



## BUDGET AND FINANCE COMMITTEE ZOOM MEETING

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Dial In: (929) 205-6099 | Meeting ID: 873 3788 9637

September 12, 2023 | 6:00 P.M.

### AGENDA

**Members:** Marjorie Gaskin, Chairperson, Annette Jones, Vice-Chairperson, Josephine Howard, Stacy Campbell-Domineck, William Holt, Dennis Gniewek Staff Liaison

Quorum established with three (3) members present

WHAT	PAGES	HOW	WHO
1. Call to Order Moment of Silence Mission Statement Roll Call	2	Present	Chairperson Secretary
2. Public Comments (Two Minutes)			
3. Secretary's Report Recommendation: Budget and Finance Committee Meeting Minutes: June 6, 2023	4-5	Present/ Approve	Chairperson
4. Committee Recommendations/Action/Ratification Items Action/Ratification <ul style="list-style-type: none"> <li>• Fundraising report Period Ended August 2023</li> <li>• Revised Agency Wide Budget FY 24</li> <li>• Financial Report Month Ended August 2023</li> <li>• Audit Firm Selection: James Moore &amp; Co., P.L</li> </ul>	7 9 10-21 22-86	Present/ Approve	Committee Chairperson
5. Other Business:		Present/ Approve	Chairperson CEO
6. Adjournment		Present	Chairperson

#### The ALPI's Mission Statement

The mission of The ALPI is to collaborate with community partners and deliver human service programs that empower the economically disadvantaged and others to be self-sufficient.

#### Community Action Promise

Community Action changes people's lives, embodies the spirit of hope, improves communities and makes America a better place to live. We care about the entire community and we are dedicated to helping people to help themselves and each other.



# Roll Call



## The Agricultural and Labor Program, Inc. 2023 Budget and Finance Attendance Y-T-D Summary

Name	Jan 2023 Closeout	Feb Orientation & Board Meeting	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan 2024 Closeout
1. Stacy Campbell-Domineck	P	P		P									
2. Marjorie Gaskin	P	P		P									
3. William Holt	P	P		P									
4. Josephine Howard	P	P		P									
5. Annette Jones	P	P		P									
<b>Total Present</b>	5	5		5									

P = Present | E = Excused | A = Absent |  = No Meeting Held



# Budget and Finance Committee Meeting Minutes



# Budget and Finance Meeting Minutes: June 6, 2023



## THE AGRICULTURAL AND LABOR PROGRAM, INC. BOARD/ADVISORY COMMITTEE REPORT

**INSTRUCTIONS:** Complete and submit to the Board/Advisory Secretary after reporting to the board.

Budget & Finance Committee  
Board Committee/ Advisory Committee

June 6, 2023  
Date of report

Members Present	Members Absent	Board Support Present
1. Marjorie Gaskin		Arlene Dobison - CEO
2. Annette Jones		Jonathan Thiele – Board Atty
3. Josephine Howard		Dennis Gniewek – Finance Dir.
4. William Holt		
5 Stacy Campbell-Domineck		
6.		
7.		

**Type of Report**

- Reporting / Updating
- Recommending Board Action
- Recommending Policy Changes

**Brief Statement of committee’s issues / Area of Reporting**

To discuss the Fundraising report and the Financial Report both ending May 2023 and other related issues.

**Brief Background information and possible impact of issues: (I.e. why is it an issue? Will funding, staff utilization, services, and / or facility changes be necessary?)**

**Call to Order:** Meeting was called to order at 6:01 pm. Moment of Silence was observed by all in attendance. Mission statement was read by Marjorie Gaskin.

**Secretary’s Report:** Josephine Howard moved to accept the Secretary’s Report for the Budget & Finance Committee meeting for April 12,2023 and 2<sup>nd</sup> by William Holt. There were no questions, and the motion was carried out unanimously.

**Committee Recommendation/Action/Ratification Items:** Fundraising report for period ending May 2023 was discussed. The Financial Report was thoroughly discussed . William Holt moved to accept the Fundraising Report; and the Financial Report ending in May 2023 for information purposes only, 2<sup>nd</sup> by Annette Jones. The motion carried unanimously.

**Other Business:** CEO Arlene Dobison stated that the DOE is now under the Governor and has been shifted under the Department of Commerce. Ms. Dobison will explain more during the Board meeting.

**Adjournment:** Josephine Howard moved to adjourn the meeting, 2<sup>nd</sup> by Gaskin, motion approved. Meeting was adjourned at 6:43 pm.





**Recommendation for Board Action, if any (state in form of a motion(s) to be acted upon by the full Board.)  
Attach brief summary of Request.**

I, Marjorie Gaskin, move to approve the fundraising report for May 2023; the May 2023 Financial report (for informational purposes only).

Submitted by:

Marjorie B Gaskin

Marjorie B. Gaskin, Chair



# Board of Directors Fundraising Report



# Board of Directors Fundraiser Report

## THE AGRICULTURAL AND LABOR PROGRAM, INC 2023 BOARD OF DIRECTORS

	Assessed	Contributed To Date	Balance Due
Dr. Donna Mills	1,000.00	-	1,000.00
Berniece Taylor	1,000.00	40.00	960.00
Emma Byrd	1,000.00		1,000.00
Marjorie Gaskin	1,000.00	2,627.00	(1,627.00)
William Holt	1,000.00	4,230.48	(3,230.48)
Josephine Howard	1,000.00	2,353.00	(1,353.00)
Melvin Philpot	1,000.00	-	1,000.00
Annette Jones	1,000.00	165.00	835.00
Chester McNorton	1,000.00	50.00	950.00
Gena Spivey	1,000.00	290.00	710.00
Linnes Finney, Jr.	1,000.00		1,000.00
Stacy Campbell-Domineck	1,000.00	25.00	975.00
Yolanda Robinson	1,000.00	120.01	879.99
Tracy Maloy	1,000.00		1,000.00
Ruby Willix	1,000.00	40.00	960.00
Dr. N'Kosi Jones	1,000.00	310.00	690.00
David Rucker	1,000.00	40.00	960.00
Rashonda Croskey	1,000.00	90.00	910.00
<b>Total</b>	<b>18,000.00</b>	<b>10,250.49</b>	<b>5,749.51</b>

If you should have any questions please see individual detail sheets or call Dennis Gniewek.



# Revised Budget and Finance Report Fiscal Year 2024



# ALPI Agency Wide Budget Revised Fiscal Year 2024

**The Agricultural and Labor Program, Inc.  
Fiscal Year 2023-2024  
Agency Budget**

<b>REVENUES</b>	<b>FY 24</b>	<b>FY 23</b>
Head Start / Early Head Start (St. Lucie/Polk Counties)	10,942,862	10,942,862
Head Start COVID 19	-	0
HS EHS Amercian Rescue Plan	634,859	1,133,086
HS Disaster Relief funds	-	54,148
ALPI Child Care Centers (St. Lucie/Polk Counties)	65,000	65,000
ALPI CC Polk CARES	-	0
Polk ELC VPK	-	0
St Lucie County Early Learning VPK	681,912	681,912
USDA Food	782,469	782,469
Children's Services Council	108,359	108,359
Department of Economic Opportunity LIHEAP	6,429,524	6,960,228
Department of Economic Opportunity LIHEAP COVID 19	-	0
Department of Economic Opportunity LIHEAP ARP	-	0
Department of Economic Opportunity LIHWAP	385,294	3,380,634
Department of Economic Opportunity LIHWAP ARP	-	3,211,683
Senior Connection Center, Inc. EHEAP	163,577	348,777
Department of Economic Opportunity CSBG	1,063,067	1,010,160
Department of Economic Opportunity CSBG COVID 19	-	0
Polk Co Emergency Rental Assistance (ERAP)	8,110,000	8,110,000
FPUA COVID 19	-	0
United Way COVID 19	-	0
Emergency Solutions Grant	-	0
Permanent Supportive Housing (PSH)	-	0
Department of Education EA	50,000	50,000
Florida Non Profit Housing	35,259	35,259
H.U.D. Housing Coueseling	-	0
ATEC	12,250	12,250
E-rate	24,000	24,000
Fund Raiser	26,000	23,000
Other	1,145	1,145
In-Kind / Cash Match	-	0
<b>TOTAL REVENUE</b>	<b>29,515,577</b>	<b>36,934,972</b>
<b>EXPENSES</b>		
Salaries and Wages	8,270,317	8,889,142
Fringe Benefits	2,229,401	2,410,726
Communications	263,642	296,864
Travel	117,940	131,843
Food	420,712	420,712
Rent and Utilities	1,644,001	1,010,808
Contractual Services	437,438	451,428
Materials and Supplies	1,241,413	1,884,966
Training	204,360	242,257
Grants, Subsidies and Contributions	13,009,694	19,540,690
Subcontractors	1,452,999	1,510,097
In-Kind	-	0
Other	223,660	145,439
<b>TOTAL EXPENSES</b>	<b>29,515,577</b>	<b>36,934,972</b>



## Financial Report August 2023

- 1) ATEC payroll to be moved to ACP
- 2) 110K due to unexpected Hurricane cleanup in FY23
- 3) AT&T unbill was paid, without approval. We are currently negotiating reimbursement for fraudulent expenses.



## Agricultural & Labor Program

### ATEC

As of August, 2023

ATEC								
	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under	YTD
<b>Revenues</b>								
Available Funding	\$12,250.00	\$0.00	\$0.00	\$0.00	\$12,250.00	0.00%	(100.00%)	\$0.00
<b>Total Revenues</b>	<b>\$12,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,250.00</b>	<b>0.00%</b>	<b>(100.00%)</b>	<b>\$0.00</b>
<b>Expenses</b>								
Payroll & Benefits	\$0.00	\$2,874.18	\$0.00	\$4,199.41	(\$4,199.41) <sup>1</sup>	0.00%	0.00%	\$4,199.41
Supplies	\$4,300.00	\$0.00	\$0.00	\$0.00	\$4,300.00	0.00%	100.00%	\$0.00
Indirect Costs	\$0.00	\$0.00	\$0.00	\$198.37	(\$198.37)	0.00%	0.00%	\$198.37
Operational Support	\$5,750.00	\$0.00	\$0.00	\$0.00	\$5,750.00	0.00%	100.00%	\$0.00
<b>Total Expenses</b>	<b>\$10,050.00</b>	<b>\$2,874.18</b>	<b>\$0.00</b>	<b>\$4,397.78</b>	<b>\$5,652.22</b>	<b>43.76%</b>	<b>56.24%</b>	<b>\$4,397.78</b>
<b>Program Costs</b>								
Client Services - Other	\$2,200.00	\$0.00	\$0.00	\$0.00	\$2,200.00	0.00%	100.00%	\$0.00
<b>Total Program Costs</b>	<b>\$2,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,200.00</b>	<b>0.00%</b>	<b>100.00%</b>	<b>\$0.00</b>

1) ATEC payroll move to ACP



## Agricultural & Labor Program

### CSBG

As of August, 2023

CSBG

	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under	YTD
<b>Revenues</b>								
Available Funding	\$1,063,067.00	\$0.00	\$0.00	\$0.00	\$1,063,067.00	0.00%	(100.00%)	\$0.00
<b>Total Revenues</b>	<b>\$1,063,067.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,063,067.00</b>	<b>0.00%</b>	<b>(100.00%)</b>	<b>\$0.00</b>
<b>Expenses</b>								
Payroll & Benefits	\$543,266.00	\$34,749.30	\$0.00	\$57,727.27	\$485,538.73	10.63%	89.37%	\$57,727.27
Facilities	\$7,200.00	\$1,926.10	\$2,831.10	\$5,734.48	\$1,465.52	79.65%	20.35%	\$2,903.38
Equipment	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%	100.00%	\$0.00
Professional Svcs	\$9,038.00	\$0.00	\$0.00	\$835.83	\$8,202.17	9.25%	90.75%	\$835.83
Travel	\$7,610.00	\$671.51	\$114.01	\$973.35	\$6,636.65	12.79%	87.21%	\$859.34
Utilities/Telephone	\$94,300.00	\$11,820.22	\$18,066.57	\$39,544.51	\$54,755.49	41.93%	58.07%	\$21,477.94
Leases/Rent	\$20,900.00	\$1,586.67	\$8,079.73	\$12,170.35	\$8,729.65	58.23%	41.77%	\$4,090.62
Insurance	\$10,800.00	\$0.00	\$0.00	\$0.00	\$10,800.00	0.00%	100.00%	\$0.00
Supplies	\$27,852.00	\$583.05	\$2,024.47	\$4,238.00	\$23,614.00	15.22%	84.78%	\$2,213.53
In Service Training	\$36,600.00	(\$17.69)	\$0.00	\$13,639.92	\$22,960.08	37.27%	62.73%	\$13,639.92
Direct Charge Items	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%	100.00%	\$0.00
Indirect Costs	\$56,845.00	\$3,573.00	\$0.00	\$6,980.29	\$49,864.71	12.28%	87.72%	\$6,980.29
Operational Support	\$99,130.00	\$8,701.81	\$13,800.01	\$22,501.82	\$76,628.18	22.70%	77.30%	\$8,701.81
<b>Total Expenses</b>	<b>\$916,741.00</b>	<b>\$63,593.97</b>	<b>\$44,915.89</b>	<b>\$164,345.82</b>	<b>\$752,395.18</b>	<b>17.93%</b>	<b>82.07%</b>	<b>\$119,429.93</b>
<b>Program Costs</b>								
Emergency Assistance	\$37,953.00	\$3,869.31	\$0.00	\$6,372.93	\$31,580.07	16.79%	83.21%	\$6,372.93
Client Services - Other	\$0.00	\$2,000.00	\$0.00	\$9,790.45	(\$9,790.45)	0.00%	0.00%	\$9,790.45
Work Experience	\$108,500.00	\$0.00	\$0.00	\$0.00	\$108,500.00	0.00%	100.00%	\$0.00
<b>Total Program Costs</b>	<b>\$146,453.00</b>	<b>\$5,869.31</b>	<b>\$0.00</b>	<b>\$16,163.38</b>	<b>\$130,289.62</b>	<b>11.04%</b>	<b>88.96%</b>	<b>\$16,163.38</b>





**Agricultural & Labor Program  
Board Income Statement DOE EA  
As of August, 2023**

DOE EA							
	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under
<b>Revenues</b>							
Available Funding	\$13,323.28	\$0.00	\$0.00	\$0.00	\$13,323.28	0.00%	(100.00%)
<b>Total Revenues</b>	<b>\$13,323.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,323.28</b>	<b>0.00%</b>	<b>(100.00%)</b>
<b>Expenses</b>							
Payroll & Benefits	\$11,430.62	\$1,263.10	\$0.00	\$1,978.20	\$9,452.42	17.31%	82.69%
Professional Svcs	\$0.00	\$81.48	\$0.00	\$81.48	(\$81.48)	0.00%	0.00%
Travel	(\$21.41)	\$460.50	\$0.00	\$460.50	(\$481.91)	(2,150.86%)	(2,250.86%)
Supplies	\$59.14	\$2.20	\$0.00	\$2.20	\$56.94	3.72%	96.28%
Indirect Costs	\$463.14	\$0.00	\$0.00	\$0.00	\$463.14	0.00%	100.00%
<b>Total Expenses</b>	<b>\$11,931.49</b>	<b>\$1,807.28</b>	<b>\$0.00</b>	<b>\$2,522.38</b>	<b>\$9,409.11</b>	<b>21.14%</b>	<b>78.86%</b>
<b>Program Costs</b>							
Emergency Assistance	(\$971.00)	(\$871.00)	\$0.00	(\$871.00)	(\$100.00)	89.70%	(10.30%)
<b>Total Program Costs</b>	<b>(\$971.00)</b>	<b>(\$871.00)</b>	<b>\$0.00</b>	<b>(\$871.00)</b>	<b>(\$100.00)</b>	<b>89.70%</b>	<b>(10.30%)</b>



**Agricultural & Labor Program  
Board Income Statement EHEAP  
As of August, 2023**

	EHEAP							
	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under	YTD
<b>Revenues</b>								
Available Funding	\$163,576.54	\$0.00	\$0.00	\$0.00	\$163,576.54	0.00%	(100.00%)	\$0.00
<b>Total Revenues</b>	<b>\$163,576.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$163,576.54</b>	<b>0.00%</b>	<b>(100.00%)</b>	<b>\$0.00</b>
<b>Expenses</b>								
Payroll & Benefits	\$19,239.00	\$1,540.26	\$0.00	\$3,678.97	\$15,560.03	19.12%	80.88%	\$3,678.97
Travel	\$445.00	\$0.00	\$0.00	\$0.00	\$445.00	0.00%	100.00%	\$0.00
Supplies	\$4,716.72	\$98.98	\$0.00	\$954.43	\$3,762.29	20.24%	79.77%	\$954.43
Indirect Costs	\$2,613.00	\$222.86	\$0.00	\$536.16	\$2,076.84	20.52%	79.48%	\$536.16
<b>Total Expenses</b>	<b>\$27,013.72</b>	<b>\$1,862.10</b>	<b>\$0.00</b>	<b>\$5,169.56</b>	<b>\$21,844.16</b>	<b>19.14%</b>	<b>80.86%</b>	<b>\$5,169.56</b>
<b>Program Costs</b>								
Weather Related Crisis	\$3,572.93	\$0.00	\$0.00	\$0.00	\$3,572.93	0.00%	100.00%	\$0.00
Crisis EHEAP Energy Assistance	\$132,989.89	\$15,021.73	\$0.00	\$30,608.95	\$102,380.94	23.02%	76.98%	\$30,608.95
Home Energy Assistance	\$0.00	\$1,650.00	\$0.00	\$1,650.00	(\$1,650.00)	0.00%	0.00%	\$1,650.00
Crisis Energy Assistance	\$0.00	\$255.42	\$0.00	\$3,479.84	(\$3,479.84)	0.00%	0.00%	\$3,479.84
<b>Total Program Costs</b>	<b>\$136,562.82</b>	<b>\$16,927.15</b>	<b>\$0.00</b>	<b>\$35,738.79</b>	<b>\$100,824.03</b>	<b>26.17%</b>	<b>73.83%</b>	<b>\$35,738.79</b>



**Agricultural & Labor Program  
Board Income Statement ERAP  
As of August, 2023**

	ERAP						
	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under
<b>Revenues</b>							
Available Funding	\$542,378.10	\$0.00	\$0.00	\$0.00	\$542,378.10	0.00%	(100.00%)
<b>Total Revenues</b>	<b>\$542,378.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$542,378.10</b>	<b>0.00%</b>	<b>(100.00%)</b>
<b>Expenses</b>							
Payroll & Benefits	\$295,984.24	\$24,161.37	\$0.00	\$38,731.70	\$257,252.54	13.09%	86.91%
Travel	\$445.00	\$0.00	\$0.00	\$0.00	\$445.00	0.00%	100.00%
Supplies	\$20,627.95	\$0.00	\$0.00	\$0.00	\$20,627.95	0.00%	100.00%
Indirect Costs	\$34,377.50	\$2,622.78	\$0.00	\$4,092.22	\$30,285.28	11.90%	88.10%
Operational Support	(\$11,432.78)	\$0.00	\$0.00	\$0.00	(\$11,432.78)	0.00%	(100.00%)
<b>Total Expenses</b>	<b>\$340,001.91</b>	<b>\$26,784.15</b>	<b>\$0.00</b>	<b>\$42,823.92</b>	<b>\$297,177.99</b>	<b>12.60%</b>	<b>87.40%</b>
<b>Program Costs</b>							
Emergency Assistance	\$496,209.67	\$172,050.08	\$0.00	\$297,927.55	\$198,282.12	60.04%	39.96%
<b>Total Program Costs</b>	<b>\$496,209.67</b>	<b>\$172,050.08</b>	<b>\$0.00</b>	<b>\$297,927.55</b>	<b>\$198,282.12</b>	<b>60.04%</b>	<b>39.96%</b>



## Agricultural & Labor Program FNPH

As of August, 2023

FNPH

	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under	YTD
<b>Revenues</b>								
Available Funding	\$35,259.00	\$0.00	\$0.00	\$0.00	\$35,259.00	0.00%	(100.00%)	\$0.00
<b>Total Revenues</b>	<b>\$35,259.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,259.00</b>	<b>0.00%</b>	<b>(100.00%)</b>	<b>\$0.00</b>
<b>Expenses</b>								
Payroll & Benefits	\$3,294.72	\$0.00	\$0.00	\$568.84	\$2,725.88	17.27%	82.73%	\$568.84
Travel	\$856.28	\$0.00	\$0.00	\$0.00	\$856.28	0.00%	100.00%	\$0.00
Indirect Costs	\$448.00	\$0.00	\$0.00	\$65.13	\$382.87	14.54%	85.46%	\$65.13
<b>Total Expenses</b>	<b>\$4,599.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$633.97</b>	<b>\$3,965.03</b>	<b>13.79%</b>	<b>86.22%</b>	<b>\$633.97</b>
<b>Program Costs</b>								
Emergency Assistance	\$30,660.00	\$0.00	\$0.00	\$0.00	\$30,660.00	0.00%	100.00%	\$0.00
<b>Total Program Costs</b>	<b>\$30,660.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,660.00</b>	<b>0.00%</b>	<b>100.00%</b>	<b>\$0.00</b>



## Agricultural & Labor Program LIHEAP

As of August, 2023

LIHEAP

	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Varianc	% Collected	% Over/Under	YTD
<b>Revenues</b>								
Available Funding	\$6,429,524.00	\$0.00	\$0.00	\$0.00	\$6,429,524.00	0.00%	(100.00%)	\$0.00
<b>Total Revenues</b>	<b>\$6,429,524.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,429,524.00</b>	<b>0.00%</b>	<b>(100.00%)</b>	<b>\$0.00</b>
<b>Expenses</b>								
Payroll & Benefits	\$811,122.00	\$68,282.52	\$0.00	\$105,394.34	\$705,727.66	12.99%	87.01%	\$105,394.34
Facilities	\$21,300.00	\$1,636.03	\$6,171.27	\$9,020.56	\$12,279.44	42.35%	57.65%	\$2,849.29
Professional Svcs	\$17,700.00	\$0.00	\$0.00	\$435.94	\$17,264.06	2.46%	97.54%	\$435.94
Travel	\$4,895.00	\$222.85	\$284.99	\$507.84	\$4,387.16	10.37%	89.63%	\$222.85
Utilities/Telephone	\$243,073.00	\$27,908.58	\$33,891.41	\$82,765.36	\$160,307.64	34.05%	65.95%	\$48,873.95
Leases/Rent	\$57,960.00	\$4,583.35	\$9,361.52	\$19,261.24	\$38,698.76	33.23%	66.77%	\$9,899.72
Insurance	\$10,400.00	\$0.00	\$0.00	\$0.00	\$10,400.00	0.00%	100.00%	\$0.00
Supplies	\$41,880.00	\$2,424.41	\$3,196.79	\$7,693.02	\$34,186.98	18.37%	81.63%	\$4,496.23
In Service Training	\$14,000.00	(\$1,522.44)	\$0.00	(\$370.06)	\$14,370.06	(2.64%)	102.64%	(\$370.06)
Indirect Costs	\$98,600.00	\$9,075.08	\$0.00	\$19,303.11	\$79,296.89	19.58%	80.42%	\$19,303.11
Operational Support	\$108,731.00	\$3,240.00	\$6,389.86	\$9,629.86	\$99,101.14	8.86%	91.14%	\$3,240.00
<b>Total Expenses</b>	<b>\$1,429,661.00</b>	<b>\$115,850.38</b>	<b>\$59,295.84</b>	<b>\$253,641.21</b>	<b>\$1,176,019.79</b>	<b>17.74%</b>	<b>82.26%</b>	<b>\$194,345.37</b>
<b>Program Costs</b>								
Weather Related Crisis	\$129,000.00	\$0.00	\$0.00	\$0.00	\$129,000.00	0.00%	100.00%	\$0.00
Home Energy Assistance	\$2,924,448.00	\$129,447.75	\$0.00	\$460,726.15	\$2,463,721.85	15.75%	84.25%	\$460,726.15
Crisis Energy Assistance	\$1,939,744.68	\$116,858.83	\$0.00	\$455,426.00	\$1,484,318.68	23.48%	76.52%	\$455,426.00
Arrears	\$0.00	\$0.00	\$0.00	\$37.98	(\$37.98)	0.00%	0.00%	\$37.98
<b>Total Program Costs</b>	<b>\$4,993,192.68</b>	<b>\$246,306.58</b>	<b>\$0.00</b>	<b>\$916,190.13</b>	<b>\$4,077,002.55</b>	<b>18.35%</b>	<b>81.65%</b>	<b>\$916,190.13</b>



## Agricultural & Labor Program FY23/24 - Board Income Statement LIHWAP24, LIHWAP24A

As of August, 2023

LIHWAP24, LIHWAP24A							
	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under
<b>Expenses</b>							
Payroll & Benefits	\$232,820.00	\$2,809.67	\$0.00	\$3,090.36	\$229,729.64	1.33%	98.67%
Facilities	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.00%	100.00%
Professional Svcs	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%	100.00%
Travel	\$3,628.00	\$0.00	\$0.00	\$0.00	\$3,628.00	0.00%	100.00%
Utilities/Telephone	\$68,000.00	\$0.00	\$0.00	\$0.00	\$68,000.00	0.00%	100.00%
Leases/Rent	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%	100.00%
Supplies	\$16,970.00	\$0.00	\$0.00	\$0.00	\$16,970.00	0.00%	100.00%
Indirect Costs	\$29,785.00	\$392.29	\$0.00	\$392.29	\$29,392.71	1.32%	98.68%
Operational Support	\$4,900.00	\$0.00	\$0.00	\$0.00	\$4,900.00	0.00%	100.00%
<b>Total Expenses</b>	<b>\$376,103.00</b>	<b>\$3,201.96</b>	<b>\$0.00</b>	<b>\$3,482.65</b>	<b>\$372,620.35</b>	<b>0.93%</b>	<b>99.07%</b>
<b>Program Costs</b>							
Rate Reduction	\$2,529,071.97	\$51,481.94	\$0.00	\$79,072.42	\$2,449,999.55	3.13%	96.87%
Arrears	\$828,003.03	\$13,183.34	\$0.00	\$23,374.88	\$804,628.15	2.82%	97.18%
<b>Total Program Costs</b>	<b>\$3,357,075.00</b>	<b>\$64,665.28</b>	<b>\$0.00</b>	<b>\$102,447.30</b>	<b>\$3,254,627.70</b>	<b>3.05%</b>	<b>96.95%</b>



**Agricultural & Labor Program**  
**Board Income Statement LIHWAP24ARP**  
 As of August, 2023

**LIHWAP24 ARP**

	<b>Project YTD Budget</b>	<b>Current Month</b>	<b>Encumbrances</b>	<b>YTD</b>	<b>Budget Variance</b>	<b>% Collected</b>	<b>% Over/Under</b>
<b>Expenses</b>							
Payroll & Benefits	(\$50,912.11)	\$52.26	\$0.00	\$3,200.33	(\$54,112.44)	(6.29%)	(106.29%)
Facilities	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.00%	100.00%
Professional Svcs	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%	100.00%
Travel	\$8,640.00	\$0.00	\$0.00	\$0.00	\$8,640.00	0.00%	100.00%
Utilities/Telephone	\$63,000.00	\$0.00	\$0.00	\$0.00	\$63,000.00	0.00%	100.00%
Leases/Rent	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00%	100.00%
Supplies	\$10,566.00	\$0.00	\$0.00	\$0.00	\$10,566.00	0.00%	100.00%
Indirect Costs	(\$9,545.00)	\$0.00	\$0.00	\$0.00	(\$9,545.00)	0.00%	(100.00%)
Operational Support	\$9,300.00	\$0.00	\$0.00	\$0.00	\$9,300.00	0.00%	100.00%
<b>Total Expenses</b>	<b>\$49,548.89</b>	<b>\$52.26</b>	<b>\$0.00</b>	<b>\$3,200.33</b>	<b>\$46,348.56</b>	<b>6.46%</b>	<b>93.54%</b>
<b>Program Costs</b>							
Rate Reduction	\$1,395,825.22	\$0.00	\$0.00	\$0.00	\$1,395,825.22	0.00%	100.00%
Arrears	\$751,938.30	\$0.00	\$0.00	\$0.00	\$751,938.30	0.00%	100.00%
<b>Total Program Costs</b>	<b>\$2,147,763.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,147,763.52</b>	<b>0.00%</b>	<b>100.00%</b>





**Agricultural & Labor Program  
Board Income Statement HS/EHS/FS  
As of August, 2023**

**HEAD START /EARLY HEAD START / FOOD**

	<b>Project YTD Budget</b>	<b>Current Month</b>	<b>Encumbrances</b>	<b>YTD</b>	<b>Budget Variance</b>	<b>% Collected</b>	<b>% Over/Under</b>
<b>Revenues</b>							
Available Funding	\$5,879,176.34	\$0.00	\$0.00	\$0.00	\$5,879,176.34	0.00%	(100.00%)
In Kind Revenue	(\$641,615.74)	\$0.00	\$0.00	\$0.00	(\$641,615.74)	0.00%	100.00%
<b>Total Revenues</b>	<b>\$5,237,560.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,237,560.60</b>	<b>0.00%</b>	<b>(100.00%)</b>
<b>Expenses</b>							
Payroll & Benefits	\$4,800,590.03	\$409,147.74	\$0.00	\$706,346.24	\$4,094,243.79	14.71%	85.29%
Facilities	(\$289,356.48)	\$36,824.64	\$109,254.47	\$152,111.63	(\$441,468.11)	2 ) (52.57%)	(152.57%)
Equipment	\$29,286.42	\$242.60	\$0.00	\$566.69	\$28,719.73	1.94%	98.07%
Professional Svcs	\$130,749.81	\$1,614.50	\$0.00	\$5,831.74	\$124,918.07	4.46%	95.54%
Travel	\$46,069.41	\$262.38	\$0.00	\$458.39	\$45,611.02	1.00%	99.01%
Utilities/Telephone	(\$172,102.67)	\$40,435.37	\$1,636.52	\$85,338.78	(\$257,441.45)	3 ) (49.59%)	(149.59%)
Leases/Rent	\$51,837.00	\$24,279.24	\$10,696.76	\$60,707.82	(\$8,870.82)	117.11%	(17.11%)
Insurance	\$71,116.26	\$0.00	\$0.00	\$0.00	\$71,116.26	0.00%	100.00%
Supplies	(\$455,429.02)	\$15,870.71	\$4,871.51	\$35,768.59	(\$491,197.61)	(7.85%)	(107.85%)
In Service Training	\$131,695.56	(\$5,000.56)	\$607.68	\$8,753.13	\$122,942.43	6.65%	93.35%
In-Kind	(\$641,615.74)	\$0.00	\$0.00	\$0.00	(\$641,615.74)	0.00%	(100.00%)
Direct Charge Items	(\$40,633.37)	\$58,225.35	\$0.00	\$91,817.65	(\$132,451.02)	(225.97%)	(325.97%)
Food Costs	(\$1,859.14)	\$11,408.87	(\$118.19)	\$11,290.68	(\$13,149.82)	(607.31%)	(707.31%)
Indirect Costs	\$678,815.45	\$48,175.68	\$0.00	\$81,388.89	\$597,426.56	11.99%	88.01%
Operational Support	\$1,114,538.05	\$8,113.03	\$1,141,005.94	\$1,150,053.66	(\$35,515.61)	103.19%	(3.19%)
<b>Total Expenses</b>	<b>\$5,453,701.57</b>	<b>\$649,599.55</b>	<b>\$1,267,954.69</b>	<b>\$2,390,433.89</b>	<b>\$3,063,267.68</b>	<b>43.83%</b>	<b>56.17%</b>

Budget less prior year resulting in negative Project YTD.

2) 110K due to hurricane cleanup costs in FY23

3) AT&T unbill paid without approval. Currently negotiating costs with AT&T





## Agricultural & Labor Program Board Income Statement VPK

As of August, 2023

	VPK						
	Project YTD Budget	Current Month	Encumbrances	YTD	Budget Variance	% Collected	% Over/Under
<b>Revenues</b>							
Available Funding	\$681,912.00	\$0.00	\$0.00	\$0.00	\$681,912.00	0.00%	(100.00%)
<b>Total Revenues</b>	<b>\$681,912.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$681,912.00</b>	<b>0.00%</b>	<b>(100.00%)</b>
<b>Expenses</b>							
Payroll & Benefits	\$583,332.00	\$46,026.33	\$0.00	\$73,503.53	\$509,828.47	12.60%	87.40%
Facilities	\$8,000.00	\$0.00	\$0.00	\$16.99	\$7,983.01	0.21%	99.79%
Professional Svcs	\$10,000.00	\$0.00	\$0.00	\$192.91	\$9,807.09	1.93%	98.07%
Indirect Costs	\$77,080.00	\$5,710.25	\$0.00	\$5,710.25	\$71,369.75	7.41%	92.59%
<b>Total Expenses</b>	<b>\$678,412.00</b>	<b>\$51,736.58</b>	<b>\$0.00</b>	<b>\$79,423.68</b>	<b>\$598,988.32</b>	<b>11.71%</b>	<b>88.29%</b>



# Audit Firm Selection Fiscal Year 2023



# Evaluation Criteria Results

The AGRICULTURAL AND LABOR PROGRAM, INC.  
2023 AUDIT SELECTION  
EVALUATION CRITERIA RESULTS

AUDITING FIRMS	TECHNICAL PROPOSAL										MANDATORY ELEMENTS					TOTAL POINTS	TECHNICAL QUALIFICATIONS						TOTAL POINTS	CUM TOTAL	TOTAL AUDIT COST (5 yrs)				
	1	2	3	4	5	6	7	8	9	10	a	b	c	d	e		Technical		Audit Approach			Price							
																	a	b	c	d	e	3							
Clifton Larson Allen, LLP																													1 Year \$53,585 No bid on Lease Comp
Arlene Dobison	N	Y	Y	Y	Y	Y	N	Y	N	N	Y	Y	Y	Y	N	10	6	21	2.5	14	5	5	53.5	63.5					
Dennis Gniewek	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	15	10	26	3	17	13	15	84	99					
Marjorie Gaskin	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N	13	4	21	4	10	8	5	52	65					
<b>TOTAL POINTS</b>	2	3	3	3	3	2	3	2	1	3	3	3	3	3	1	38	20	68	9.5	41	26	25	189.5	227.50					
<b>James Moore &amp; Co. P.L.</b>																											\$321,000.00 \$61,500.00		
Arlene Dobison	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	13	10	30	3	20	14	20	97	110					
Dennis Gniewek	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	15	10	21	3	17	10	1	62	77					
Marjorie Gaskin	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	14	8	22	5	20	10	15	80	94					
<b>TOTAL POINTS</b>	3	3	3	3	3	2	3	3	3	3	3	3	3	2	2	42	28	73	11	57	34	36	231	281					
<b>Wipfli LLP</b>																											\$300,000.00 \$63,000.00 Annual Increase Neg, not more than 10%		
Arlene Dobison	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	N	12	10	30	3	13	15	7	78	90					
Dennis Gniewek	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	15	8	24	4	16	16	2	70	85					
Marjorie Gaskin	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	15	10	30	5	20	15	20	100	115					
<b>TOTAL POINTS</b>	3	3	3	3	3	3	3	3	2	3	3	3	3	2	2	42	28	84	12	49	46	29	248	290					



Audit Firm	Fiscal Year	ALPI Audit	ALPI Audit Major Program Audit	IRS Form 990	Technology and Client Support 5%	Lease Computation	Total
CliftonLarsonAllen, LLP	2023	30,000	17,000	4,200	2,385	No cost provided	\$53,585
James Moore & Cp. P.L. Fees Negotiable	2023	50,000	0	3,700	0	8,000	\$61,700
WipFli	2023	45,000	0	3,000	0	15,000	\$63,000

Audit Firm	Fiscal Year	ALPI Audit	ALPI Audit Major Program Audit	IRS Form 990	Technology and Client Support 5%	Lease Computation	Total	
CliftonLarsonAllen, LLP	2024	Did Not Bid, Fee increase are based on professional standards and regulations currently in effect.						
James Moore & Cp. P.L. Fees Negotiable	2024	52,500	0	3,700	0	4,000	\$60,200	
WipFli No more than a 10%	2024	47,500	0	3,250	0	4,000	\$54,750	

Audit Firm	Fiscal Year	ALPI Audit	ALPI Audit Major Program Audit	IRS Form 990	Technology and Client Support 5%	Lease Computation	Total	
CliftonLarsonAllen, LLP	2025	Did Not Bid, Fee increase are based on professional standards and regulations currently in effect.						
James Moore & Cp. P.L. Fees Negotiable	2025	55,100	0	3,900	0	4,200	\$63,200	
WipFli No more than a 10%	2025	50,000	0	3,500	0	4,000	\$57,500	

Audit Firm	Fiscal Year	ALPI Audit	ALPI Audit Major Program Audit	IRS Form 990	Technology and Client Support 5%	Lease Computation	Total	
CliftonLarsonAllen, LLP	2026	Did Not Bid, Fee increase are based on professional standards and regulations currently in effect.						
James Moore & Cp. P.L. Fees Negotiable	2026	57,900	0	4,100	0	4,400	\$66,400	
WipFli No more than a 10%	2026	53,000	0	3,750	0	4,000	\$60,750	

Audit Firm	Fiscal Year	ALPI Audit	ALPI Audit Major Program Audit	IRS Form 990	Technology and Client Support 5%	Lease Computation	Total	
CliftonLarsonAllen, LLP	2027	Did Not Bid, Fee increase are based on professional standards and regulations currently in effect.						
James Moore & Cp. P.L. Fees Negotiable	2027	60,800	0	4,300	0	4,600	\$69,700	
WipFli	2027	56,000	0	4,000	0	4,000	\$64,000	
No more than 10%								



# Recommended Audit Firm Proposal



**We're of Service to  
Those Serving Others.**

PROPOSAL TO CONDUCT A FINANCIAL  
AND COMPLIANCE AUDIT FOR  
THE AGRICULTURAL AND LABOR  
PROGRAM, INC.



121 Executive Circle  
Daytona Beach, FL 32114  
386-257-4100  
[www.jmco.com](http://www.jmco.com)



[Redacted]

***Proposal To Conduct a Financial and Compliance Audit For***

**The Agricultural and Labor Program, Inc.**  
For the fiscal year ending June 30, 2023,  
with options for four additional years

**Legal Name**

**James Moore & Co., P.L.**

**FEIN 59-3204548  
121 Executive Circle  
Daytona Beach, Florida 32114**

Phone: **386-257-4100**  
Fax: **386-252-0209**

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

**Contacts**

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Engagement Quality Control Review Partner

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**July 7, 2023**







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AT YOUR SERVICE,  
ALWAYS.

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# Transmittal Letter

July 7, 2023

Ms. Arlene Dobison, CEO  
The Agricultural and Labor Program, Inc.  
300 Lynchburg Road  
Lake Alfred, FL 33850



**JAMES  
MOORE**

Dear Ms. Dobison and Members of the Audit Evaluation Team:

We are pleased to present this proposal to provide financial and compliance audit services for The Agricultural and Labor Program, Inc. (ALPI) for the fiscal year ending June 30, 2023, with options for four additional years. Our dedication to clients runs deep, and we know that working together will pave the way for many achievements. Seeing our clients succeed is why we got into this business in the first place. We are James Moore, financial specialists, and our mission is to help you achieve yours.

### We Know The Nonprofit Sector + We Know It Well

At James Moore our objective is to help the people who make the world a better place. We work alongside nonprofits so they can focus on the important tasks at hand. We cut through the clutter, and help you to navigate the nuts and bolts of doing business so you can continue on your path of changing your community for the better.

Did you know our firm's Nonprofit Services Team currently serves **more than 300 nonprofit organizations** throughout Florida? We're proud of this experience because we're able to understand the different aspects of your organization and its goals, which means we can provide efficient audits with less disruptions for you.

### How We Support You

As your auditors, we will always be in your corner. To make sure you never feel like you are in the dark, we provide:

- » Finance and executive board meetings at the start of the audit and again prior to the presentation
- » Support and research on accounting, tax, and other issues
- » Consultation throughout the year

### Let's See What The Numbers Say

It is our stellar client service that sets us apart from the rest. But don't just take our word for it – Check out the stats!

- » **94% of our nonprofit clients are likely to recommend James Moore to others**

If you're wondering what that percentage means, it's referring to our Net Promoter Score (NPS) – a leading indicator of customer experience and business growth that is recognized around the world. The average score for a company is 39. So when it comes to our percentage, we're really blowing the competition out of the water!

Not convinced yet? Let's see some more stats from our nonprofit clients:

- » 100% of them are satisfied working with us
- » Over 90% of our clients surveyed considered their James Moore engagement team/ primary advisor to be nonprofit industry experts
- » Respondents graded us over 90% on their relationship with us and our reputation







# A. Understanding of Our Needs

## Challenges | Concerns

First, we would like to thank your CEO and CFO for taking time to have a pre-proposal conference meeting, where we had the opportunity to discuss ALPI's operations and the RFP. This shows your commitment to open communication.

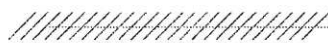
Some of your challenges as you approach 50 years of the providing assistance and services to migrant and seasonal farmworkers, the rural poor, and disenfranchised persons include:

- » Limited funding outside of Federal, State, and Local Grants
- » The complexities and challenges of Federal, State, and Local Grants
- » Finding qualified employees to deliver your services
- » Future Board member development
- » Community engagement both geographically and to assist your clients needs
- » Invest in staff through training

## Solutions

As your independent auditor with extensive nonprofit experience our goal is to become your *Trusted Advisor*. We will find out what is keeping your leaders up at night and what can do to assist in finding a solution. Sometimes that solution is offering introductions to one of our other clients.

**We are proactive in providing advice and guidance related to your financial and operation activities.**





## B. Understanding of the Scope of Work

We understand ALPI is requesting the services of a Certified Public Accounting firm for a financial and compliance audit for the year ending June 30, 2023, with options for four additional one-year periods. In addition to the audit, ALPI requests preparation of IRS 5500 (benefits and cafeteria plan) and IRS 990 (tax services).

The Offeror is required to prepare audit reports in accordance with Generally Accepted Government Auditing Standards set forth for financial audits in the U.S., Comptroller General, Government Auditing Standards, U.S. Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

In order to complete the ALPA's scope of work, we propose to complete the audit in distinct, manageable segments. Scheduling in this manner reduces interference with your normal operating procedures and enhances our ability to meet deadlines.

Below is a summary of our audit approach. The detailed and comprehensive approach begins on page 49 of the proposal.

### PRELIMINARY PHASE

- » Establish the terms of the engagement
- » Obtain documents associated with your environment, activities, key processes, and internal controls
- » Establish preliminary planning materiality
- » Perform initial data extraction analysis of key accounts and processes
- » Develop detailed audit plan, to include:
  1. Assessment of risk at the financial statement account balance level
  2. Plan tests of controls, tests of compliance and substantive procedures
  3. Communicate audit plan with all members of engagement team

### SUBSTANTIVE PHASE

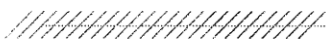
- » Perform tests of controls
- » Perform substantive testing of balances
- » Perform tests of compliance
- » Evaluate results of testing and, if necessary, modify audit plan

### COMPLETION & REPORTING PHASE

- » Exit Conference
- » Final review by Lead Partner and Quality Control Review Partner
- » Obtain management representations
- » Summarize results of work and findings
- » Engagement reporting to management and those charged with governance

### Risk Assessment - Continuous process throughout the audit

- » Identify risks associated with the organization
- » Identify material account balances, assertions, and related internal controls
- » Design all phases of the audit to appropriately address identified risks
- » Reassess initial risk assessment based upon results of procedures performed





## C. Understanding of Our Industry

*Our History with the Nonprofit Industry*

Serving those who  
serve others since 1964

Nonprofits were some of our very first clients, so we've always had a special place in our hearts for them. In fact, they represent more than 25% of our accounting and auditing business. Over the years, we've witnessed many changes and growing obstacles in this sector. Whether it's fluctuations in grant funding and contributions, the increase in demand for services, or the requirements for transparency and government oversight, we're constantly adapting and expanding our services to meet our clients' needs.

We're proud to support you and your efforts to help the community.



## Our team knows nonprofits

We know having the best people working on your behalf yields the best results. Which is why we have a Nonprofit Services Team solely focused on helping organizations like yours navigate the shifting winds of the industry. It's a group headed up by five James Moore partners as well as several CPA managers with decades of experience.







# C. Understanding of Our Industry

*Experience Serving Nonprofit Entities*



**Our Nonprofit Services Team currently serves over 300 nonprofit organizations throughout the state of Florida. A list of our nonprofit clients (current and former) follows:**

- » Abiding Savior Lutheran Church and School
- » Ability 1st
- » Aces in Motion
- » Adult and Community Educators of Florida, Inc.
- » Advanced Technology Center
- » Aenon Baptist Church
- » AGN International - North America
- » Alachua County Humane Society, Inc.
- » Alachua Habitat for Humanity
- » Alpha Tau Omega Fraternity
- » Alternative Housing, Inc.
- » Amateur Athletic Union of the United States, Inc.
- » America's Second Harvest of the Big Bend, Inc.
- » American Red Cross Capital Area Chapter
- » Anchorage Children's Home of Bay County, Inc.
- » Animal Shelter Foundation
- » Another Way, Inc.
- » Anthem Church
- » Arbor House, Inc.
- » The Arc of Alachua County, Inc.
- » The Arc of Florida, Inc.
- » The Arc of St. Lucie County
- » The Arc Sunrise of Central Florida, Inc.
- » The Arc Volusia, Inc.
- » Area Agency on Aging for North Florida, Inc.
- » Area Management Coalition for School Readiness, Inc.
- » Association of Florida Colleges, Inc.
- » Atlantic Center for the Arts
- » Bay, Franklin, Gulf Healthy Start Coalition, Inc.
- » Belmont Academy, Inc.
- » Bert Fish Foundation, Inc.
- » Big Bend Cares, Inc.
- » Big Bend Community Based Care, Inc.
- » Big Bend Homeless Coalition, Inc.
- » Big Bend Jobs and Education Council, Inc.
- » Big Bend Regional Healthcare Information Organization, Inc.
- » Big Brothers Big Sisters of the Big Bend, Inc.
- » Bikers Against Drunk Drivers
- » Biscayne MycroSchool, Inc. d/b/a Biscayne High School
- » Blue Angels Foundation, Inc.
- » Blue Jay Academy South Daytona, Inc.
- » Bond Community Health Center
- » Boys and Girls Club of Alachua County, Inc.
- » Boys and Girls Club of Volusia Flagler County, Inc.
- » Brehon Institute for Family Services, Inc.
- » Brevard CARES, Inc.
- » Brevard County 4-H Association
- » Brevard Prevention Coalition
- » Burns Science and Technology Charter School, Inc.
- » Byrneville Elementary School, Inc.
- » Cade Museum Foundation
- » Calhoun County Senior Citizens Council, Inc.
- » Capital Area Healthy Start Coalition, Inc.
- » Capital City Youth Services, Inc.
- » Capital Medical Society Foundation
- » Capital Region Young Men's Christian Association, Inc.
- » Care Diversified of Lake County, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia



# C. Understanding of Our Industry

## Experience Serving Nonprofit Entities

- » CareerSource Florida
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Heartland
- » CareerSource North Central Florida
- » CareerSource Okaloosa Walton
- » CareerSource Pasco Hernando
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Suncoast
- » CDS Family and Behavioral Health Services, Inc.
- » CEDO Housing Development Corporation
- » Celebration Baptist Church
- » Center for Fine Arts Education, Inc.
- » The Center for Health Equity, Inc.
- » Center for Independent Living
- » Central Florida Community Action Agency
- » Central Florida Foundation
- » CESC, Inc.
- » Child Advocacy Center, Inc.
- » Child and Family Connections, Inc.
- » The Chiles Academy
- » Chipola Healthy Start, Inc.
- » Choices In Learning, Inc.
- » Church of Eleven22
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » City Church Tallahassee, Inc.
- » Clay County Economic Development Corporation
- » Coalition of Affordable Housing Providers, Inc.
- » College Arms Towers, Inc.
- » Combat Control Foundation
- » Communities Connected for Kids
- » Community Based Care of Brevard, Inc.
- » Community Coalition Alliance, Inc.
- » Community Foundation Ocala/Marion County
- » Community Foundation of North Florida
- » Community Legal Services of Mid-Florida
- » Community Outreach Services, Inc.
- » Community Partnership for Children, Inc.
- » The Consortium of Florida Education Foundations
- » Corner Drug Store, Inc.
- » Corrections Foundation, Inc.
- » Council for Sustainable Florida, Inc.
- » CPAmerica International, Inc.
- » The Croness' Cradle Conserve Foundation
- » Darton Health Professions Foundation
- » Daytona Beach Area Association of Realtors, Inc.
- » Daytona Beach Area Convention and Visitors Bureau
- » Daytona State College Foundation
- » DeEtte Holden Cummer Museum Foundation, Inc.
- » DeLand Area Chamber of Commerce, Inc.
- » The Dignity Project
- » Disability Rights Florida
- » Disabled American Veterans Department of Florida, Inc.
- » Disc Village, Inc.
- » Dominican Development Group
- » Early Learning Coalition of Alachua County, Inc.
- » Early Learning Coalition of Brevard, Inc.
- » Early Learning Coalition of Flagler and Volusia Counties, Inc.
- » Early Learning Coalition of Lake County, Inc.
- » Early Learning Coalition of the Big Bend, Inc.
- » Easterseals of Northeast Central Florida, Inc.
- » Eastern States Veterinary Association, Inc. DBA North America Veterinary Conference
- » The Education Foundation of Alachua County
- » Educational Review Systems, Inc.
- » Emergency Care Help Organization
- » Eric's Way, Inc.
- » Evidence Based Associates
- » The Extended Family Foundation
- » Faith Presbyterian Church
- » The Family C.A.F.E.
- » Family Renew Community, Inc.
- » Family Worship and Praise Center Community Development Corporation
- » Family Worship and Praise Center, Inc.
- » Faw Casson
- » Financial Service Centers of Florida, Inc.
- » First Baptist Church - TSC
- » First Step Shelter, Inc.
- » Five Points of Life Foundation, Inc.
- » Flagler Auditorium Governing Board, Inc., The
- » Flagler County Association of Realtors, Inc.
- » Flagler County Education Foundation
- » Florida Alliance for Arts Education, Inc.
- » Florida Alliance for Assistive Services and Technology, Inc.
- » Florida Art Education Association, Inc.
- » Florida Arts PAC
- » Florida Association for Career and Technical Education, Inc.
- » Florida Association for Marriage and Family Therapy, Inc.
- » Florida Association for Volunteer Action/Caribbean and The Americas, Inc.
- » Florida Association of Community Health Centers, Inc.
- » Florida Association of Destination Marketing Organizations, Inc.
- » Florida Association of Healthy Start Coalitions, Inc.
- » Florida Association of Housing and Redevelopment Officials, Inc.
- » Florida Association of Professional Employer Organizations, Inc.
- » Florida Association of Professional Geologists, Inc.
- » Florida Association of Rehabilitation Facilities
- » Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- » Florida Association of RV Parks and Campgrounds, Inc.
- » Florida Association of the American Institute of Architects, Inc.





# C. Understanding of Our Industry

## Experience Serving Nonprofit Entities

- » Florida Bandmasters Association, Inc.
- » Florida Catholic Conference, Inc.
- » Florida Chapter of the American Institute of Architects, Inc.
- » Florida Chapter of the American Planning Association, Inc.
- » Florida Chapter of the American Society of Landscape Architects
- » Florida Children's Forum
- » Florida Coalition Against Domestic Violence
- » Florida Community College of Jacksonville
- » Florida Council Against Sexual Violence, Inc.
- » Florida Council on Aging, Inc.
- » Florida Electric Cooperatives Association, Inc.
- » Florida Emergency Preparedness Association, Inc.
- » Florida Farm Bureau Federation
- » Florida Federation of Garden Clubs, Inc.
- » Florida Federation of Music Clubs, Inc.
- » Florida Forestry Association
- » Florida Guardian ad Litem Foundation, Inc.
- » Florida Harley Davidson Dealers Association, Inc.
- » Florida Healthy Kids Corporation
- » Florida High School Athletic Association - TSC
- » Florida Hospices and Palliative Care, Inc.
- » Florida Housing Coalition, Inc.
- » Florida Human Resources Development, Inc.
- » Florida Motorcycle Dealers Association, Inc.
- » Florida Movers and Warehousemen's Association, Inc.
- » Florida Music Education Association
- » Florida Orchestra Association, Inc.
- » Florida Organic Growers and Consumers
- » Florida PACE Funding Agency, Inc.
- » Florida Psychological Association, Inc.
- » Florida Public Broadcasting Service, Inc.
- » Florida Quarter Horse Racing Association, Inc.
- » Florida Recreation and Park Association, Inc.
- » Florida Rural Water Association, Inc.
- » Florida School Music Association, Inc.
- » Florida Society of Association Executives, Inc.
- » Florida State Oriental Medical Association
- » Florida Surveying and Mapping Society, Inc.
- » Florida Trail Association, Inc.
- » Florida Upsilon House Corp. of Sigma Alpha Epsilon
- » Florida Veterans Foundation, Inc.
- » Florida Vocal Association, Inc.
- » Foundation for Leon County Schools, Inc., The
- » Foundation for Seminole State College
- » Foundations to Freedom, Inc.
- » Four Oaks Community Church, Inc.
- » Franklin County Senior Citizens Council, Inc.
- » Friend of Families Foundation, Inc.
- » Gadsden County Day Care Center, Inc.
- » Gadsden County Senior Services, Inc.
- » Gainesville Alachua County Association of Realtors, Inc.
- » Gainesville Area Chamber of Commerce
- » Gainesville Country Day School
- » Gainesville Harvest
- » Gainesville Opportunity Center
- » Gainesville Quarterback Club
- » Gainesville Soccer Alliance
- » Gainesville Sports Club DBA Upward Stars Gainesville
- » Gainesville Sports Commission, Inc.
- » Gentle Carousel Therapy Horses
- » George's Lighthouse Pointe Marina
- » Girl Scout Council of the Florida Panhandle, Inc.
- » Girl Scouts of Gateway Council
- » Girls Place, Inc.
- » Global Underwater Explorers, Inc.
- » Goodwill Industries - Big Bend, Inc.
- » Grace Christian School
- » Grace Episcopal Day School
- » Greater Tallahassee Chamber of Commerce, Inc.
- » The Greenhouse Church, Inc.
- » Haile's Angels Pet Rescue

*The team assembled worked with our organization and did so in an efficient, thorough manner that allowed our staff to continue work with little interruption.*

**-Ivan Cosimi, CFO  
SMA Healthcare, Inc.**





# C. Understanding of Our Industry

## Experience Serving Nonprofit Entities

- » Halifax Habitat for Humanity, Inc.
- » Haven Recovery Center, Inc.
- » Head Start Child Development and Family Services, Inc.
- » The Healthy Start Coalition of Flagler and Volusia Counties, Inc.
- » Healthy Start Coalition of Jefferson, Madison, and Taylor Counties, Inc.
- » The Healthy Start Coalition of Miami-Dade, Inc.
- » The Healthy Start MomCare Network, Inc.
- » Healthy U Now Foundation, Inc.
- » Heart of Florida Health Center, Inc.
- » Helping Hands Rescue
- » The Henry & Rilla White Youth Foundation, Inc.
- » Hitchcock's Charity Foundation, Inc.
- » Holy Comforter Episcopal Church
- » Holy Trinity Episcopal Church
- » Holy Trinity Episcopal Foundation, Inc.
- » Homeless Assistance Corporation DBA The STAR Family Center
- » Hope Fellowship Church
- » The House Next Door, Inc.
- » Housing for the Handicapped, Inc.
- » Human Services Associates Foundation, Inc.
- » Human Services Associates, Inc.
- » Imagine - Leon County LLC
- » Impact Florida
- » Independence Village, Inc.
- » India Cultural and Education Center, Inc.
- » Institute for Intergovernmental Research, Inc.
- » The Institute for School Innovation, Inc.
- » Intercountry Adoption Accreditation and Maintenance Entity, Inc.
- » International Alliance for Learning
- » The International Emergency Management and Engineering Society
- » The International Society of Cosmetic Laser Surgeons
- » Iranian American Society
- » Jackson County Chamber of Commerce
- » Jeep Beach, Inc.
- » Jefferson Senior Citizens Center, Inc.
- » Jewish Community Alliance, Inc.
- » Junior League of Gainesville
- » Kanapaha Presbyterian Church
- » Kids Against Crime Online, Inc.
- » Kids Incorporated of the Big Bend
- » KLCS Education Foundation
- » Koch Foundation
- » Leadership Tallahassee, Inc.
- » Lee Conlee House
- » Lee's Place
- » Legal Aid Foundation of the Tallahassee Bar Association
- » Life Management Center of Northwest Florida, Inc.
- » LifeSouth Community Blood Centers, Inc.
- » Lighthouse of Children's Home, Inc.
- » Lighthouse Children's Big Bend, Inc.
- » Live the Life Ministries, Inc.
- » Lone Star MycroSchool, Inc. d/b/a Lone Star High School
- » Loss Prevention Research Center, Inc.
- » LTL South Florida
- » Lube Foundation, Inc.
- » Lutheran Social Services of North Florida, Inc.
- » Madison Creative Arts Academy, Inc.
- » Marion County Bar Association, Inc.
- » Marion County Humane Society, Inc.
- » Marion Senior Services
- » Martha Manson Academy
- » MBA Career Services and Employer Alliance
- » McIntosh Presbyterian Church
- » Memorial Health Systems Foundation, Inc. DBA AdventHealth Daytona Beach Foundation
- » Mid Florida Area Agency on Aging, Inc.
- » Mt. Pleasant United Methodist Church
- » Museum of Arts and Sciences, Inc.
- » MYcroSchool Gainesville
- » MYcroSchool Jacksonville
- » MYcroSchool Pinellas
- » Myers and Briggs Foundation, Inc.
- » The Nathan B. Stubblefield Foundation, Inc.
- » National Association of Credential Evaluation Services
- » National Center for Construction Education and Research, Inc.
- » National Center for Excellence and Innovation
- » Neighborhood Medical Center, Inc.
- » New Road to Learning, Inc.







# C. Understanding of Our Industry

## Experience Serving Nonprofit Entities

- » New Smyrna Beach Garden Club, Inc.
- » North Central Baptist Church
- » North Central Florida Apartment Association, Inc.
- » North East Florida Addictions Network, Inc.
- » North Florida Baptist Church
- » North Florida Botanical Society, Inc.
- » North Florida Senior Citizens, Inc.
- » Northeast Florida Florida Services, Inc.
- » Northeast Florida Healthy Start Coalition
- » Oak Hall Private School
- » Ocala Metro Chamber and Economic Partnership
- » Ocean City Church
- » Office of The Public Guardian, Inc.
- » Partnership for Strong Families, Inc.
- » Pensacola Beach Elementary School, Inc.
- » Pinellas Opportunity Council, Inc.
- » Positive Direction Youth Center, Inc.
- » Premedical Chapter of the American Medical Student Association
- » Private Care Association of Florida, Inc.
- » Professional Home Care Providers, Inc.
- » Project Self, Inc.
- » Promise Land Forty Ministries, Inc.
- » Public Education Foundation of Marion County, Inc.
- » R.O. Ranch, Inc.
- » REACH - Real Estate Acquisition for Children, LLC
- » Reading Edge Academy, Inc.
- » Reading for Kids, Inc.
- » Refuge House, Inc.
- » The Ride Solution
- » Rivendell Academy
- » Riverside Conservancy
- » The Rock of Gainesville
- » Rotary Club of Daytona Beach
- » Rural Health Care, Inc. DBA Aza Health
- » Safety Shelter of St. John's County, Inc.
- » Samsula Academy
- » School for Accelerated Learning and Technologies, Inc.
- » School of Arts and Sciences Foundation, Inc.
- » Seashell Corporation
- » The Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Senior Citizens of Madison County, Inc.
- » Serenity House of Volusia, Inc.
- » Service Management Solutions for Children, Inc.
- » SIATech Atlanta
- » SIATech Gainesville
- » SIATech Jacksonville
- » SIATech Miami-Dade
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » Society for Molecular Biology and Evolution
- » Southeast Volusia Habitat for Humanity, Inc.
- » Southern Legal Counsel, Inc.
- » The Southern Movement for Independence
- » Southern Scholarship Foundation, Inc.
- » Special Olympics Florida, Inc.
- » St. John Lutheran Church and School
- » Suncoast Workforce Board, Inc.
- » Sunshine State One-Call of Florida, Inc.
- » Suwannee River Area Council of the Boy Scouts of America, Inc.
- » Suwannee River Area Council, Inc.
- » Suwannee River Area Health Education Center
- » Suwannee River Economic Council, Inc.
- » Suwannee Valley Community Coordinated Child Care, Inc.
- » Tallahassee Bar Association, Inc.
- » Tallahassee Chamber of Commerce, Inc.
- » Taylor County Education Foundation, Inc.
- » Taylor County Senior Services
- » Technology and Solutions for Children LLC
- » Thomasville Community Resource Center
- » Thomasville Road Baptist Church
- » Tomoka Christian Church
- » Transitional Living of North Central Florida, Inc. DBA Center for Independent Living of North Central Florida
- » Tribe Seminole Heights
- » Tri-County Community Council, Inc.
- » Trinity Lutheran Church
- » Trinity United Methodist Church
- » Twin Oaks Juvenile Development, Inc.
- » United Cerebral Palsy of East Central Florida, Inc. (WORC, Inc.)
- » United Church of Gainesville
- » United for Families, Inc.
- » United Partners for Human Services, Inc.
- » United States Tennis Association Florida Section
- » United Way of Volusia-Flagler Counties, Inc.
- » University of Florida - Friends of Five, Inc.
- » Voices of Change Animal League
- » Volusia County Fair Association, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.
- » Volusia Manufacturers Association
- » Volusia/Flagler County Coalition for the Homeless, Inc.
- » Wakulla County Senior Citizens' Council, Inc.
- » Wakulla's Charter School of The Arts Science and Technology, Inc.
- » WCEU Foundation, Inc.
- » WellFlorida Council
- » Westside Baptist Church
- » WHC JAX LLC DBA zTrip
- » WJCT Foundation, Inc.
- » WORC Haven, Inc.
- » World Class Schools of Leon County, Inc.





## C. Understanding of Our Industry

### *Experience with Florida Single Audit Act*

**James Moore has extensive experience preparing single audits for nonprofit organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book); OMB Uniform Grant Guidance; the Florida Single Audit Act; and Rules of the Auditor General, Chapter 10.650. We have prepared single audits for the following nonprofit clients:**

- » Alabama Coalition Against Domestic Violence, Inc.
- » Anchorage Children's Home of Bay County Inc.
- » Another Way, Inc.
- » Area Agency On Aging For North Florida, Inc.
- » Big Bend Cares Inc.
- » Big Bend Community Based Care Inc.
- » Big Bend Jobs and Education Council, Inc.
- » Bond Community Health Center, Inc.
- » Brehon Institute For Family Services Inc.
- » Capital City Youth Services, Inc.
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Florida
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Heartland
- » CareerSource Okaloosa Walton
- » CareerSource Pasco Hernando
- » CareerSource Research Coast
- » CDS Family & Behavioral Health Services Inc.
- » Center for Independent Living, Inc.
- » The Chiles Academy
- » College of Central Florida Foundation, Inc.
- » Community Based Care of Brevard, Inc.
- » Community Legal Services of Mid Florida, Inc.
- » Community Partnership for Children, Inc.
- » Devereux Community Based Care, Inc.
- » Disability Rights Florida
- » DISC Village, Inc.
- » Early Learning Coalition of Flagler and Volusia Counties, Inc.
- » Early Learning Coalition of the Big Bend, Inc.
- » Easterseals of Northeast Central Florida, Inc.
- » The Family C.A.F.E., Inc.
- » Florida Alliance For Assistive Services And Technology, Inc.
- » Florida Board of Bar Examiners
- » Florida Council Against Sexual Violence
- » Florida Public Broadcasting Service, Inc.
- » Florida Rural Water Association, Inc.
- » Haven Recovery Center, Inc.
- » Heart of Florida Health Center, Inc.
- » The Henry & Rilla White Foundation, Inc.
- » The House Next Door, Inc.
- » Human Services Associates, Inc.
- » Lee Conlee House
- » Neighborhood Medical Center, Inc.
- » Northeast Florida Health Services, Inc.
- » Office Of The Public Guardian, Inc.
- » Partnership for Strong Families, Inc.
- » Refuge House, Inc.
- » Rural Health Care, Inc. (DBA Aza Health)
- » Safety Shelter of St Johns County, Inc.
- » SMA Healthcare, Inc.
- » Suwannee River Economic Council
- » Suwannee Valley Community Coordinated Child Care, Inc.
- » Thomasville Community Resource Center
- » Transitional Living of North Central Florida, Inc.
- » Twin Oaks Juvenile Development, Inc.
- » Volusia/Flagler County Coalition for the Homeless, Inc.



# C. Understanding of Our Industry

## Grants/Programs: State of Florida and Federal Government Funded

In addition to the requirement that our audits be performed in accordance with Government Auditing Standards (Yellow Book), a significant portion of our audits require testing federal and state grant compliance under OMB Uniform Grant Guidance, as well as the Florida Single Audit Act. In those instances, the audit will encompass the financial statements and the schedule of expenditures of federal awards and state financial assistance. OMB Uniform Grant Guidance and the Florida Single Audit Act require James Moore obtain an understanding of internal control over federal programs and state financial assistance projects sufficient to plan the audit to support a low assessed level of control risk for major federal programs and state projects, which will typically result in testing of internal controls.

James Moore must determine whether ALPI complied with laws, regulations, and provisions of contracts or grant agreements that may have a direct and material effect on each of its major federal programs and state financial assistance projects. This typically results in compliance testing of transactions and other audit procedures necessary to support the audit opinion on compliance.

Due to our significant experience performing audits in accordance with OMB Uniform Grant Guidance and the Florida Single Audit Act, we are able to perform this work efficiently with minimal disruptions to your staff.

Presented below and on the following pages is our auditing experience with federal and state of Florida funded grants.

### State of Florida Agencies

#### FLORIDA AGENCY FOR WORKFORCE INNOVATION OFFICE OF EARLY LEARNING

- » General Revenue Unrestricted
- » Voluntary Pre Kindergarten
- » Outreach and Awareness

#### FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

- » Food Distribution
- » Urban and Community Forestry

#### FLORIDA DEPARTMENT OF BUSINESS & REGULATORY REGULATION

- » Tobacco Enforcement School

#### FLORIDA DEPARTMENT OF CHILDREN & FAMILIAL SERVICES

- » Adoption Assistance (ARRA)
- » Adoption Incentive Payments
- » Chafee Foster Care Independence Program
- » Child Abuse and Neglect Supports
- » Community Based Care Supports
- » Community Care for the Disabled
- » Developmental Services Grant
- » Emergency Management Disaster Relief Funding Agreements
- » Emergency Management Preparedness & Assistance
- » Grants to States for Access and Visitation Programs
- » Foster Care Title IV-E (ARRA)
- » Medical Assistance Program
- » Promoting Safe and Stable Families
- » Social Services Block Grant
- » Stephanie Tubbs Jones Child Welfare Services Program
- » Temporary Assistance for Needy Families

#### FLORIDA DEPARTMENT OF COMMUNITY SERVICES ADMINISTRATION

- » Crisis Intervention Program
- » Energy Training & Technical Assistance Program
- » General Community Programming Local Initiative
- » Migrant Labor Administration

#### FLORIDA DEPARTMENT OF STATE, DIVISION OF CULTURAL AFFAIRS

- » Cultural Institutions Program
- » General Program Support for the Cultural Institutions Program
- » International Cultural Exchange Program
- » Specific Grant Relative to the Children's Wing/Outdoor Classroom Project
- » State Touring Program

#### FLORIDA DEPARTMENT OF TRANSPORTATION

- » Adult Education
- » Child Nutrition Cluster
  - » USDA Food Programs
- » Child & Adult Care Food Program
- » Education Consolidation and Improvement Act of 1981
- » Food & Nutrition Management
- » Immigrant Education
- » Migrant Early Childhood Education Project
- » Migrant Education
- » Migrant & Seasonal Farm Workers
- » Office of Student Financial Assistance
- » School-to-Work Grant
- » Vocation Education

#### FLORIDA DEPARTMENT OF SENIOR SERVICES

- » Adult Day Care Food Program
- » Alzheimer's Disease Initiative
- » Community Care for the Elderly
- » Food Distribution
- » Home Care for the Elderly
- » Low Income Home Energy Block Grant
- » Special Programs for the Aging

#### FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

- » Alternative Water Supply Projects
- » Derbyshire Park Softball Fields
- » Florida Artificial Fishing Reef Program
- » Florida Recreation Development Assistance Program





# C. Understanding of Our Industry

## Grants/Programs: State of Florida and Federal Government Funded

- » Florida Springs Grant Projects
- » Innovative Technologies
- » Keep Daytona Beautiful
- » Keep Florida Beautiful Litter Control & Prevention
- » Lake Apopka Water Quality and Ecology Improvements
- » Public Boat Ramp/Replacement of Firelines
- » Recycling & Education Grant
- » Small Quantity Generator
- » Solid Waste Recycling & Education Program
- » State Revolving Loan Fund
- » Statewide Water Quality Restoration Projects
- » TriCounty Agricultural Area Best Management Practices Program
- » Waste Tire Solid Waste Grant
- » Water Management District Operations
- » Water Management District Permitting Assistance
- » Water Management Districts - Land Acquisition and Improvement
- » Water Management Districts Hurricane Recovery

### FLORIDA DEPARTMENT OF HEALTH

- » After School Snack Program
- » EMS Matching Grants

### FLORIDA DEPARTMENT OF HEALTH AND REHABILITATION SERVICES

- » Emergency Management Services Rural Matching Grant

### FLORIDA DEPARTMENT OF JUVENILE JUSTICE

- » After School Tutorial & Summer Recreation (PAL)
- » Community Juvenile Justice Partnership Grant Program
- » Juvenile Justice & Delinquency Prevention (Civil Citation)
- » Minority Over-Representation Grant
- » Truancy Interdiction Program

### FLORIDA DEPARTMENT OF LAW ENFORCEMENT

- » Victims of Crime Act Program

### FLORIDA DEPARTMENT OF TOURISM

- » Jackie Robinson Ball Park Project
- » Josie Rogers House - Plans and Specs
- » Josie Rogers House - Relocation
- » Turnbull Colony Archaeological Survey Project

### FLORIDA DEPARTMENT OF STATE DIVISION OF HISTORICAL RESOURCES

- » Carpenter's House Project
- » Cuban Florida History Exhibition
- » Florida's East Coast Railway Exhibit
- » Gamble Place
- » General Operating Support Grant
- » Division of Historical Resources
- » Historical Preservation Grant
- » Here Lies St. Augustine Exhibition
- » St. Augustine Historic Museum Complex
- » The World of American Life & Times Project

### FLORIDA DEPARTMENT OF STATE DIVISION OF LIBRARY AND INFORMATION SERVICES

- » State Aid to Libraries

### FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR

- » Alachua/Bradford
- » JEP Board & Wages Coalition

### FLORIDA DEPARTMENT OF TRANSPORTATION

- » Aviation Capital Development Grant
- » Economic Development Plan Study
- » DOT Funds
- » FDOT 2020 Long Range Plan Refinement
- » FDOT Transportation Disadvantage Commission
- » FTA Section 8 Matching Funds
- » Fuel Farm Access Road
- » Fuel Farm Upgrade
- » Highway Beautification
- » Security Fencing
- » Taxiway Lighting Repair
- » T-Hangar
- » Public Transportation Supplemental Joint Participation Agreement
- » UMTA Administrative Assistance Grant
- » UMTA Operations Assistance Grant

### FLORIDA FISH & WILDLIFE CONSERVATION DEPARTMENT

- » Florida Boating Improvement
- » Florida Housing Finance Corporation
- » Halifax Harbor Boat Ramp
- » State Housing Initiative Program (SHIP)

### FLORIDA OFFICE OF THE STATE COURTS ADMINISTRATION

- » Court Reporter Grant-in-Aid
- » Grant-in-Aid, Article V
- » Small County Courthouse Facility

### FLORIDA OFFICE OF THE STATE ATTORNEY

- » Adult Day Care
- » Community Care for the Elderly

## Federal Agencies

### U.S. DEPARTMENT OF AGRICULTURE

- » Child & Adult Food Care Program
- » Emergency Food & Shelter
- » Local Guarantee
- » Nutrition Program for the Elderly
- » Rental Assistance
- » Rural Housing Preservation
- » State Administrative Funding for the Food Stamp Program
- » Summer Food Service Program for Children
- » Supplemental Nutrition Assistance Program - SNAP
- » Water & Waste Water Disposal System for Rural Communities
- » USDA Food Services

### U.S. DEPARTMENT OF DEFENSE

- » Air Force Junior Reserve Officers Training Corps
- » Navy Junior Reserve Officers Training Corps
- » Troops to Teachers





# C. Understanding of Our Industry

## Grants/Programs: State of Florida and Federal Government Funded

### U.S. DEPARTMENT OF EDUCATION

- » Adult Education
- » Federal Family Education Loan Program
- » Food & Nutrition Management
- » Education Consolidation & Improvement Act of 1981
- » Immigrant Education
- » Migrant Early Childhood Education
- » Migrant Education
- » Office of Student Financial Assistance
- » Rehabilitation Services - Vocational Rehabilitation Grants to States
- » Vocation Education

### U.S. DEPARTMENT OF ENERGY

- » Energy and Efficiency Conservation Program (ARRA)
- » Weatherization Assistance for Low-Income Persons

### U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION

- » Capitalization Grants for State Revolving Funds

### U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

- » Adoption Assistance (ARRA)
- » Adoption Incentive Payments
- » Alcohol & Drug Abuse, Mental Health Services Block Grant
- » Block Grants for Community Mental Health Services
- » Block Grants for Prevention and Treatment of Substance Abuse
- » Catalog of Federal Domestic Assistance
- » Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations
- » Chafee Education and Training Vouchers Program
- » Chafee Foster Care Independence Program
- » Child Abuse and Neglect State Grants
- » Child Welfare Services - State Grants
- » Children's Health Insurance Program
- » Children's Justice Grants to States
- » Communities Putting Prevention to Work: Chronic Disease Self-Management Program (ARRA)
- » Community Based Abstinence Education
- » Community Services Block Grant Program
- » Compassion Capital Fund
- » Crime Victim Assistance/Discretionary Grants
- » Early Head Start
- » Early Head Start Expansion
- » Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities
- » Emergency Contingency Fund for Temporary Assistance for Needy Families State Program (ARRA)
- » Emergency Home Energy Assistance
- » Family Preservation and Support Services Grant
- » Family Violence Prevention and Services/Grants for Battered Women's Shelters
  - » Grants to State Domestic Violence Coalitions
  - » Grants to States and Indian Tribes
- » Foster Care - Title IV-E
- » Grants to States for Access and Visitation Programs
- » Head Start

- » Healthy Marriage Promotion and Responsible Fatherhood Grants
- » HIV Care Formula Grants
- » HIV Prevention Activities - Health Department Based
- » Injury Prevention and Control Research and State and Community Based Programs
- » Low-Income Home Energy Assistance Program
- » Medical Assistance Program
- » Medicare Enrollment Assistance Program
- » Mental Health Research Block Grant
- » National Family Caregiver Support, Title III-E
- » Nutrition Services Incentive Program
- » Ounce of Prevention
- » Preventive Health and Health Services Block Grant
- » Promoting Safe and Stable Families
- » Social Services Block Grant
- » Special Programs for the Aging, Grants for Supportive Services and Senior Centers, Title III-B
- » Special Programs for the Aging, Nutrition Services, Title III-C1 and Title III-C2
- » Stephanie Tubbs Jones Child Welfare Services Program
- » Teen Pregnancy Prevention Program
- » Temporary Assistance for Needy Families (TANF)
- » Title IIIB, Grants for Supportive Services & Senior Citizens
- » Title IIIE, Grants for National Family Caregiver Support

### U.S. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

- » Cooperating Technical Partners
- » Disaster Grants - Public Assistance
- » Emergency Management Preparedness & Assistance Base Grant
- » Flood Mitigation Assistance
- » Homeland Security Grant
- » Law Enforcement Officer Reimbursement Agreement Program
- » Repetitive Flood Claims
- » Severe Loss Repetitive Program

### U.S. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

- » Community Development Block Grant/Entitlement Grants
- » Community Development Block Grant/State's Program Cluster
- » Emergency Shelter Program
- » HOME Investment Partnership
- » Homeless Prevention Program (ARRA)
- » Hope 3 Implementation
- » Neighborhood Stabilization Program
- » Public Housing Drug Elimination Program
- » Section 8 Housing

### U.S. DEPARTMENT OF JUSTICE

- » Payment in Lieu of Taxes (PILT)

### U.S. DEPARTMENT OF JUSTICE

- » African American Female "Rites of Passage" Grant
- » Bulletproof Vest Partnership Grant
- » Byrne Formula Grant
- » Community Organization Program







## C. Understanding of Our Industry

### Grants/Programs: State of Florida and Federal Government Funded

- » Crime Victims Assistance
- » Drug Court Discretionary Grant Program
- » Edward Byrne Memorial Justice Assistance Grant (ARRA)
- » Federal Shared Property Forfeitures
- » Hiring Supplemental Grant
- » Juvenile Justice and Delinquency Prevention
- » Local Law Enforcement Block Programs
- » Office of Community Orient Policing Services (COPS)
  - » FAST Grant
  - » MORE Grant
  - » Universal
- » COPS Technology Program Grant - Evidence Photo Management System
- » Paul Coverdell Forensic Sciences Improvement Grant
- » Public Safety Partnerships & Community Policing Grants
- » State Criminal Alien Assistance Program
- » State Domestic Preparedness Equipment Support Program
- » Troops to COPS
- » Violence Against Women Formula Grant
- » Weed & Seed

#### U.S. DEPARTMENT OF LABOR

- » Disabled Veteran's Outreach Program
- » Employment Programs for People with Disabilities
- » Employment Service
- » JTPA - Title I, IIA, IIB
- » Local Veteran's Employment Representative Program
- » Senior Community Service Employment Program
- » Unemployment Insurance
- » Wagner Peyser
- » Welfare-to-Work Grants to States & Localities
- » WIA Adult Programs
- » WIA Dislocated Workers
- » WIA Youth Activities
- » Work Incentives Grant
- » Workforce Innovation and Opportunity Act (WIOA)
- » Youth Grants

#### U.S. DEPARTMENT OF TRANSPORTATION

- » Alcohol Impaired Driving Countermeasures Incentive Grant
- » Federal Transit Capital & Operating Assistance Grant
- » Formula Grants for Other Than Urbanized Areas
- » Highway Planning & Construction
- » Public Transportation for Non-Urbanized Areas
- » State & Community Highway Safety

#### U.S. DEPARTMENT OF TREASURY

- » Federal Revenue Sharing

#### U.S. FEDERAL AVIATION ADMINISTRATION

- » Airport Aid Program

#### U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY

- » Disaster Relief Funding
- » Emergency Food & Shelter National Board Program
- » Public Assistance Grants

#### U.S. FEDERAL HIGHWAY ADMINISTRATION

- » Highway Planning & Construction

#### U.S. FEDERAL TRANSIT ADMINISTRATION

- » Federal Transit
- » Formula Grants for Other than Urbanized Areas

#### U.S. FISH & WILDLIFE SERVICES

- » Fish & Wildlife Management Assistance
- » Sport Fish Restoration

#### ELECTION ASSISTANCE COMMISSION (EAC)

- » Help America Vote Act - Voter Education

#### ENVIRONMENTAL PROTECTION AGENCY

- » Capitalization Grant for Clean Water - State Revolving Funds
- » National Estuary Program - Water Quality Monitoring Mosquito Lagoon

#### EXECUTIVE OFFICE OF THE PRESIDENT

- » High Intensity Drug Trafficking Area Grants - VBI

#### FEDERAL AVIATION AUTHORITY

- » Airport Improvement Program

#### GULF COAST ECOSYSTEM RESTORATION COUNCIL

- » Palm River Habitat Restoration Project





# C. Understanding of Our Industry

## Nonprofit Tax Experience

Provided below is a *sample* of our tax experience with nonprofits.

- » 2-1-1 Big Bend Inc.
- » The Arc Volusia, Inc.
- » Atlantic Center for the Arts
- » Belmont Academy
- » Boys & Girls Club of Volusia Flagler County, Inc.
- » Cade Museum Foundation, Inc.
- » Care Diversified of Lake County, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » CDS Family & Behavioral Health Services, Inc.
- » Center for Independent Living
- » Child Advocacy Center, Inc.
- » The Chiles Academy, Inc.
- » Choices in Learning, Inc.
- » Coalition of Affordable Housing Providers
- » Community Legal Services of Mid-Florida, Inc.
- » Community Outreach Services, Inc.
- » Community Partnership for Children, Inc.
- » Corrections Foundation, Inc.
- » Daytona Beach Area Association of Realtors, Inc.
- » Daytona Beach Area Convention & Visitors Bureau
- » DeLand Area Chamber of Commerce, Inc.
- » Disability Rights Florida
- » DISC Village Foundation, Inc.
- » DISC Village, Inc.
- » Early Learning Coalition of Flagler and Volusia Counties, Inc.
- » Early Learning Coalition of the Big Bend Region, Inc.
- » Easterseals of Northeast Central Florida, Inc.
- » The Education Foundation of Alachua County
- » The Family C.A.F.E.
- » Florida Association of Community Health Centers
- » Florida Atlantic University (FAU) Finance Corporation
- » FAU Foundation
- » Florida Children's Council
- » Florida Guardian ad Litem Foundation Inc.
- » Florida International University (FIU) Athletics Finance Corp.
- » FIU Foundation
- » FIU Research Foundation
- » Florida Recreation & Park Association Foundation, Inc.
- » Florida Upsilon House Corp. of Sigma Alpha Epsilon
- » Foundation for Seminole State College of Florida
- » Friend of Families Foundation, Inc.
- » Gator Boosters
- » Girl Scout Council of Florida
- » Halifax Habitat for Humanity, Inc.
- » Haven Recovery Center, Inc.
- » Head Start Child Development and Family Services, Inc.
- » Heart of the Storm, Inc.
- » Helping Hands Rescue
- » Henry & Rilla White Youth Foundation, Inc.
- » Hitchcock's Charity Foundation, Inc.
- » The House Next Door, Inc.
- » Independence Village, Inc.
- » Legal Aid Foundation, Inc.
- » Museum of Arts & Sciences
- » Myers & Briggs Foundations, Inc.
- » New Smyrna Beach Garden Club, Inc.
- » North East Florida Addictions Network, Inc.
- » Northwest Florida Partnership for Better Communities, Inc.
- » Office of the Public Guardian, Inc.
- » Ormond Main Street, Inc.
- » Our Region Tomorrow, Inc.
- » Partnership for Strong Families, Inc.
- » Pasco Hernando Jobs & Education Partnership
- » Rotary Club of Daytona Beach
- » Rural Health Care, Inc. DBA Aza Health
- » Safety Shelter of St John's County, Inc.
- » Serenity House of Volusia, Inc.
- » SMA Healthcare Foundation
- » SMA Healthcare, Inc.
- » Southeast Volusia Habitat for Humanity, Inc.
- » Southern Scholarship Foundation, Inc.
- » SunriseArc, Inc.
- » Sunshine State One-Call of Florida, Inc.
- » Suwannee River Area Council of the Boy Scouts
- » United Cerebral Palsy of East Central Florida, Inc.
- » United for Families, Inc.
- » United Way of Volusia-Flagler Counties, Inc.
- » University Village Apartments
- » USF Sun Dome
- » Volusia County Citizen's Dispute Settlement Project, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.
- » Volusia Manufacturers Association
- » Volusia/Flagler County Coalition for the Homeless, Inc.
- » WJCT, Inc. and WJCT Foundation, Inc.
- » The Wolfsonian Museum
- » WORC Haven, Inc.







# C. Understanding of Our Industry

## Employee Benefit Plan Services

Your employees highly value the employee benefit plans you offer. They also rely on you to protect the assets and financial integrity of the plan and to ensure the necessary funds will be available to pay retirement and other promised benefits.

The DOL and Florida Division of Retirement conduct annual inspections of benefit plan reports and audit workpapers and assigns significant penalties to plan sponsors and plan fiduciaries for incomplete or inaccurate audit reports. With the significant amount of risk that comes with not doing a benefit plan audit, you don't want to take chances with an inexperienced auditor. James Moore has the experience you need.

We currently have 60 auditors on staff, 37 of which provide EBP audit services and are required to maintain the minimum EBP audit training as specified by the AICPA EBPAQC. Our EBP Services Team works extensively on these types of engagements and are well-versed in Employee Retirement Income Security Act (ERISA) standards and governmental defined benefit pension plans accounting standards. They receive the highest level of EBP audit specific training each year.

### JAMES MOORE EBP AUDIT FACTS AND FIGURES

- » We perform 90 employee benefit plan audits each year.
- » We perform more employee benefit plan audits for companies located throughout North and Central Florida than any other CPA Firm.
- » Dedicated EBP Services Team receives EBP specific training each year and boasts 100% team retention rate over the past five years, and a 71% retention rate over the past 10 years.
- » Our audits are HIPAA compliant.
- » EBP Service Team members spend 20% of their time auditing employee benefit plans each year.
- » Our firm spends, on average, 3,000 hours each year auditing employee benefit plans.

PLAN TYPE	CLIENTS
401(k) and 401(a)	30
403(b)	10
Defined Benefit Pension	2
Governmental Defined Benefit Pension	45
Health and Welfare	1
Employee Stock Ownership	2





# Understanding of Our Industry

## Additional Services

### More than just an auditor. Much more.

We didn't make nonprofits a cornerstone of our firm by just working on audits. Because serving you is really about having a big-picture view of your business. That way, we can see the challenges ahead and find solutions other accountants can't.

To keep your organization ahead of the curve to address these challenges, we bring a host of solutions to your engagement. While you may not need them at the present, when circumstances change... you'll be ready.

- » Audit & Assurance – Have confidence that your financial reporting meets industry standards and federal and state regulations.
- » Accounting & Controllership – Complement your existing financial staff or outsource your accounting completely, for a customized solution that suits your needs.
- » Board Development & Training – Cultivate an engaged and enthusiastic board with the skills needed to help your organization succeed.
- » CFO Consulting – Have peace of mind that a professional CPA is watching over your finances and giving time-tested advice and service.
- » Cost Allocation Planning – Help manage costs and avoid unnecessary or unwanted spending through better planning.
- » Data Analytics and Business Intelligence – Gain access and insights to your data not previously available as we empower you to maximize the value of your organization's data.
- » Employee Benefit Plan Audits – Give your employees peace of mind that their retirement funds are protected and secure.
- » Internal Control Evaluations – See how robust and effective your accounting controls are and help reduce the risk of fraud and loss.
- » Tax Planning & Compliance – Ensure the information on your Form 990 satisfies the IRS and gives potential donors and grantors confidence in your organization.
- » Technology Solutions – Safeguard your IT network and maintain secure cyber-connections with your clients and employees.
- » HR Solutions – Gain peace of mind over the needs of your unique workforce in an ever-changing compliance environment.
- » Operational Excellence – Improve your operations and grow your bottom line by redirecting your resources to the things that matter most.
- » Strategic Planning – Refine your goals, establish priorities, and develop clear steps so your team can move forward with clarity and confidence.
- » Transition Planning & Leadership Development – Strengthen your board and talent pipeline with a transition plan to handle succession development challenges.





## C. Understanding of Our Industry

### References

We are pleased to provide you with references of clients served who best match the requirements and needs of your organization. We invite you to contact these entities regarding our dedication to our client service, our professionalism, and our knowledge and experience.

<p>CareerSource Polk</p>	<p><b>Gerardo Meza, CFO</b>          600 North Broad Street, Suite B          Bartow, FL 33830          Phone: (863) 508-1100          Email: Gerardo.Meza@careersourcepolk.com</p>
<p>SMA Healthcare, Inc.          and          SMA Healthcare Foundation, Inc.</p>	<p><b>Ivan Cosimi, CFO</b>          1220 Willis Avenue          Daytona Beach, FL 32114          Phone: (386) 236-1811          Email: icosimi@smabehavioral.org</p>
<p>Early Learning Coalition Flagler          and Volusia Counties, Inc.</p>	<p><b>DJ Lebo, CEO</b>          125 Executive Circle          Daytona Beach, FL 32114          Phone: (386) 317-3355          Email: djlebo@elcfv.org</p>
<p>CareerSource Flagler Volusia</p>	<p><b>Robin King, President/CEO</b>          359 Bill France Boulevard          Daytona Beach, FL 32114          Phone: (386) 323-7001          Email: robinking@careersourcefv.com</p>

*James Moore handled the audit transition with the highest level of professionalism and kept communication open, clear, and complete... The team they assembled to perform the audit and tax services work with our organization in an efficient, thorough manner that allow our staff to continue their work with little interruption. They also provide expert guidance and knowledge that will ultimately enhance our organization in the non-profit arena. I look forward to a continued relationship with James Moore as I recognize the benefits that result from their services.*

**DJ Lebo, CEO**  
 Early Learning Coalition of Flagler & Volusia Counties, Inc.



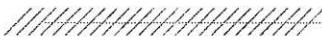
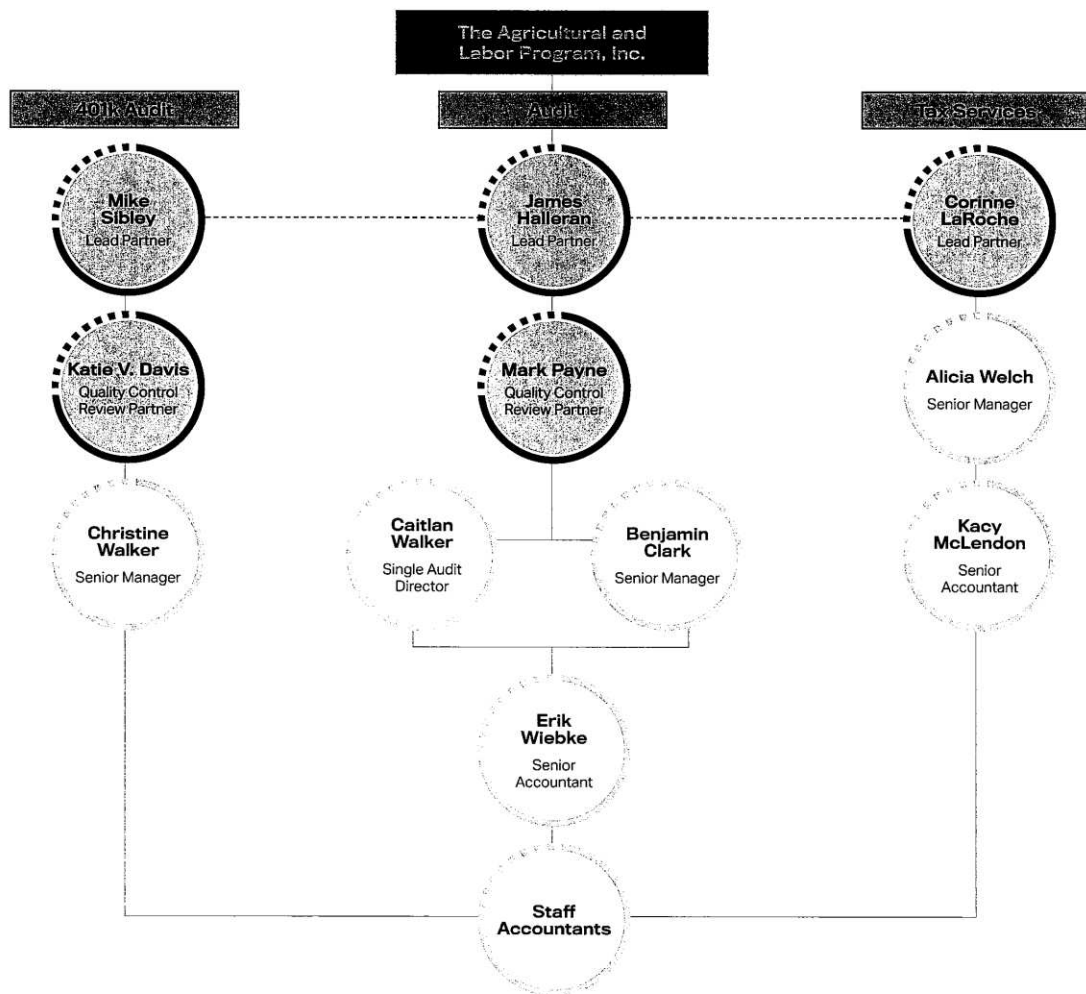


# D. Engagement Team

## Proposed Staffing Plan

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be staffed by full-time accountants. All members have extensive experience serving related entities.

The proposed engagement team is as follows, with their résumés on the subsequent pages.







## D. Engagement Team


### Résumés

James Halleran, CPA

Lead Partner

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

**Years with the Firm: 28**



#### Engagement Responsibilities

James will have complete and final responsibility for the audit, from planning to presentation of the financial statements. He also is responsible for ensuring the highest quality of client service and technical competence.

#### Experience

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for nonprofit and government auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

#### Education & CPE

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

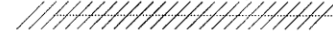
- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Strategic Nonprofit Alliance Partnership (Partner-in-Charge - Volusia/Flagler Group)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni



## D. Engagement Team

### Résumés

*James Halleran, CPA*



### Relevant Experience

- » AdventHealth Daytona Beach Foundation
- » The Arc Sunrise of Central Florida, Inc.
- » The Arc Volusia, Inc.
- » Atlantic Center for the Arts, Inc.
- » Bay Franklin Gulf Healthy Start Coalition, Inc.
- » Believe in Faith Foundation
- » Big Bend Community Based Care, Inc.
- » Boys & Girls Clubs of Volusia/Flagler Counties, Inc.
- » Brevard CARES, Inc.
- » Brevard Prevention Coalition, Inc.
- » Care Diversified of Lake County, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Gulf Coast
- » CareerSource Heartland
- » CareerSource Okaloosa Walton
- » CareerSource Pasco Hernando
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » CBC of Brevard, Inc.
- » Child Advocacy Center, Inc.
- » The Chiles Academy, Inc.
- » Choices in Learning, Inc.
- » Community Foundation of United Way of Volusia-Flagler Counties
- » Community Legal Services of Mid-Florida, Inc.
- » Community Outreach Services, Inc.
- » Community Partnership for Children, Inc.
- » Daytona Area Senior Services, Inc.
- » Daytona Beach Area Association of Realtors Foundation
- » Daytona Beach Area Association of Realtors, Inc.
- » DeEtte Holden Cummer Museum Foundation, Inc.
- » Disabled American Veterans Department of Florida, Inc.
- » The Early Learning Coalition of Flagler & Volusia Counties, Inc.
- » Easterseals of Northeast Central Florida, Inc.
- » Family Renew Community, Inc.
- » Flagler County Association of Realtors, Inc.
- » Flagler County Education Direct Support Organization, Inc.
- » Flagler County Multiple Listing Services, Inc.
- » Flagler Realtors Foundation, Inc.
- » Florida Council Against Sexual Violence, Inc.
- » The Florida Workforce Development Association, Inc.
- » Friends of Families Foundation, Inc.
- » Gainesville Alachua County Association of Realtors, Inc.
- » Gainesville Area Chamber of Commerce
- » Halifax Habitat for Humanity, Inc.
- » Head Start Child Development and Family Services, Inc.
- » The Healthy Start Coalition of Flagler & Volusia Counties, Inc.
- » Heart of Florida Health Center, Inc.
- » The House Next Door, Inc.
- » Housing for the Handicapped of Alachua County, Inc.
- » Hugh Ash Manor, Inc.
- » Jeep Beach, Inc.
- » Legal Advocacy Center of Central Florida, Inc.
- » Museum of Arts and Sciences
- » North East Florida Addictions Network, Inc.
- » Northeast Florida Health Services, Inc.
- » Ormond Main Street, Inc.
- » Park of the Palms, Inc.
- » Pinellas Opportunity Council, Inc.
- » Reading Edge Academy, Inc.
- » Rotary Club of Daytona Beach
- » Rural Health Care, Inc. DBA Aza Health
- » Samsula Academy
- » Seminole Prevention Coalition, Inc.
- » Serenity House of Volusia, Inc.
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » Smyrna Yacht Club, Inc.
- » Southeast Volusia Habitat for Humanity, Inc.
- » Sunshine State One-Call of Florida, Inc.
- » Suwannee Valley Community Coordinated Child Care, Inc.
- » United Way of Volusia-Flagler Counties, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.
- » Volusia Manufacturers Association
- » Volusia/Flagler County Coalition for the Homeless, Inc.
- » Windward Behavioral Care, Inc.







## D. Engagement Team

### Résumés

**Mark Payne, CPA**  
**Quality Control Review**  
**Partner**

Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He leads the firm's Nonprofit Services Team.

**Years with the Firm: 31**



#### Engagement Responsibilities

As the Quality Control Review Partner, Mark will perform the second partner review of the financial statements. He will be available for the entire engagement team for all aspects of the engagement.

#### Experience

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of nonprofit organizations and governmental entities that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations and nonprofit boards, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

#### Education & CPE

Mark received a Bachelor of Science in Accounting and Finance from Florida State University. He has been directly involved in developing courses for in-house CPE training and has served as an instructor for audit-related courses. Mark has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc. (Founding Member)
- » United Partners for Human Services, Inc. (Board Member)



# D. Engagement Team

## Résumés

*Mark Payne, CPA*

## Relevant Experience

- » Aging With Dignity, Inc.
- » The Arc of Florida, Inc.
- » Area Agency on Aging of North Florida
- » Bay Franklin Gulf Healthy Start Coalition, Inc.
- » Belmont Academy
- » Big Bend Cares, Inc.
- » Big Bend Community Based Care
- » Big Bend Homeless Coalition
- » Big Brothers Big Sisters of the Big Bend, Inc.
- » The Blue Angels Foundation, Inc.
- » Bond Community Health Center, Inc.
- » Boys & Girls Club of the Big Bend, Inc.
- » Brehon Institute for Family Services, Inc.
- » Byrnesville Elementary School, Inc.
- » Capital City Youth Services, Inc.
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Heartland
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » The Center for Health Equity, Inc.
- » Center for Independent Living
- » Children's Services Council of Florida, Inc.
- » Chipola MYcroSchool of Integrated Academics and Technologies, Inc.
- » Community Action Stops Abuse, Inc.
- » Disability Rights Florida, Inc.
- » Disc Village, Inc.
- » Early Learning Coalition of the Big Bend Region, Inc.
- » The Family C.A.F.E., Inc.
- » Florida Alliance for Assistive Services and Technology, Inc.
- » Florida Art Education Association, Inc.
- » Florida Association for Volunteer Action in the Caribbean and the Americas, Inc.
- » Florida Association of Community Health Centers
- » Florida Association of Destination Marketing Organizations, Inc.
- » Florida Association of Professional Employer Organizations, Inc.
- » Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- » Florida Bandmasters Association, Inc.
- » Florida Chapter of the American Planning Association, Inc.
- » Florida Children's Council
- » Florida Coalition Against Domestic Violence Foundation, Inc.
- » Florida Commission on Community Service
- » Florida Council Against Sexual Violence, Inc.
- » Florida Council on Aging, Inc.
- » Florida Electric Cooperatives Association, Inc.
- » Florida Healthy Kids Corporation
- » The Florida Recreation & Park Association
- » Florida Rural Water Association, Inc.
- » Florida School Music Association, Inc.
- » Florida Society of Association Executives, Inc.
- » Florida Veterans Foundation, Inc.
- » Florida Vocal Association, Inc.
- » The Foundation for Leon County Schools, Inc.
- » Girl Scout Council of the Florida Panhandle, Inc.
- » The Institute for Intergovernmental Research, Inc.
- » Lee's Place, Inc.
- » Lone Star MYcroSchool, Inc. DBA Lone Star High School
- » Lutheran Social Services of North Florida, Inc.
- » Micah's Place, Inc.
- » MYcroSchool - Gainesville; Jacksonville; Pinellas
- » National Black Business Support Corporation
- » Neighborhood Medical Center, Inc.
- » New Road to Learning, Inc.
- » Positive Direction Youth Center, Inc.
- » Professional Home Care Providers, Inc.
- » Refuge House, Inc.
- » Safety Shelter of St. Johns County, Inc. DBA Betty Griffin House
- » School for Accelerated Learning and Technologies, Inc.
- » School for Integrated Academics and Technologies (SIATech) - Gainesville; Jacksonville; Miami-Dade
- » School of Arts and Science Foundation, Inc.
- » Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Southern Scholarship Foundation, Inc.
- » Suwannee River Area Council of the Boy Scouts of America, Inc.
- » Taylor County Education Foundation, Inc.
- » Taylor County School District (Internal Accounts)
- » Wakulla County Senior Citizens' Council, Inc.
- » Wakulla County Schools (Internal Accounts)
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » World Class Schools of Leon County, Inc.





# D. Engagement Team

## Résumés

### Caitlan Walker, CPA Single Audit Director

Caitlan has more than 10 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities. As a result of her experience, she serves as a key member of the firm's Accounting and Auditing Team.

Years with the Firm: 13



#### Engagement Responsibilities

As the Single Audit Director, Caitlan will be responsible for overseeing the single audit portion of the engagement.

#### Experience

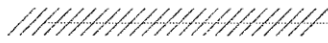
Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

#### Education & CPE

Caitlan graduated with her Master of Accountancy and graduated *cum laude* with her Bachelor of Science in Business Administration from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc.
- » Susan G. Komen Race for the Cure (Volunteer)
- » Beta Alpha Psi (Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

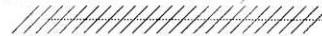




## D. Engagement Team

### Résumés

*Caitlan Walker, CPA*



## Relevant Experience

### Nonprofits

- » The Arc of Volusia, Inc.
- » CareerSource Brevard
- » CareerSource Flagler Volusia
- » CareerSource Research Coast
- » Child and Family Connections, Inc.
- » Clay County Economic Development Corporation
- » College Arms Towers, Inc.
- » Community Legal Services of Mid-Florida, Inc.
- » Daytona Area Senior Services, Inc.
- » Daytona Beach Area Association of Realtors
- » DeEtte Holden Cummer Museum Foundation, Inc.
- » Early Learning Coalition of Flagler and Volusia Counties, Inc.
- » Economic Development Commission of the Florida's Space Coast
- » Friends of Families Foundation, Inc.
- » Head Start Child Development and Family Services, Inc.
- » The House Next Door, Inc.
- » Legal Advocacy Center of Central Florida, Inc.
- » Pinellas Opportunity Council, Inc.
- » River to Sea Transportation Planning Organization
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » Southeast Volusia Habitat for Humanity, Inc.
- » Sunshine State One-Call of Florida, Inc.
- » Volusia County Fair Association, Inc.
- » Volusia/Flagler County Coalition for the Homeless, Inc.
- » Volusia/Flagler Young Men's Christian Association, Inc.
- » Windward Behavioral Care, Inc.

### Retirement/Pension

- » Legal Services in the Central Florida Region 403(b) Plan
- » Safe-Harbor 401(k) Profit-Sharing Plan for Rural Health Care, Inc. DBA Aza Health
- » Twin Oaks Juvenile Development Inc Safe Harbor
- » Volusia Transit Management, Inc. 401(k) Profit Sharing Plan and Trust
- » WJCT, Inc. Retirement Plan

### Municipalities

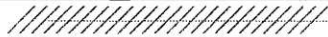
- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chiefland
- » City of DeLand
- » City of Edgewater
- » City of Holly Hill
- » City of Lake Helen
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of Starke
- » City of Titusville
- » Town of Astatula
- » Town of Cross City
- » Town of Inglis
- » Town of Malabar
- » Town of Melbourne Beach

### Counties

- » Baker County
- » Levy County
- » St. Johns County
- » Union County
- » Volusia County

### Other Governmental Organizations

- » Bridge Harbor Community Development District
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Halifax Area Advertising Authority
- » Housing Finance Authority of Volusia County
- » Indian River Lagoon Council
- » North Florida Broadband Authority
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » West Volusia Advertising Authority







## D. Engagement Team

### Résumés

# Benjamin Clark, CPA Senior Manager

**Benjamin has over seven years of experience providing accounting, auditing, and consulting services to nonprofit organizations and government entities throughout Florida. He is a key member of the firm's Nonprofit and Government Services Teams and the Accounting and Auditing Services Team.**

**Years with the Firm: 8**



### Engagement Responsibilities

Benjamin will be responsible for various aspects of the engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, and preparation of final audit reports.

### Experience

Benjamin works on compilations, audits, and reviews. Due to his in-depth knowledge of federal and state audit guidelines, the vast majority of his work focuses on government entities, higher education, and nonprofit organizations that receive substantial federal and state assistance subject to the OMB Uniform Guidance and the Florida Single Audit Act.

Benjamin recently made a presentation to the Big Bend Florida Government Finance Officers Organization on Internal Controls. He also is a frequent contributor for the James Moore Webinar Series. For the government series, he participated in the Single Audit and Yellow Book Update, GASB 87 Leases, and on ARPA. For the nonprofit series, he presented on Financial Literacy.

### Education & CPE

Benjamin received a Bachelor of Science in Accounting and Finance from Florida State University. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

## Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants (State and Local Government Committee)
- » Florida Government Finance Officers Association
- » Big Bend Chapter of the Florida Government Finance Officers Association
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc.
- » Leadership Tallahassee (Class 40)
- » Access Tallahassee
- » Omega Lamplighters, Inc. (Board Member)



# D. Engagement Team

## Résumés

*Benjamin Clark, CPA*

## Relevant Experience

### Nonprofits

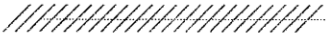
- » Another Way, Inc.
- » The Arc of Florida, Inc.
- » Bay Franklin Gulf Healthy Start Coalition, Inc.
- » Big Bend Cares, Inc.
- » Big Bend Homeless Coalition, Inc.
- » Big Brothers Big Sisters
- » Brehon Institute for Family Services, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » Celebration Baptist Church
- » Center for Fine Arts and Education
- » The Center for Health and Education, Inc.
- » Chipola Healthy Start Coalition, Inc.
- » Church of Eleven22
- » DISC Village, Inc.
- » The Family C.A.F.E., Inc.
- » Family Worship and Praise Center Community Development Corporation
- » Florida Art Education and Rehabilitation, Inc.
- » Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- » Florida Bandmasters Association, Inc.
- » Florida Catholic Conference, Inc.
- » Florida Council Against Sexual Violence, Inc.
- » Florida Music Education Association
- » Florida Orchestra Association, Inc.
- » Florida Recreation & Park Association
- » Florida School Music Association, Inc.
- » Florida Vocal Association, Inc.
- » Four Oaks Community Church, Inc.
- » Lee Conlee House
- » Office of the Public Guardian, Inc.
- » Thomasville Community Resource Center
- » Thomasville Road Baptist Church

### Education

- » Florida A&M University
- » Florida State University Department of Athletics
- » Florida State University International Programs, Inc.
- » Florida State University Research Foundation, Inc.
- » Tallahassee Community College Foundation
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » WFSU/WFSG-TV, Florida State University
- » WFSU/WFSQ/WFSW-FM, Florida State University

### Government

- » City of Carrabelle
- » City of Chattahoochee
- » City of Lynn Haven
- » City of Mexico Beach
- » City of Monticello
- » City of St. Marks
- » Town of Greenville
- » Town of Interlachen
- » Town of Jennings
- » Baker County
- » Clay County
- » Liberty County
- » Wakulla County
- » South Walton County Mosquito Control District







# D. Engagement Team

## Résumés

### Erik Wiebke, CPA Senior Accountant

Erik has several years of experience providing auditing and accounting services. His clients include nonprofits, government entities, employee benefit programs, and common interest realty associations.

Years with the Firm: 3



#### Engagement Responsibilities

Erik will assist in planning, performance of fieldwork, and preparation of the financial statements and reports.

#### Experience

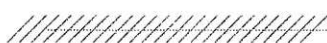
A certified public accountant in the state of Florida, Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits. As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

#### Education & CPE

Erik received a Master of Accounting and a Bachelor of Science in Accounting from Stetson University, and has been a licensed CPA Since November 2021. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Memberships

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





# D. Engagement Team

*Résumés*

*Erik Wiebke, CPA*  
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## Relevant Experience

<p><b>Nonprofits</b></p> <ul style="list-style-type: none"> <li>» CareerSource Brevard</li> <li>» CareerSource Escarosa</li> <li>» CareerSource Flagler Volusia</li> <li>» CareerSource Heartland</li> <li>» CareerSource Okaloosa Walton</li> <li>» CareerSource Polk</li> <li>» CareerSource Research Coast</li> <li>» CareerSource Tampa Bay</li> <li>» Florida PACE Funding Agency, Inc.</li> <li>» Southeast Volusia Advertising Authority</li> <li>» Sunshine State One-Call of Florida, Inc.</li> <li>» University of Florida College of Nursing</li> <li>» Volusia/Flagler County Coalition for the Homeless, Inc.</li> </ul> <p><b>Counties</b></p> <ul style="list-style-type: none"> <li>» Baker County</li> <li>» Clay County</li> <li>» Levy County</li> <li>» St. Johns County</li> <li>» Volusia County</li> </ul> <p><b>Other Governmental Organizations</b></p> <ul style="list-style-type: none"> <li>» Cedar Key Water and Sewer District</li> <li>» Flagler Schools (Internal Accounts)</li> <li>» Nassau County School District (Internal Accounts)</li> <li>» Volusia County Schools (Internal Accounts)</li> <li>» West Volusia Advertising Authority</li> </ul>	<p><b>Municipalities</b></p> <ul style="list-style-type: none"> <li>» City of Bunnell</li> <li>» City of Chiefland</li> <li>» City of Crescent City</li> <li>» City of Daytona Beach Shores</li> <li>» City of DeBary</li> <li>» City of Green Cove Springs</li> <li>» City of Hampton</li> <li>» City of Lake Helen</li> <li>» City of Madeira Beach</li> <li>» City of Palm Coast</li> <li>» City of Port Orange</li> <li>» City of St. Augustine Beach</li> <li>» City of St. Pete Beach</li> <li>» City of Starke</li> <li>» City of Titusville</li> <li>» Town of Indian Shores</li> <li>» Town of Interlachen</li> <li>» Town of Yankeetown</li> </ul>
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## D. Engagement Team

### Résumés

**Corinne LaRoche, CPA**  
**Lead Tax Partner**

**Corinne has over 10 years of experience providing accounting and consulting services to nonprofit organizations. She holds the AICPA Not-For-Profit Certification. As a result of her experience, she serves as an integral member of the firm's Nonprofit Services Team.**

**Years with the Firm: 12**



#### Engagement Responsibilities

Corinne will serve as the Engagement Tax Partner and will maintain responsibility and provide the quality control review for tax preparation. She will be available to address any tax-specific questions or concerns that arise throughout the year.

#### Experience

Corinne's primary focus is on serving the needs of nonprofit organizations, which includes addressing taxation issues in addition to providing audit and assurance services and accounting and controllership services. She also has served as a contracted CFO and provides CFO consulting services for several nonprofits. Corinne proactively develops solutions to help nonprofits improve their financial reporting and achieve their long-term goals.

She has worked with many entities and organizations that receive substantial federal and state assistance subject to OMB Uniform Grant Guidance and the Florida Single Audit Act. Corinne has assisted organizations prepare their Form 990 and remain in compliance with IRS rules and regulations.

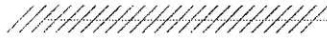
In addition to her client and board member experience, Corinne remains current on nonprofit reporting, taxation, and industry trends by maintaining her Not-For-Profit Certification through the AICPA and through participating in qualifying CPE courses. Recent presentations Corinne has made include Board Academy Training for the Community Foundation of North Central Florida and Unrelated Business Income Training for the University of Florida.

#### Education & CPE

Corinne received her Master of Accountancy and her Bachelor of Science in Accounting from the University of Florida. She has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- ❖ American Institute of Certified Public Accountants (Certified Member of the Not-For-Profit Section; Advanced Single Audit Certificate; LGBTQ+ Initiatives Committee Member)
- ❖ Florida Institute of Certified Public Accountants
- ❖ AGN North America (Executive Committee Advisory Committee Member)
- ❖ Community Foundation of North Central Florida
- ❖ Leadership Gainesville (Class 44)
- ❖ Racial Equity Training, Groundwater Institute
- ❖ Take Stock In Children Mentor





## D. Engagement Team

### Résumés

*Cerinne LaRoche, CPA*

### Relevant Experience

- » Big Bend Community Based Care, Inc.
- » CareerSource Capital Region
- » CareerSource Escarosa
- » CareerSource Flagler
- » CareerSource Florida
- » CareerSource Florida Crown
- » CareerSource Heartland
- » CareerSource Okaloosa Walton
- » CareerSource Pasco Hernando
- » CareerSource Research Coast
- » CareerSource Tampa Bay
- » CDS Family & Behavioral Health Services, Inc.
- » Communities Connected for Kids, Inc.
- » The Consortium of Florida Education Foundations
- » Corrections Foundation, Inc.
- » Daytona Beach Area Association of Realtors, Inc.
- » DeEtte Holden Cummer Museum Foundation, Inc.
- » DISC Village, Inc.
- » The Education Foundation of Alachua County, Inc.
- » Florida Atlantic University (FAU) Finance Corporation
- » FAU Foundation
- » Florida Federation of Music Clubs, Inc.
- » Florida Movers & Warehousemen's Association, Inc.
- » Florida Research Consortium
- » Florida State University Research Foundation, Inc.
- » Gainesville Area Chamber of Commerce
- » Gainesville Sports Commission, Inc.
- » GatorCare Health Management Corporation
- » Helping Hands Rescue
- » Holy Trinity Episcopal Church
- » India Cultural & Educational Center, Inc.
- » International Alliance for Invitational Education
- » Jefferson Senior Citizen Center, Inc.
- » Journey North
- » Koch Foundation, Inc.
- » Lee's Place, Inc.
- » Legal Aid Foundation, Inc.
- » Lube Foundation, Inc.
- » Mid-Florida Area Agency on Aging, Inc. DBA Elder Options
- » One Voice for Volusia, Inc.
- » Park of the Palms, Inc.
- » Safety Shelter of St. Johns County, Inc. DBA Betty Griffin House
- » School for Integrated Academics and Technologies, Inc. (SIATech) - Gainesville
- » School of Arts and Sciences, Inc.
- » Seaside School Foundation, Inc.
- » St. Johns River Water Management District
- » Sunshine State One-Call of Florida, Inc.
- » Suwannee River Area Council of the Boy Scouts of America, Inc.
- » Suwannee River Economic Council, Inc.
- » Suwannee Valley Community Coordinated Child Care, Inc.
- » Transitional Living of North Central Florida, Inc. DBA Center for Independent Living of North Central Florida
- » United For Families, Inc.
- » United Way of North Central Florida
- » University of Central Florida Athletic Association, Inc.
- » University of Florida College of Nursing Faculty Practice Association, Inc.
- » University of Florida Development Corporation
- » UF Foundation, Inc. Retirement Plan
- » University of Florida Self-Insurance Program
- » Westside Baptist Church
- » WJCT, Inc. and WJCT Foundation, Inc.
- » WUFT-TV and FM - University of Florida
- » WUSF/WSMR-FM - University of South Florida
- » WUSF-TV and FM - University of South Florida





## D. Engagement Team

### Résumés

# Alicia Welch, CPA Senior Tax Manager

Alicia has over 25 years of accounting, tax and compliance experience, specializing in tax-exempt organizations, in particular 501(c)(3) entities.

Years with the Firm: 1



### Engagement Responsibilities

At James Moore, Alicia works exclusively with tax-exempt organizations, in particular 501(c)(3) entities. She consults with them on issues including protection of their exemptions and correct disclosure of activities on their annual returns, while overseeing the work of other tax personnel at the firm to help ensure quality control.

### Experience

Alicia has worked with a wide range of tax exempt clients throughout her career, from small start-ups with a completely volunteer staff to multi-entity, international organizations. This allows her to better understand clients and tailor recommendations to their current situation and future goals.

### Education & CPE

Alicia earned a Bachelor of Business Administration - Accounting and Master of Science Accounting from Texas Tech University. She is a Certified Public Accountant in Texas.

### Memberships

- » American Institute of Certified Public Accountants (AICPA) (AICPA)
- » National Association of College and University Business Officers (NACUBO)
- » National Grants Management Association (NGMA)
- » Tax Exempt & Government Entities (TEGE)
- » Texas Society of Certified Public Accountants (TXCPA)

### Relevant Experience

- » 71MVP, Inc.
- » ARC of Alachua County
- » The Christian Agency for Israel-USA
- » Community Partnership for Children
- » Cumber Museum
- » Disabled American Veterans Department of Florida
- » Early Learning Coalition of Flagler and Volusia Counties
- » Florida Atlantic University Foundation
- » Florida Trail Association
- » Gainesville Regional Soccer League
- » The Greater Sum
- » Helping Hands Clinic
- » House of Hope of Alachua County
- » Impact Florida
- » Intercountry Adoption Accreditation & Maintenance Entity
- » Myers & Briggs Foundation
- » NC State Student Aid Association
- » NMB Organization
- » Partnership for Strong Families
- » Premedical Chap. of the American Medical Student Assn.
- » Rex & Brody Foundation
- » Service Management Solutions
- » Sira
- » SMA and SMA Foundation
- » United Way of Volusia Flagler





## D. Engagement Team

### Résumés

# Kacy McLendon Senior Tax Accountant

Kacy has 20+ years of experience with 990s, federal and state UBIT, and nonprofit tax consulting, as well as business and personal taxation and QuickBooks consulting.

Years with the Firm: 22



#### Engagement Responsibilities

Kacy will be responsible for the completion of the IRS Form 990.

#### Experience

Kacy focuses primarily on taxation issues faced by nonprofit organizations, including those associated with universities. In her tenure with the firm, she has prepared IRS Form 990 for over 100 nonprofits and given time-tested tax advice to help them reach their goals.

#### Education

Kacy has a Bachelor of Science in Accounting from the University of Central Florida and an Associate of Arts from Daytona State College.

#### Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » National Association of College and University Business Officers



# D. Engagement Team

## Résumés

*Kacy McLendon*  
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## Relevant Experience

- » Atlantic Center for the Arts
- » Boys & Girls Club of Volusia Flagler County, Inc.
- » Cade Museum Foundation, Inc.
- » Care Diversified of Lake County, Inc.
- » CareerSource Brevard
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Tampa Bay
- » CDS Family & Behavioral Health Services, Inc.
- » Child Advocacy Center, Inc.
- » Choices in Learning, Inc.
- » Community Legal Services of Mid-Florida, Inc.
- » Community Outreach Services, Inc.
- » Community Partnership for Children, Inc.
- » Corrections Foundation, Inc.
- » Daytona Beach Area Association of Realtors, Inc.
- » Daytona Beach Area Convention & Visitors Bureau
- » DeLand Area Chamber of Commerce, Inc.
- » DISC Village Foundation, Inc.
- » DISC Village, Inc.
- » Early Learning Coalition of Flagler and Volusia Counties, Inc.
- » Easterseals of Northeast Central Florida, Inc.
- » Florida Atlantic University (FAU) Finance Corporation
- » FAU Foundation
- » Florida International University Athletics Finance Corp.
- » Florida International University Foundation
- » Florida International University Research Foundation
- » Florida Upsilon House Corp. of Sigma Alpha Epsilon
- » Foundation for Seminole State College of Florida
- » Friend Of Families Foundation, Inc.
- » Gator Boosters
- » Halifax Habitat for Humanity, Inc.
- » Haven Recovery Center, Inc.
- » Head Start Child Development and Family Services, Inc.
- » Helping Hands Rescue
- » Hitchcock's Charity Foundation, Inc.
- » Independence Village, Inc.
- » Legal Aid Foundation, Inc.
- » Museum of Arts & Sciences
- » Myers & Briggs Foundations, Inc.
- » New Smyrna Beach Garden Club, Inc.
- » North East Florida Addictions Network, Inc.
- » Ormond Main Street, Inc.
- » Partnership for Strong Families, Inc.
- » Pasco Hernando Jobs & Education Partnership
- » Rotary Club of Daytona Beach
- » Rural Health Care, Inc. DBA Aza Health
- » Safety Shelter of St John's County, Inc.
- » Serenity House of Volusia, Inc.
- » SMA Healthcare Foundation
- » SMA Healthcare, Inc.
- » Southeast Volusia Habitat for Humanity, Inc.
- » SunriseArc, Inc.
- » Sunshine State One-Call of Florida, Inc.
- » The Arc Volusia, Inc.
- » The Chiles Academy, Inc.
- » The Education Foundation of Alachua County
- » The Henry & Rilla White Youth Foundation
- » The House Next Door, Inc.
- » The Wolfsonian Museum
- » United Cerebral Palsy of East Central Florida, Inc.
- » United for Families, Inc.
- » United Way of Volusia-Flagler Counties, Inc.
- » University Village Apartments
- » USF Sun Dome
- » Volusia County Citizen's Dispute Settlement Project, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.
- » Volusia Manufacturers Association
- » Volusia/Flagler County Coalition for the Homeless, Inc.
- » WJCT, Inc. and WJCT Foundation, Inc.
- » WORC Haven, Inc.





## D. Engagement Team

### Résumés

Mike Sibley, CPA, LSS

Black Belt

Lead 401k Labor Partner

**Mike has nearly 25 years of experience providing high-level accounting, auditing, and consulting. Mike is the Partner-in-Charge of the Daytona Beach office.**

**Years with the Firm: 22**



#### Engagement Responsibilities

Mike will have complete and final responsibility for the 401k audit, from planning to presentation of the financial statements. He also is responsible for ensuring the highest quality of client service and technical competence.

#### Experience

Mike serves as the Partner-in-Charge of the Daytona Beach office. His experience spans various assignments, with a specific emphasis on employee benefit plan (EBP) audits. Mike's expertise lies in leading rigorous and detailed audits that align with the Department of Labor's rules and the intricacies of the Employee Retirement Income Security Act (ERISA). His deep understanding of the complexities and unique characteristics of these audits stems from his extensive experience in the field.

In addition to his audit expertise, Mike possesses a black belt certification in Lean Six Sigma. He leads our firm in delivering Lean Six Sigma services for clients across various industries, ensuring streamlined and efficient audit processes that add value beyond mere compliance.

Throughout his career, Mike has demonstrated his commitment to knowledge sharing and professional development. He has been invited to speak at the Strategic Nonprofit Alliance Partnership (SNAP), the Florida Government Finance Officers Association (FGFOA), local FICPA chapters, and the national Public Media Business Association on various topics, including those that directly impact the auditing of EBPs, such as fraud detection, data extraction, and internal controls.

#### Education & CPE

Mike received his Bachelor of Science in Business Administration from Saint Joseph's College in Maine, where he majored in Accounting and minored in Computer Science. He received a Black Belt certification in Lean Six Sigma through the Quality Group and a Green Belt Certification through Ohio State University. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

- » American Institute of Certified Public Accountants (Employee Benefit Plan Audit Quality Center Member and AICPA Peer Review Board)
- » Florida Institute of Certified Public Accountants
- » The Daytona Regional Chamber of Commerce (Board Member)
- » Volusia Manufacturing Association (Board Member)
- » The Arc of Volusia (Former Chairman of the Board)
- » Strategic Nonprofit Alliance Partnership, Inc. (SNAP)

#### Recognitions

- » Daytona Beach News-Journal's "40 under 40" 2009



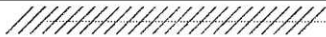
# D. Engagement Team

## Résumés

*Mike Sibley, CPA*  
////////////////////

## Relevant Experience

- » Costa Del Mar, Inc. 401(k) Retirement Plan
- » Life Management Center of Northwest Florida, Inc. 403(b) Plan
- » LifeSouth Retirement Plan
- » Microflex, Inc. 401(k) Plan
- » P & S Paving, Inc. 401(k) Profit Sharing Plan
- » Raydon Corporation 401(k) Plan
- » SMA Healthcare, Inc. 403(b) Plan
- » TMVC 401(k) Retirement Plan
- » Haven Recovery Center
- » Head Start of Pinellas County, Inc.
- » Intellivance
- » LifeSouth Community Blood Centers, Inc.
- » Madison County Memorial Hospital
- » University of Florida Department of Housing
- » Volusia Manufacturers Association
- » City of Flagler Beach
- » City of Marco Island (fraud investigation)
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » Town of Orange Park
- » Flagler County
- » Okaloosa County
- » Volusia County
- » Columbia County Sheriff's Office (litigation support)







## D. Engagement Team

### Résumés

**Katie Davis, CPA**  
**Quality Control Review**  
**Partner**

**Katie has nearly 20 years of public accounting experience, providing audit and consulting services for nonprofits, higher education organizations, and commercial entities.**

**Years with the Firm: 9**



#### Engagement Responsibilities

As the Quality Control Review Partner, Katie will perform the second partner review of the 401k audit reports. She will be available for the entire engagement team for all aspects of the engagement.

#### Experience

Katie leads the firm's Higher Education and Collegiate Athletics industry teams, but her expertise extends beyond these sectors to encompass EBP audits.

Katie reviews and oversees the audit of numerous EBP audits, verifying compliance with the Department of Labor's rules and the ERISA regulations. Her meticulous approach ensures our clients' plans are not only compliant, but also optimally structured for the benefit of their employees.

Certified in Lean Six Sigma, Katie helps organizations find ways to continue to change and grow, alongside the development of consistent and improved processes. This involves working one on one with members of an organization's leadership team to ultimately develop an effective flow between operational processes and accounting processes.

Katie also serves as a Peer Reviewer on the firm's peer review team, and she is regularly sought out by other firms to join their peer review teams because of her background in peer reviews of Yellow Book and EBP audits engagements.

#### Education & CPE

Katie received a Master of Accounting and a Bachelor of Science in Accounting from the University of Florida. She has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Memberships

- » American Institute of Certified Public Accountants (Member of Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » College Athletic Business Management Association
- » Southern Association of College and University Business Officers
- » National Association of College and University Business Officers
- » Athletic Director U Collegiate Coaching Diversity Pledge third-party clearing house
- » National Educational Telecommunications Association
- » Public Media Business Association
- » U:SA (University Station Alliance)
- » FICPA's 26 under 36 (2015)
- » FICPA's Women to Watch Awards Finalist (2017)
- » Lead North Central Florida (Founder)
- » Junior League of Gainesville (Past Treasurer)







## D. Engagement Team

### Résumés

*Katie Davis, CPA*  
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### Relevant Experience

#### Nonprofits

- » CDS Family & Behavioral Health Services, Inc.
- » Child Advocacy Center, Inc.
- » Cypress Health Systems Florida, Inc.
- » Early Learning Coalition of Alachua County
- » The Education Foundation of Alachua County, Inc.
- » Family & Behavioral Health Services, Inc.
- » Florida Farm Bureau Federation
- » Florida Public Broadcasting Services, Inc.
- » The Florida Trail Association, Inc.
- » Gainesville Sports Commission
- » Girls Place, Inc.
- » Haven Recovery Center, Inc. Employee Benefit Plans
- » Koch Foundation, Inc.
- » Programming Services for Public Television, Inc.
- » Rural Healthcare, Inc. DBA, Aza Health Retirement Plan
- » SMA Healthcare, Inc. Employee Benefit Plans
- » WJCT, Inc. and WJCT Foundation, Inc.
- » WMNF-FM - The Nathan B. Stubblefield Foundation, Inc.

#### Higher Education

- » California State University - Sacramento Department of Athletics
- » College of Central Florida Foundation, Inc.
- » East Carolina University Department of Athletics
- » Florida Atlantic University (FAU) Department of Athletics
- » FAU Finance Corporation
- » FAU Foundation
- » Florida International University (FIU) Department of Athletics
- » FIU Foundation, Inc.
- » Foundation for Gateway College
- » FSU Research Foundation, Inc.
- » GatorCare Health Management Corporation
- » Houston Public Media
- » Northern Illinois University Department of Athletics
- » San Jose State University Athletics
- » The Bulldog Club, Inc.
- » University of Central Florida Athletics Association, Inc.
- » University of Florida (UF) Dean of Students Office

- » UF Development Corporation
- » UF Foundation, Inc.
- » UF Foundation, Inc. Retirement Plan
- » UF Historic St. Augustine
- » UF Investment Corporation, Inc.
- » UF Research Foundation, Inc.
- » UF Self Insurance Program
- » University Athletic Association, Inc. (UF)
- » Shands Healthcare Employee Benefit Plans/UF Health
- » University of New Hampshire Intercollegiate Athletics
- » University of North Carolina Wilmington Department of Athletics
- » University of North Dakota Athletics Department
- » University of North Florida (UNF) Foundation
- » UNF Financing Corporation
- » UNF Training and Services Institute, Inc.
- » Museum of Contemporary Art Jacksonville, Inc. (UNF)
- » University of Notre Dame
- » University of South Florida (USF) Department of Athletics
- » USF Sun Dome, Inc.
- » WDSC-TV - Daytona State College
- » WFSU/WFSG-TV - Florida State University
- » WFSU/WFSQ/WFSW-FM - Florida State University
- » WFCU-TV and FM - Florida Gulf Coast University
- » WMUK-FM - Western Michigan University
- » WNIJ/WNIU-FM - Northern Illinois University
- » WUCF-TV and FM - University of Central Florida
- » WUFT-TV and FM - University of Florida
- » WUOT-FM - University of Tennessee
- » WUSF/WSMR-FM - University of South Florida
- » WUSF-TV - University of South Florida
- » WUWF-FM - University of West Florida

#### Other Governmental Organizations

- » Baker County School District (Internal Accounts)
- » Bradford County School District (Internal Accounts)
- » St. Johns County School District (Internal Accounts)
- » St. Johns River Water Management District




# D. Engagement Team

## Résumés

**Christine Walker, CPA**  
**Senior Manager**

**Christine has nearly 15 years of experience assisting a variety of nonprofit organizations, government entities, and private businesses with their financial reporting.**

**Years with the Firm: 10**



### Engagement Responsibilities

Christine will be responsible for various aspects of the 401k audit engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, and preparation of final audit reports.

### Experience

Christine has significant expertise in EBP audits. While her experience spans various industries and sectors, including nonprofit organizations, governmental entities, construction, manufacturing, and other privately held companies, it is her work in EBP audits that sets her apart.

Christine has worked with a multitude of organizations and businesses, helping them navigate the complexities of EBP audits to ensure compliance with regulatory requirements. Her deep understanding of the Department of Labor's rules and the ERISA regulations is invaluable in these audits.

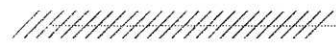
Christine's work helps improve financial reporting, streamline operations, and minimize the risk of non-compliance. In essence, she ensures these crucial EBPs are not only in compliance, but also optimized for the organizations and their employees.

### Education & CPE

Christine graduated with a Bachelor of Business Administration in Accounting from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association
- » Pine Trail Elementary Parent Teacher Association (Treasurer & Gold Rush Fundraiser Chair)
- » Cub Scout Pack 74 (Treasurer & Coordinator)







# D. Engagement Team

## Résumés

*Christine Walker, CPA*  
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## Relevant Experience

- » CareerSource Brevard
- » The Chiles Academy, Inc.
- » City of Cape Canaveral, Florida
- » City of Daytona Beach Shores, Florida
- » City of Edgewater, Florida
- » City of New Smyrna Beach, Florida
- » City of Ormond Beach, Florida
- » City of Palm Coast, Florida
- » City of Port Orange, Florida
- » City of Titusville, Florida
- » Cypress Head Golf Club
- » Daytona Beach Area Association of Realtors, Inc.
- » Daytona Beach Racing & Recreational Facilities District
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » The House Next Door, Inc.
- » Rural Healthcare, Inc. Pension Plan
- » Seacoast Utility Authority
- » SMA Healthcare, Inc.
- » SMA Foundation
- » SMA Healthcare 403(b) Plan
- » Town of Hilliard, Florida
- » Town of Welaka, Florida
- » UCF Athletic Association, Inc. 403(b) Plan
- » WORC, Inc.
- » Volusia Council of Governments
- » Volusia Transportation Planning Organization
- » WJCT, Inc. Retirement Plan





# E. Organization, Size, and Structure

About James Moore

## Every day you go above and beyond.

So do we.

### We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

James Moore is a full-service firm that provides all the traditional accounting, auditing, and tax services. But we're more than just an accounting firm; as a trusted business consulting resource, we provide additional services that cover a variety of needs. A relationship with our firm gives you access to professionals in strategic planning, leadership development, human resources, process efficiency, and other areas that can help you succeed. We operate as one firm and not as separate and distinct offices with segregated duties. By assigning engagement staff based on specialized industry teams and not geographic location, our staff collaborates on everything they do regardless of their assigned office location.



### OUR OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- » Daytona Beach
- » DeLand
- » Gainesville
- » Ocala
- » Tallahassee



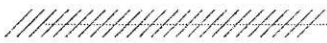
### OUR FIRM

- » Licensed as a certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For more than 55 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals (and by and large, we've succeeded!)



### OUR PEOPLE

- » 270+ highly skilled, professional, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce





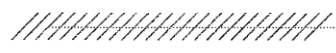
## E. Organization, Size, and Structure

### Offices and Staffing



### James Moore & Co., P.L.

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (partners)	22	5	1	13	1	2
Directors & Managers	64	18	3	29	5	9
Accounting Staff	89	20	7	34	10	18
Accounting & Controllership Staff	34	3	1	20	4	6
Technology Solutions Consulting Staff	16	4	1	10	-	1
Administrative Staff	46	8	4	22	8	4
<b>Total</b>	<b>271</b>	<b>58</b>	<b>17</b>	<b>128</b>	<b>28</b>	<b>40</b>
CPAs	83	24	4	38	4	13





# E. Organization, Size, and Structure

## Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

### Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



### National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 82 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



### AICPA Not-for-Profit Section

Because of our dedication to serving not-for-profit organizations, our firm is a member of the American Institute of Certified Public Accountants (AICPA) Not-for-Profit Section. Membership provides support and resources for Not-for-Profit professionals and business advisors.



### AICPA Employee Benefit Plan Audit Quality Center

Because of our dedication to serving EBPs, our firm is a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC). Membership in the EBPAQC means we are part of a community that is dedicated to improving the quality and consistency of EBP audits.



Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.



- » Named by *Forbes Magazine* as one of America's Top Recommended Tax & Accounting Firms since 2020.
- » *Accounting Today* named James Moore the #1 Best Firm for Women in 2020 and a Best Accounting Firm to Work For multiple times since 2015.
- » Recognized as a Best Firm for Women *and* for Equity Leadership by the Accounting MOVE Project, with 50% women partners in our firm.
- » *Florida Trend* has ranked James Moore as one of the Top 25 Accounting Firms in Florida since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a Top 200 Firm since 2010 (12 years running!).





## E. Organization, Size, and Structure

### James Moore Gold: Our Approach to Service Delivery

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with James Moore Gold, our time-tested consistent approach to service, we can ensure quality across the board.



**Communication** - We return emails and voicemails within 24 hours. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.



**Planning** - Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.



**Implementation** - *Lean Six Sigma* is a core component of how we work, including our audit and tax process. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.



**Technology** - James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Xccess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.



**Security** - To defend against data breaches and cyber attacks, data security and protection are a top priority. We work with Microsoft to ensure our IT team carries the highest levels of certification available. It's our way of making sure we have the most up-to-date knowledge of Microsoft products and systems.

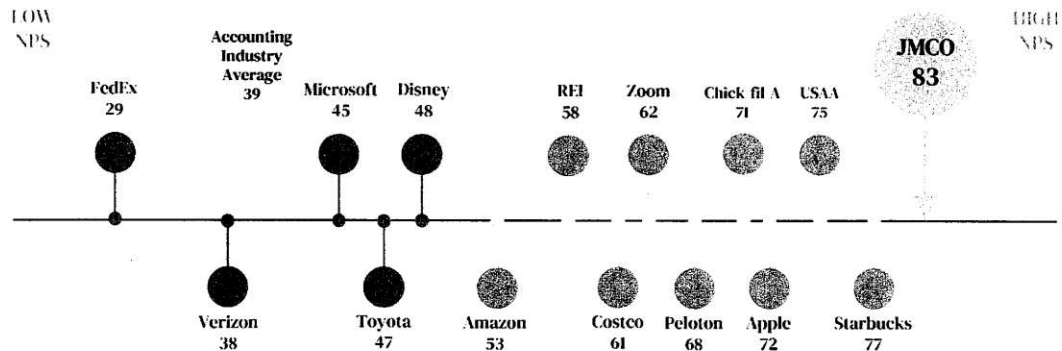


**Continuous Feedback** - We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

### Technical Expertise and Personal Service - The Best of Both Worlds

We're much more than just a compliance shop; we're focused on the entire picture of your operations - addressing your overall organization goals as well as your audit and accounting matters. With James Moore, you get a stellar combination of client service, technical knowledge, and world-class expertise with the accessibility you'd expect from a local service provider.

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues. This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks



# E. Organization, Size, and Structure

## *Independence*

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida, and the U.S. General Accounting Office's (GAO) *Government Auditing Standards*. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to The Agricultural and Labor Program, Inc. as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.

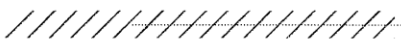
We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.



## *Conflict of Interest*

James Moore warrants we are not, to the best of our knowledge and belief, involved in any situation that might create, or appear to create, a conflict of interest with The Agricultural and Labor Program, Inc. and James Moore.

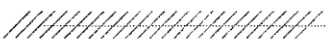
Further, James Moore confirms neither the firm, nor any employee has a business interest or a close family relationship with any The Agricultural and Labor Program, Inc. officer or employee who was, is, or will be involved in the selection, negotiation, drafting, signing, or administration of any contract to arise from the submission of this proposal.



## *Small-, Minority-, or Women-Owned Business*

James Moore & Co., P.L. is not certified as a small-, minority-, or women-owned business, but over 50% of the firm's partners are women. James Moore was recognized in 2020 as the nation's #1 Best Firm for Women by Accounting Today, and we support initiatives for diversity and inclusion as the third-party clearinghouse for the Collegiate Coaching Diversity Pledge.

Mr. Moore preferred the word "opportunity" rather than "obstacle." And that's how we see partnering with small-, micro-, minority-, woman-, or veteran-owned businesses – an opportunity to assist historically marginalized businesses. We understand the importance of diversity, equity, and inclusion in all we do, whether it's purchasing supplies from an certified vendor, hiring staff, or searching for the most qualified subcontractor based on an engagement's requirements.





## E. Organization, Size, and Structure

### Peer Review Overview

#### Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year—long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- » Method of assigning personnel to engagements
- » Hiring of qualified employees
- » Supervision of staff personnel
- » Independence policies & consultation policies (internal and external) on technical matters
- » Continuing professional development and training
- » Advancement and promotion of personnel
- » Acceptance and continuance of clientele
- » Inspection reviews of quality control policies & procedures

James Moore has successfully completed **15 triennial peer reviews** with no letters of comment or deficiencies ever reported. Our fifteenth peer review report, dated April 23, 2023, is found on the following page.

*You will see our peer review notes a "pass" rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements.*

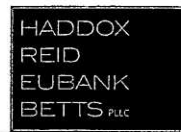
Although receiving a "pass" rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.





# E. Organization, Size, and Structure

## Peer Review Report



CPAs & Advisors

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

April 23, 2021

To the Members  
James Moore & Co., P.L.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2020. 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 in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2020, 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*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

One Jackson Place, Suite 500 • P.O. Drawer 22507 • Jackson, MS 39225-2507 • Ph: 601-948-2924 • Fx: 601-960-9154 • www.HaddoxReid.com





# F. Audit Approach to the Engagement

## Specific Audit Approach

### Understanding of the Scope of Services to be Performed

We understand the work to be performed, including an examination of financial statements, a financial audit, and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General. We also will prepare and submit the IRS Form 990 and IRS Form 5500.

### Independence

The firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence and are organizationally independent and will maintain an independent attitude and appearance.

### Lean Culture

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

- Does this provide value to our client?
- Does this provide value to James Moore?
- Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

### Audit Approach & Process

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and also are designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

For the purposes of this proposal, we've summarized our audit process into three distinct phases:

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase are presented on the following pages.







# E. Audit Approach to the Engagement

## Specific Audit Approach

### PLANNING

#### Continuance Considerations

Occurs 4-6 months before year-end. We consider items such as:

- » Feedback received from previous audit exit conferences with management
- » Meeting with management to discuss any significant or unusual activities that have occurred during the year or are expected to occur within the year

#### Pre-Planning Conversations

Occurs 1-3 months before year-end. We inquire about items such as:

- » Changes to intended services desired from our firm or the intended use of the financial statements
- » Changes in management or other key staffing areas
- » Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so the entire team remains updated.

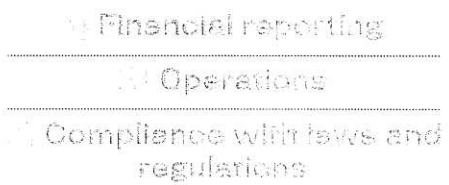
#### Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
  - Assessment of risk at the financial statement account balance level
  - Plan tests of controls, tests of compliance and substantive procedures
  - Communicate audit plan with all members of engagement team
  - Perform initial data extraction analysis of key accounts and transaction classes
  - Perform tests of controls and compliance
  - Evaluate results of testing and, if necessary, modify the audit plan

#### Internal Controls

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:



Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- » The five interrelated components of internal control:
  - (1) control environment
  - (2) risk assessment
  - (3) information and communication systems
  - (4) control activities
  - (5) monitoring
- » The entity's selection and application of accounting policies
- » The entity's use of information technology





# F. Audit Approach to the Engagement

## Specific Audit Approach

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- » For significant classes of transactions: An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- » For material accounts: An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- » For significant or fraud risks: An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

- » Obtain an understanding of the processes and flow of information through the transaction cycle.
- » Determine what can go wrong within the transaction cycle.
- » Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

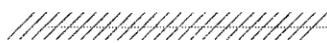
that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

**During the Planning Phase the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure fieldwork objectives and deadlines are met.**

**The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.**

**Note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.**





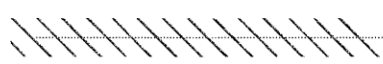
# F. Audit Approach to the Engagement

## Specific Audit Approach

### FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- » Perform substantive testing of account balances
- » Perform analytical procedures
- » Draft the audit report and management letters

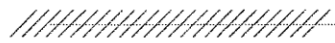


### REPORTING

- » Final review of the audit report and financial statements by Lead Partner
- » Final review by Quality Control Review Partner
- » Summarize results of work and findings
- » Obtain management representations
- » Engagement reporting to management and those charged with governance
- » Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:

- » Our report on the financial statements
- » Our report on internal control over financial reporting and on compliance and other matters
- » If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- » Our communication with those charged with governance
- » Our management letter required by Chapter 10,650, Rules of the State of Florida, Office of the Auditor General





# F. Audit Approach to the Engagement

## Auditing That Makes Sense

### Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

### Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting, and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are nearly paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

### Type and Extent of Analytical Procedures

Analytical procedures are an analytical integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

### Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

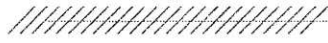
### Determining Laws and Regulations

#### Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

### Designing Audit Procedures

While compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.







## F. Audit Approach to the Engagement

### Tax Engagement

#### Nonprofit Tax Services Team

The work of our firm's Nonprofit Services Tax Team, which includes approximately 10 individuals, consists of tax compliance and consulting services. Tax compliance includes the preparation and review of all federal, state, and local tax returns, while consulting services revolve around the interpretation and application of existing tax laws. Nearly all transactions have alternate tax consequences and constant changes in tax laws require your tax situation to be monitored throughout the year.

#### Timeline

Information needed for the IRS Form 990 is collected during audit fieldwork. Preparation of the returns begins immediately following fieldwork. Waiting until this time ensures we have a final trial balance. The goal when completing the 990 is to present it during the same time the audited financial statements are presented to those charged with governance, however this is dependent upon the receipt of all available information and adequate time for management's review of the 990 prior to submitting it to the board for its review. If it is not feasible to present during this audit committee meeting, then we would anticipate presenting at a subsequently scheduled audit committee meeting.

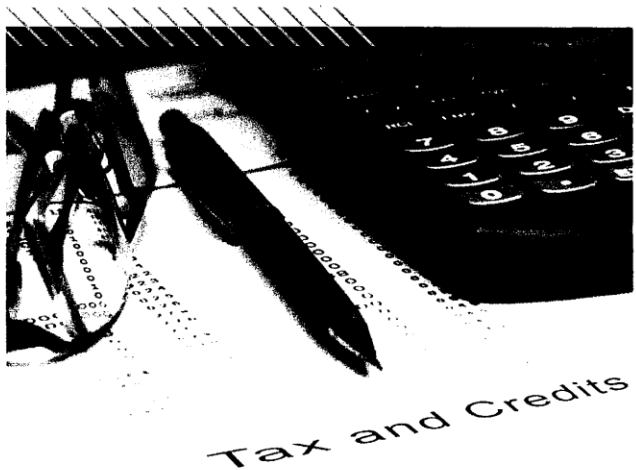
#### Overall Approach & Communication

We first schedule a meeting with individuals with your organization who will be involved with the preparation and review of tax reporting forms. We attempt to gather all information needed during the course of our audit fieldwork, to eliminate any duplicate requests from your staff. We will meet face to face with these individuals to address key issues which may include potential sensitive areas, and more technical areas. Reviewing the most recent Form 990, specific areas we may discuss would include state tax issues, unrelated business income tax (UBIT), if applicable, and related party transactions.

Following this initial meeting, we will provide appropriate staff with a workable Excel spreadsheet that allows you to address specific items. This document helps ensure we do not make redundant requests and, therefore, are courteous of your staff's time. As soon as our team has a draft available it is presented to appropriate members of your management and reviewed, allowing ample time for proposed changes and discussion, prior to submission to the board for their review. We will be available for questions during the completion of required tax forms and throughout the year. Standard questions will most likely be answered by phone, while more complicated items will be addressed in person.

#### Unrelated Business Income Tax for Not-For-Profit Clients

James Moore has extensive tax experience associated with unrelated business income tax issues for not-for-profit entities, most notably with unrelated business income tax resulting from private equity investments, and the extensive state tax filing requirements that result therefrom.





# F. Audit Approach to the Engagement

## Technology and Your Audit

One of our favorite components to our audit approach and the logistics of performing the audit relates to our use of the Citrix ShareFile software, particularly the ShareFile Request List. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the software is what truly maximizes the efficiency and effectiveness of communication in the audit process.

In short, rather than providing you with a request list via Excel or some other "traditional" means, we compile our request list in Excel and then import it into the ShareFile Request List. Each line on the imported list generates a "Task" in the ShareFile Request List. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits to how we utilize this software are as follows:

### Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to the ShareFile Request List, not only does it allow all individuals with access to follow through the same conversation surrounding any follow-up questions on an audit request, but it also allows individuals to be specifically tagged in a conversation so your team members spend less time having to filter through all the noise to find anything they might need to reply to.

ShareFile Request List: Requested Files

View Task 53

Task Details	Requested Files	Comments & Activity
<p>Status: For Review</p> <p>Request Date: 01/11/2023</p> <p>Due Date: 3/31/2023</p> <p>Category: Other Confirmations</p> <p>Assignee: June Steding and Susan Scroggham</p> <p>Description: Completed confirmations for distribution (we will send to third parties): Debt: Pinellas County, Pinellas County Tax Collector, Duke Energy</p>	<p>5 Reference files Delete all Add more</p> <ul style="list-style-type: none"> <li>DOC County Revenue Template - Published.docx</li> <li>DOC Dukes Energy Utility Tax and Franchise Fees - Published.doc</li> <li>DOC Debt Confirm Template - Published.docx</li> <li>DOC Grant Confirm Template - Published.docx</li> <li>DOC Revenue Confirm Template - Published.docx</li> </ul>	

### Task Assignment

Tasks can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals.

### Due Date Tracking

Each task is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

### Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your ShareFile Request List and view a real-time status update on the audit request list.

### Subsequent Year Rollforward

One of the ways that we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we export the final ShareFile Request List - inclusive of the "original" request list and any additional items/questions added - to use as the starting point for next year's request list. This allows you provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!



## E. Audit Approach to the Engagement Technology and Your Audit

ShareFile Request List:  
Auditor View

ID	Status	Request Date	Due Date	Description	Category	Assignee	Requested Files
35	In Progress	03/15/2023	03/15/2023	Final Trial Balance in Excel as of 8/30/2022	Financial Statements	June Steding Susan Scrogam	1
34	In Progress	04/04/2023	04/19/2023	For the following journal entries in the attached excel sheet, please provide the following:  1) Any applicable support (invoices, PO, etc) 2) Documentation of proper approvals	Journal Entry	June Steding Susan Scrogam	1
23	For Review	01/31/2023	03/31/2023	Completed confirmations for distribution (we will send to third parties) - Debt, Finley County, Pine (as County Tax Collector Duke Energy)	Other Confirmations	June Steding Susan Scrogam	4
32	For Review	01/31/2023	03/31/2023	Legal letter confirmations for distribution (we will send to attorneys)	Legal Confirmations	June Steding Susan Scrogam	2
31	In Progress	01/31/2023	03/31/2023	Please provide updated internal control narratives for Payroll, Cash Receipts, and any other	Narratives and Walkthroughs	June Steding	1
50	For Review	01/31/2023	03/31/2023	Please provide any other			
45	Complete	01/31/2023	03/31/2023	Please provide any other			

ShareFile Request List:  
Client View

ID	Status	Request Date	Due Date	Description	Assignee	Update	Action
1	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
2	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
3	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
4	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
5	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
6	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
7	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
8	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
9	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22
10	In Progress	10/20/2022	10/20/2022	Request for information regarding the 2022 audit	June Steding	1	10/20/22

ShareFile Request List:  
Comments & Activity

**View Task 29**

Task: [View Task](#) | [Requester: Hilary Cyr](#) | [Comments & Activity](#)

- Hilary Cyr assigned June Steding
- Hilary Cyr published this task
- Susan Scrogam uploaded VAD Debt Invoices.pdf (198.87 KB)
- Susan Scrogam submitted the task for review
- Task overdue?
- Hilary Cyr downloaded the file: VAD Debt Invoices.pdf
- Hilary Cyr commented: Please provide the invoice support for the vehicle lease payments (VAD) on and average (see details) (Attachment: 100.00\_131212)
- Hilary Cyr published the task
- June Steding uploaded Account Detail: 08/05-02-2022.pdf (133.74 KB)
- June Steding uploaded Lease Payment 1.pdf (156.61 KB)
- June Steding uploaded Lease Payment 2.pdf (122.6 KB)
- June Steding commented: @Hilary Cyr: Attached the payment support for the vehicle lease payments. After seeing the 100.00\_131212 as you requested.
- June Steding submitted the task for review
- Hilary Cyr downloaded the file: Account Detail: 200.00\_019.272.pdf
- Hilary Cyr downloaded the file: Lease Payment 1.pdf
- Hilary Cyr downloaded the file: Lease Payment 2.pdf

### Weekly Status Calls

While not a direct tool in the ShareFile Request List, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we're at in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

Overall, our implementation of the ShareFile Request List has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!





## F. Audit Approach to the Engagement

### *Timeline*

Our team understands the critical importance of meeting deadlines. We utilize an efficient audit process, which involves beginning with the end in mind and creating a comprehensive audit timeline in partnership with our clients.



Entrance Conference  
**July 2023**



Preliminary and Interim Procedures  
**August 2023**



Final Fieldwork  
**September and October 2023**



Exit Conference  
**October 2023**



Final Reports Issued  
**No Later Than November 10, 2023**



Formal Presentation to the Board  
**November 2023**

We hold ourselves and our clients accountable to ensure timely completion and delivery of engagements. Our ability to meet your deadlines depends on the quality, timeliness, and accuracy of your records. We also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments, changes in your accounting personnel, and/or untimely assistance could impact the audit timeline and affect our ability to meet your deadlines.





# F. Audit Approach to the Engagement

## Pricing

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. Although fees are important, they should not, in our opinion, be the sole factor in the selection of an audit firm for you. The choice of an accounting firm always should be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort to find a common ground for providing a high level of service at a reasonable rate. Our goal is to ensure your accounting needs are met in a manner one would expect from a trusted advisor.

Our proposed fees for the audit and tax services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner.

During the first year we anticipate spending an additional 100 hours (valued at approximately \$20,000) over the proposed budgeted hours. This time will be used to familiarize ourselves with your processes and additional items associated with a new client. As mentioned in our audit approach, this time will not be billed to you; therefore, it is not included in the proposed fees.

*If the fees presented do not fit within your budget constraints, we encourage you to contact us.*

**Our fees for the engagement for the fiscal years ending June 30, 2023 through June 30, 2027, are illustrated below. These include all direct and indirect costs including all out-of-pocket expenses.**

FISCAL YEAR ENDING	ALPI AUDIT	FORM 990	LEASE ASSISTANCE*	403b AUDIT	TOTAL
June 30, 2023	\$50,000	\$3,500	\$8,000	\$20,000	<b>\$81,500</b>
June 30, 2024	\$52,500	\$3,700	\$4,000	\$21,000	<b>\$81,200</b>
June 30, 2025	\$55,100	\$3,900	\$4,200	\$22,100	<b>\$85,300</b>
June 30, 2026	\$57,900	\$4,100	\$4,400	\$23,200	<b>\$89,600</b>
June 30, 2027	\$60,800	\$4,300	\$4,600	\$24,400	<b>\$94,100</b>

### \*Lease Assistance

We are pleased to provide the ALPI with assistance in the implementation of Lease Standard ASC 842 (the Standard). This new accounting standard, which requires all operating leases to be recorded as right-to-use assets with the related lease liability, is required to be implemented for the year ended June 30, 2023.

The services to be provided under this agreement will include the following each year:

- Assistance with the development and adoption of a lease accounting policy.
- Assistance with the identification and documentation of the ALPI's basis for incorporating or excluding any variable activity (options, renewals, etc.) in a lease.
- Calculation and summarization of the applicable payment schedules for all identified leases, including the present value calculations for purposes of calculating the lease asset and lease liability.
- Preparation of journal entries/adjustments to properly reflect the ALPI's lease activity.
- Initial preparation of all required note disclosures related to the implementation of the new Lease Standard for the ALPI's financial Standards for the fiscal year ended June 30, 2023 and updating in subsequent years.

Regardless of the level additional assistance provided by us for the lease calculation and summarization; the scope of the audited financial Standards has substantially changed. The level of additional assistance needed is based on our discussions Dennis Gniewek, CFO, and preliminary understanding of the ALPI's identified leases.



#### D. Review process

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, The Agricultural and Labor Program, Inc. has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

The Agricultural and Labor Program, Inc. may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors' proposals.

However, The Agricultural and Labor Program, Inc. reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, that the Offeror can propose.

The Agricultural and Labor Program, Inc. contemplates award of the contract to the responsible Offeror with the highest total points.

#### Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/~~she~~ is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a public accountant licensed on or before *(date of licensing)*. **10/14/1993**
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/~~she~~ is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/~~she~~ is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.





10. The individual signing certifies that he/~~she~~ has read and understands the following publications relative to the proposed audits:
- a. *Government Auditing Standards* (Yellow Book)
  - b. *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance")*
  - c. *Audits of Not-for-Profit Entities* (AICPA Audit Guide)
  - d. *Audits of State and Local Governments* (AICPA Audit Guide)
11. The individual signing certifies that he/~~she~~ has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this 6th day of July, 2023.

James Moore & Co., Inc.  
(Offeror's Firm Name)

James Halleran  
(Signature of Offeror's Representative)

James Halleran, CPA, Partner  
(Printed Name and Title of Individual Signing)