by Division:</b>	<b>Revised</b>	<b>Amendment</b>	<b>New Revised</b>
General Government	\$ 402,858	\$ -	\$ 402,858
Member Support Strategy	\$ 6,399,570	\$ -	\$ 6,399,570
Transportation	\$ 3,218,764	\$ -	\$ 3,218,764
Triangle West TPO	\$ 7,392,817		\$ 7,392,817
Community & Economic Development	\$ 2,032,282	\$ (20,000)	\$ 2,012,282
Housing	\$ 5,047,974	\$ (507,094)	\$ 4,540,880
Environment & Resilience	\$ 8,189,495	\$ 19,500	\$ 8,208,995
Aging & Human Services	\$ 15,840,104	\$ -	\$ 15,840,104
<b>General Fund Total Expenditures:</b>	<b>\$ 48,523,864</b>	<b>\$ (507,594)</b>	<b>\$ 48,016,270</b>

Adopted and approved on this 26th day of March 2025.

---

Brett Gantt

Attest:

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Lee Worsley, Executive Director