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MEETING NOTICE

AUDIT COMMITTEE

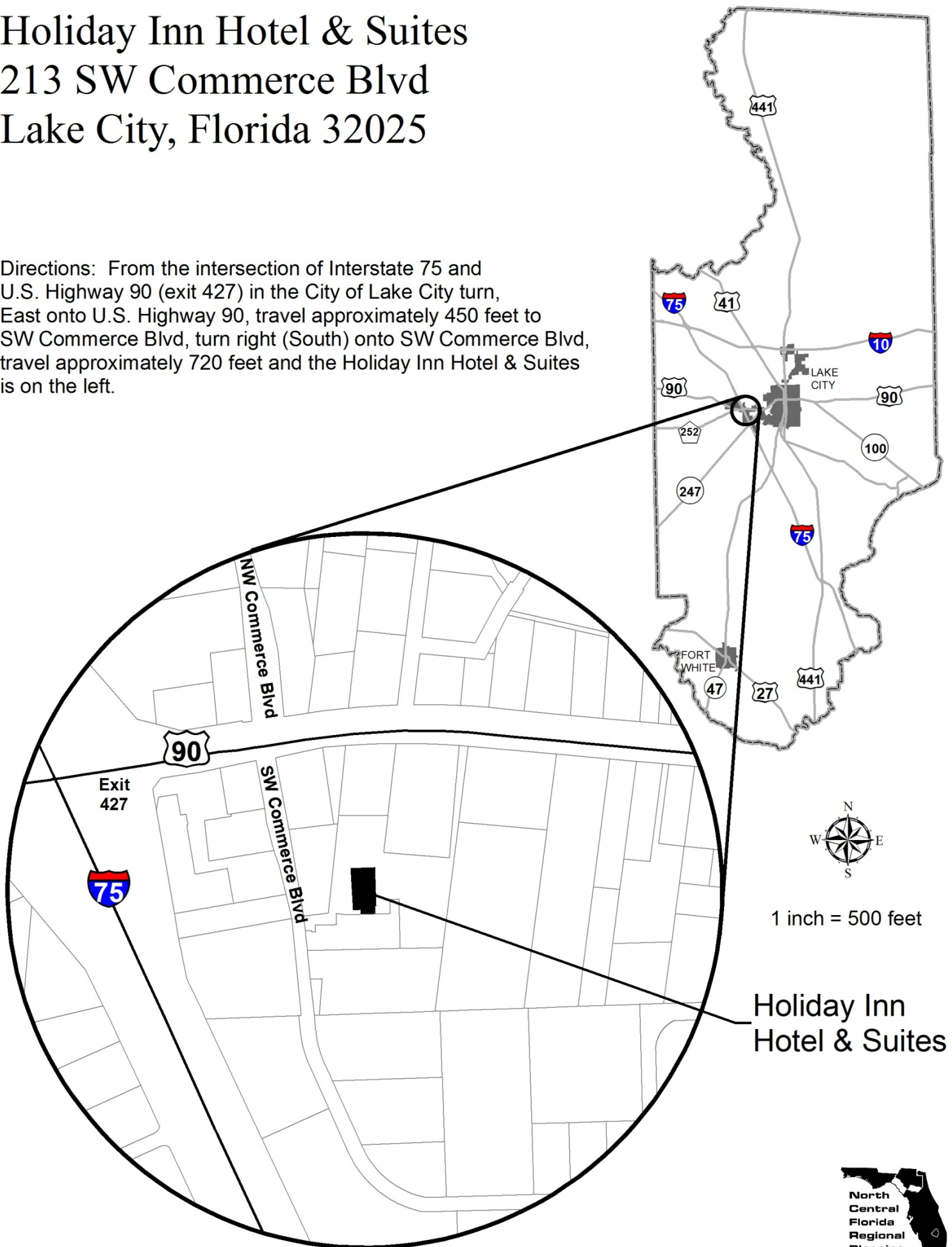
There will be a meeting of the Audit Committee of the North Central Florida Regional Planning Council on July 25, 2013. The meeting will be held at the Holiday Inn Hotel & Suites, 213 Southwest Commerce Boulevard, Lake City, Florida at 5:30 p.m.

(Location Map on Back)

Holiday Inn Hotel & Suites

213 SW Commerce Blvd
Lake City, Florida 32025

Directions: From the intersection of Interstate 75 and U.S. Highway 90 (exit 427) in the City of Lake City turn, East onto U.S. Highway 90, travel approximately 450 feet to SW Commerce Blvd, turn right (South) onto SW Commerce Blvd, travel approximately 720 feet and the Holiday Inn Hotel & Suites is on the left.



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AGENDA

AUDIT COMMITTEE

Holiday Inn Hotel & Suites
Lake City, Florida

July 25, 2013
5:30 p.m.

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| * I. | APPROVAL OF MINUTES - June 20, 2013 | 5 |
| * II. | REVIEW QUALIFICATIONS OF AUDITING FIRM | 7 |

* See Attachments

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AUDIT COMMITTEE
MINUTES

Holiday Inn Hotel & Suites
Lake City, Florida

June 20, 2013
5:30 p.m.

MEMBERS PRESENT

Rick Davis
Garth Nobles, Jr., Chair
Carolyn Spooner

MEMBER PRESENT VIA TELEPHONE

Lorene Thomas

MEMBERS ABSENT

Lauren Poe
Daniel Riddick

STAFF PRESENT

Scott R. Koons

The meeting was called to order by Chair Garth Nobles, Jr. at 5:32 p.m.

I. APPROVAL OF MINUTES - September 8, 2010

ACTION: Commissioner Davis made the motion, with a second by Commissioner Spooner, to approve the minutes of the September 8, 2010 Audit Committee meeting. The motion carried unanimously.

II. SELECTION CRITERIA FOR RANKING AUDITING FIRMS

ACTION: Commissioner Spooner made the motion, with a second by Commissioner Davis, to approve the selection criteria, consisting of ability of personnel - 30 points, experience - 35 points and ability to furnish required services - 35 points, for ranking auditing firms. The motion carried unanimously.

The meeting was adjourned at 5:37 p.m.

Garth Nobles, Jr., Chair

Date



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July 18, 2013

TO: Audit Committee
Rick Davis
Garth Nobles, Jr.
Lauren Poe
Daniel Riddick
Carolyn Spooner
Lorene Thomas

FROM: Scott R. Koons, AICP, Executive Director

SUBJECT: Review Qualifications of Auditing Firm

RECOMMENDATION:

Review and evaluate the auditing firm for interviewing.

BACKGROUND:

Please find attached a copy of a letter that was sent to auditing firms in the region requesting that they submit their interest in conducting audits as well as their qualifications. The Audit Committee will meet before the next Council meeting at 5:30 p.m. on July 25, 2013 to review the information submitted by the potential firm, at which time you will evaluate the firm.

The Committee is scheduled to meet in the Council offices at 12:30 p.m. on August 14, 2013 for the purpose of interviewing the firm. For any member who cannot attend the meeting in person, we will provide access to the meeting via conference call.

A final decision, based upon the recommendation of the Committee, will be made by the Council on August 22, 2013 for selection of an auditor. The Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area will be asked to make a similar selection at its September 30, 2013 meeting.

In response to our request, one firm, Powell & Jones Certified Public Accountants, has submitted information concerning their qualifications and experience. Please find attached a copy of their proposal for your review and an evaluation sheet.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachments

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June 24, 2013

Powell & Jones, CPA
1359 SW Main Blvd
Lake City, FL 32025

RE: Procurement of Auditing Services
Request for Proposals

Dear Sir/Madam:

As an association of local governments, the Council is required to have a combined annual audit of its finances, including its retirement plan, conducted for the fiscal year ending September 30. Council policy is to select a firm to perform audits for three consecutive years providing performance continues to be satisfactory as evaluated each year.

Furthermore, since the Council maintains the financial records of the Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area, the Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area usually engages the same firm to conduct its audits.

If you are interested in conducting such audits, please submit a written proposal. The proposal must provide information demonstrating that your firm is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy addressing the ranking criteria which will be used to determine the selection of an auditor. The ranking criteria includes the following.

1. Ability of personnel to perform work (30 points);
2. Experience (35 points); and
3. Ability to furnish required services (35 points).

In addition, a copy of your Certified Public Accountant certificate documenting that you are duly licensed pursuant to Chapter 473, Florida Statutes, must also be submitted with your proposal. We request that the proposal be submitted no later than 3:00 p.m., Eastern Daylight Savings Time, on July 15, 2013.

The Council's Audit Committee will rank the firms in order of priority on July 25, 2013. It is understood that specific discussions of approach to the audit, fees and related matters will take place during an interview, which is scheduled for August 14, 2013.

If you have any questions concerning this matter, please do not hesitate to contact Tony Marshall, Finance Director, at 352.955.2200, ext. 107.

Sincerely,

Scott R. Koons, AICP
Executive Director

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NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
 AND THE
 METROPOLITAN TRANSPORTATION PLANNING ORGANIZATION FOR THE GAINESVILLE URBANIZED AREA
 PROCUREMENT OF AUDITING SERVICES
 SELECTION OF AUDITOR

FIRM	ABILITY OF PERSONNEL (MAXIMUM 30 POINTS)	EXPERIENCE (MAXIMUM 35 POINTS)	ABILITY TO FURNISH REQUIRED SERVICES (MAXIMUM 35 POINTS)	TOTAL POINTS	RANK ORDER
1. Powell & Jones Certified Public Accountants 1359 S.W. Main Blvd. Lake City, FL 32025					

 Signature of Audit Committee Member

 Date

 (Print Name of Audit Committee Member)

**NORTH CENTRAL FLORIDA REGIONAL
PLANNING COUNCIL**

PROPOSAL FOR AUDITING SERVICES

July 15, 2013

**NORTH CENTRAL FLORIDA REGIONAL
PLANNING COUNCIL**

PROPOSAL FOR AUDITING SERVICES

July 15, 2013

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Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200
Fax: 386 / 719-5504
powellandjones@bellsouth.net

July 15, 2013

North Central Florida Regional
Planning Council
2009 N.W. 67th Place, Suite A
Gainesville Florida 32653-1603

Attn: Scott R. Koons, AICP
Executive Director and the Audit Committee

Ladies and Gentlemen:

We appreciate the opportunity to present our firm to you for your evaluation of our qualifications to serve as Auditor for North Central Florida Regional Planning Council (the Planning Council) and Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area (MTPO). We hope that a review of our qualifications will differentiate our firm from others in the following important areas.

OUR EXPERIENCE IN GOVERNMENTAL AND NON-PROFIT AUDITING

We currently perform audits and related accounting and management advisory services for forty-two governmental and public agency clients. Our two firm partners are fully qualified under governmental auditing standards and Florida law to serve on this assignment. Due to the flexibility of our smaller size, one or both of us will assist you on your audits, as we have done for the past years. We will continue this in the future and thus will assure you of receiving the best audits possible. All of our staff members who will assist us on this engagement have also worked on the Planning Council's past audits as well as many other audits with similar funding and operations as the Planning Council and MTPO.

OUR EXPERIENCE IN WORKING WITH THE NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

During the past several years, we have served as Auditor for the Planning Council, and also for the Council's Employee Pension Plan Trust and for the Metropolitan Transportation Planning Organization for the Gainesville Urbanized Area (MTPO). During this period, we have strived to work beneficially with your staff in meeting the various report completion and presentation timelines. Over this period, we have gained an in depth knowledge of the Planning Council and MTPO. We believe this will be advantageous to the Planning Council and MTPO in receiving the best audits possible at the lowest cost. Certainly, we stand on our past record of service to you as the standard of our future service levels.

Working in cooperation with the Planning Council's staff, we have implemented the following enhancements to the Planning Council audits during the past years:

1. The MTPO financial records have been fully separated from those of the Planning Council, which has allowed the MTPO audit to be conducted at the same time as the Planning Council.
2. The Original Florida Tourism Fund has been established as a separate fund within the Planning Council and its financial transactions are fully audited and separately reported in the Planning Council report.
3. Rather than being audited every three years as in the past, the Employee Pension Plan Trust is now audited annually and is included in the annual Planning Council audit report.

Also over the years, we have had many occasions to interact and work with the North Central Florida Regional Planning Council. This has primarily been through working for our clients on projects with which the Planning Council was serving as grant administrative consultants. Through this work, we have become acquainted with the Planning Council's key professional staff and believe we have exhibited to them the high professional quality of our Firm's work. We believe this will give us a continuing unique and valuable insight into the Planning Council's activities as well as give the Planning Council greater assurance as to the quality of service they can expect from us.

OUR COMMITMENT TO PROVIDING YOU WITH A HIGH LEVEL OF SERVICE ON A YEAR ROUND BASIS

We hope that your review of our attached governmental client list and associated information, and our long-standing reputation bring out the following major points which we believe differentiate our firm from other area accounting offices:

1. We serve a wide range of governmental and not-for-profit clients in size and complexity; yet we provide all clients with the same high quality and responsiveness of service.
2. We have eight governmental auditors who work nearly full time on our primarily governmental accounting and audit practice. Unlike other firms with substantial tax and business accounting practices, we are not impeded by "tax season" and other private business-related deadlines.

Because our staff primarily works in the governmental and not-for-profit area, we are able to also concentrate our continuing education and reference library in this very specialized area of accounting.

3. We try to meet our clients' total accounting and auditing needs and assist them in fiscally strengthening their organizations. We practice constructive auditing and emphasize effective budgetary planning and control. We always welcome the opportunity to provide management advisory services as requested by our clients and as allowed by professional standards.
4. Most of our client engagements represent long-standing relationships, in spite of the increasingly competitive environment of governmental and public agency auditing. This certainly reflects the level of satisfaction our clients have with our services.

Because our partners will continue to work directly on your audits, North Central Florida Regional Planning Council and the MTPO can be assured of this same high level of services. We invite Planning Council officials to call any of our clients for service references and we have provided appropriate telephone numbers for that purpose.

OUR EMPHASIS ON QUALITY

We have undergone our eighth quality control peer review, which is required every three years of firms that perform governmental audits. In this review, we again received an unqualified (clean) opinion on our system of quality control as we have received on all of our reviews. Our peer review report is attached.

OUR COMPETITIVE FEE STRUCTURE

To remain effective in competitive governmental and public agency engagements, we have developed modern audit procedures such as computer assisted working papers, "paperless" audit software and automated report preparation. These techniques will allow us to continue to assist you in providing quality audits in a timely manner, and at a reasonable cost.

Like most other governmental and public organizations, we know North Central Florida Regional Planning Council and the MTPO have limited resources to fund the annual audits, and we are very cognizant of this constraint. Due to our lower overhead and many years of working with governmental and non-profit organizations, you can be assured that we will offer you a lower overall fee structure than many of our competitor firms.

If we are appropriately ranked and given the opportunity to submit a fee proposal for this engagement, we will not charge you for travel between Lake City and your office location in Gainesville. We will absorb that expense in our general office overhead.

We look forward to the opportunity of serving as your auditor. Please let me know if I can provide you with any additional information on our firm.

Sincerely,

POWELL & JONES, CPAs



Richard C. Powell
Certified Public Accountant

RCP/erh
Attachments

PROFILE OF FIRM

POWELL & JONES

Powell & Jones was formed in 1983 as the result of Richard Powell withdrawing from the firm of Foreman, Kelly, Powell, and Ruff, a firm he co-founded in 1975. The office is located in Lake City, Florida and has a current full-time staffing of three professional certified public accountants, three accountants, and one paraprofessional. All of our professional positions work exclusively in the area of governmental and non-profit auditing and accounting.

Our unique organization allows our audit professionals to work year round on governmental related audits and thus maximize their career experiences in this specialized area of accounting. This organization and practice emphasis also allows them to take nearly all of their annually required forty hours of continuing education in the governmental related field.

We are also pleased that we have already undergone six quality reviews as required by the AICPA and Government Auditing Standards, and received an unqualified opinion on our system of quality control for each review.

MISSION STATEMENT

It is the mission of Powell & Jones to be the best and most innovative provider of audit and accounting services to our clients within the market segments we have selected to serve. Our goal is that each of our clients will be more efficient, more profitable, more accountable, and have better operations due, in part, to the services that we have provided.

ABILITY OF OUR PERSONNEL TO PERFORM YOUR WORK

As we have done for all past years, we will commit to continue utilizing Richard or Marian Powell as the primary, on-site supervisory auditor for the audits of the Regional Planning Council and MTPO. Because we know that these services will be performed during November and December of each year, we will continue to reserve these field work time slots for the benefit of our services to the Planning Council and MTPO.

As we have also practiced over the past years, we will utilize additional staff from our office to assist us in completing the field work in an efficient manner. Each of the staff members we utilize will have also previously worked on audits of the Regional Planning Council and MTPO.

As indicated on the enclosed resume information, both Richard and Marian have worked on over 400 governmental audits during their careers, most of which were for Regional Planning Council members. Richard has also worked on all past audits of the Planning Council and MTPO.

OUR EXPERIENCE IN PERFORMING GOVERNMENTAL AUDITS

As discussed throughout our proposal, Powell and Jones, CPAs has built its practice on serving governmental clients in the North Central Florida area. As shown on our attached current governmental client listing we serve the following types of local governments:

- 4 counties
- 19 cities
- 8 independent special districts

Through our services to these clients over the years we have audited a wide range of grants and funding contracts, similar to those utilized by the Planning Council and MTPO.

More appropriately included in our experience is our services to the Planning Council and MTPO over the past years. This has encompassed the following significant changes for these organizations which affected their financial transactions and auditing requirements:

1. Change in key Finance Department employees (twice).
2. Change in financial software (twice).
3. Change in method of contract billing (from full cost allocation to fixed price variation).
4. Change in Executive Director.

Though all of these changes we believe we have gained a greater understanding and competence regarding the accounting and auditing requirements of the Planning Council and MTPO which will allow us to continue to perform these auditing services in a very efficient and cost-effective manner.

OUR ABILITY TO FURNISH THE REQUIRED SERVICES

Due to its regional nature and the fact that all of its members are geographically dispersed and generally have many time commitments relating to their governmental entities, the Planning Council and MTPO must have fairly rigid timeframes for the various stages of completing, reviewing and finally delivering their audits to their governing bodies.

Over the past years, we have been very sensitive to these time requirements and have always met them. We will commit to continuing to do this in the future.

We will also continue to strive to fully inform the financial staff and Finance Committees of the Planning Council and MTPO of the results of our audits and financial status and performance of the two entities. We believe this is probably the most important aspect of our audit services to the Planning Council and MTPO.

It is also very important to note that the Planning Council and MTPO audit reports are filed with many different grantor agencies as required by the contract terms of the many types of grants received by the Planning Council and MTPO over the past years. To our knowledge, no grantor agency has had any issue with or not fully accepted the audit reports prepared by us for the Planning Council and MTPO.

RICHARD C. POWELL, CPA

Education Background

B.S. degree in Finance, Florida State University
Upper division accounting courses, Florida State University
and University of North Florida
Professional development courses in local government
accounting and auditing
2011-12 - 64 hours Non-profit/governmental auditing
2010-11 - 20 hours Non-profit/governmental auditing
2009-10 - 55 hours Non-profit/governmental auditing
2008-09 - 25 hours Nonprofit/governmental auditing
2007-08 - 70 hours nonprofit/governmental auditing
2006-07 - 24 hours Nonprofit/governmental auditing
2005-06 - 64 hours Nonprofit/governmental auditing
2004-05 - 16 hours Nonprofit/governmental auditing

Career Experience

Powell & Jones, CPA's - General Partner

DeRosia & Powell, CPA's - General Partner

Foreman, Kelly, Powell & Ruff - General Partner

During public accounting career, developed the extensive local government and non-profit practice of present clients listed for whom services provided included auditing, accounting, and management advisory services. This practice has been developed and maintained over a continuous thirty year period.

Bureau of Local Government, Office of State Comptroller, Program Accounting Manager.

- Served as co-chairman of committee and performed technical draft work on the uniform local government accounting system prescribed to Florida cities pursuant to Section 218.33, *Florida Statutes*.
- Assisted in development the current state annual reporting system followed by all Florida local governments.
- Attended and participated in local government accounting seminars as a representative of the State Comptroller's Office.

Professional and Civic Organizations

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants - Committee on State and Local Government
Columbia County 2005 Business Person of the Year
Haven Hospice of Suwannee Valley - Capital Campaign Steering Committee Co-Chair (raised \$3 million)
Kiwanis Club - Past Lt. Governor, President, Vice-President, Treasurer, Secretary, Board of Directors
Columbia County Boy's Club - past Treasurer, Board of Directors
Lake City/Columbia County Chamber of Commerce - Administrative Committee
North Florida Youth Sports Foundation, Inc. - Treasurer
First United Methodist Church - Chairman of Finance
Lake City Country Club - Past President, Past Treasurer

Licensee Details**Licensee Information**

Name: **POWELL, RICHARD CRAIG JR (Primary Name)**
 (DBA Name)

Main Address: **1359 SW MAIN BLVD**
LAKE CITY Florida 32025

County: **COLUMBIA**

License Mailing:

LicenseLocation: **1359 SW MAIN BLVD**
LAKE CITY FL 32025

County: **COLUMBIA**

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC0005655**

Status: **Current,Active**

Licensure Date: **06/10/1976**

Expires: **12/31/2014**

Special Qualifications **Qualification Effective**

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MARIAN JONES POWELL, CPA

Educational Background

B.S. degree in Accounting - University of Florida
Post-graduate work in computer science
Professional development courses in local government
accounting and auditing
2011-12 - 60 hours Non-profit/governmental auditing
2010-11 - 20 hours Non-profit/governmental auditing
2009-10 - 55 hours Nonprofit/governmental auditing
2008-09 - 25 hours Nonprofit/governmental auditing
2007-08 - 60 hours Nonprofit/governmental auditing
2006-07 - 24 hours Nonprofit/governmental auditing
2005-06 - 64 hours Nonprofit/governmental auditing
2004-05 - 24 hours Nonprofit/governmental auditing

Career Experience

Powell & Jones, CPAs - General Partner

DeRosia & Powell, CPAs - Senior Accountant

Foreman, Kelly, Powell & Ruff - Senior Accountant

During public accounting career, specialized in local government auditing and performed a wide range of services to present local government clients.

Professional and Civic Organizations

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Lake City/Columbia County Chamber of Commerce
First United Methodist Church - Treasurer, Adult Sunday School Teacher, Certified Lay Speaker
Columbia County Literacy Council - Reading Teacher
First United Methodist Church of Lake Butler - Pastor
Haven Hospice - Family Volunteer
Columbia County Jail Ministry

Licensee Details**Licensee Information**

Name: **LESLIE, MARIAN JONES (Primary Name)**
 (DBA Name)
 Main Address: **1359 SW MAIN BLVD**
LAKE CITY Florida 32025
 County: **COLUMBIA**
 License Mailing:

LicenseLocation: **1359 SW MAIN BLVD**
LAKE CITY FL 32025
 County: **COLUMBIA**

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0008051**
 Status: **Current,Active**
 Licensure Date: **09/14/1979**
 Expires: **12/31/2014**

Special Qualifications **Qualification Effective**

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JENNIFER M. MAULDIN

Educational Background:

B.S. Degree in Accounting – Grand Canyon University
A.A. Degree – Santa Fe Community College

Professional development courses in local government
accounting and auditing:
2011-12 – 40 hours Governmental/Non-profit Auditing
2010-11 – 46 hours Governmental/Non-profit Auditing

Career Experience:

Powell & Jones, CPA – Staff Accountant – 2 years

Frank Smith, Inc./Regatta Home Builders/PetroReal, Inc. – Full Charge Bookkeeper – 2 years

Ginnie Springs Outdoors, LLC – Assistant Bookkeeper/Store Manager – 3 years

Significant Accounting Duties:

Substantial work on:

- 9 County Audits – including Single Audit compliance
- 13 City Audits – including Single Audit compliance and full preparation of financial report in accordance with GASB 34
- 6 Special District Audits
- 14 Non-for-Profit Organization Audits – including Single Audit compliance and full preparation of financial report
- 4 Workforce Board Audits – including Single Audit compliance and eligibility testing

TIFFANY MICHELLE KNAGGE

Education Background

B.S. degree in Finance – University of North Florida
Professional development courses in local government
accounting and auditing
2009-10 – 40 hours Nonprofit/governmental auditing
2008-09 – 43 hours Nonprofit/governmental auditing
2007-08 – 74 hours Nonprofit/governmental auditing
2006-07 – 24 hours Nonprofit/governmental auditing

Career Experience

Public Accounting:
Powell and Jones, CPA's – Staff Accountant – 5 years

Significant Accounting Duties

Substantial work on:

- **8 Workforce Boards – Transaction testing to eligibility testing**
- **8 County Audits - including compliance for single audits**
- **30 City Audits – including full preparation of financial reports in compliance with GASB 34**



Fowler, Holley, Rambo & Stalvey, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

Curtis G. Fowler, CPA, PFS, CFP® · Carlton W. Holley, CPA · C. Wayne Rambo, CPA, CVA · Richard A. Stalvey, CPA

3208 Wildwood Plantation Drive · Post Office Box 1887 · Valdosta, GA 31603-1887 · (229) 244-1559 · (800) 360-3123 · Fax (229) 245-7369

System Review Report

October 31, 2011

To the Partners of
Powell & Jones
and the Peer Review Committee of the Florida Institute of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Powell & Jones (the firm) in effect for the year ended May 31, 2011. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Powell & Jones in effect for the year ended May 31, 2011, 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*. Powell & Jones has received a peer review rating of *pass*.

Fowler, Holley, Rambo & Stalvey, P.C.
Fowler, Holley, Rambo & Stalvey, P.C.

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James E. Folsom, CPA · R. Arden DeLoach, Jr., CPA · Robert D. Elliott, CPA
Dustin C. Wilkes, CPA · Emily A. Browning, CPA, CFFA · B. Scott Taylor, CPA

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is proud to present this

Certificate of Recognition

to

POWELL AND JONES, CPAs

For having a system of quality control for its accounting and auditing practice in effect for the year ended May 31, 2011 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in cursive script that reads "Tracey C. Golden". The signature is written in dark ink and is positioned above a horizontal line.

Tracey Golden, Chair
AICPA Peer Review Board
2012

**GOVERNMENTAL AND NON-PROFIT AUDITING EXPERIENCE
AND CLIENT REFERENCES
2013**

The following is a listing of the governmental and non-profit organizations we currently serve as auditors and financial consultants. We have included a brief description of our services and references you may call for these clients.

We believe that current client services are the true measure of our, or any other, firm's qualifications.

CLIENT REFERENCES

SERVICES PERFORMED

COUNTIES

Columbia County Board of County Commissioners

Annual audit of all County Agencies for the past twenty-eight years. Assistance in preparation of annual budget utilizing "floor based budget" concept. Preparation of various capital improvement plans and assistance in assessment plan. Year round consulting to all County officers. Financial advisor on ten bond issues and loans. Preparation of solid waste studies and landfill financing plan. Recently served as Financial Advisor in refinancing three loans that will save \$750,000 over five years.

Contact: Mr. Dale Williams
County Manager
(386) 758-1005

Suwannee County Board of County Commissioners

Serving as County Auditor since 1994, and financial advisors.

Contact: Ms. Leeta Bronson
Finance Director
(386) 364-3400

CLIENT REFERENCES

Wakulla County Board of County Commissioners

Taylor County Board of County Commissioners

CITIES

City of Archer

Town of Bell

Town of Branford

Town of Fort White

City of Dunnellon

SERVICES PERFORMED

Serving as County Auditor since 2007.

Contact: Mr. Greg James
Finance Director
(850) 926-0349

Serving as County Auditor since 2001.

Contact: Ms. Annie Mae Murphy
Clerk of Circuit court
(850) 838-3506

Appointed as Auditor in 2006.

Contact: Mr. Al Grieshaber, Jr.
City Manager
(352) 495-2880

Annual audit since 1990.

Contact: Mr. Dan Cavanah
Town Clerk
(352) 463-6288

Annual audit and financial consultant since 1987, including CDBG audit. Assistance in preparation of budgets.

Contact: Ms. Shirley Clark
President of Council
(386) 935-1146

Annual audit and financial consultant since 1989, including CDBG audit. Assistance in preparation of budgets.

Contact: Ms. Janice Revels
Town Clerk
(386) 497-2321

Annual audit since 2008.

Contact: Ms. Jan Smith
Finance Officer
(352) 465-8500 x 31

CLIENT REFERENCES

City of High Springs

City of Madison

Town of Horseshoe Beach

City of Lake Butler

Town of Mayo

Town of Micanopy

SERVICES PERFORMED

Annual audit since 2012.

Contact: Ms. Helen McIver
Finance Director
(386) 454-1416

Annual audit since 2012.

Contact: Mr. Tim Bennett
City Manager
(850) 464-8519

Annual audit for past twenty-five years.
Preparation of State annual reports.

Contact: Ms. Beverly Miller
Town Clerk
(386) 498-3535

Annual audit, including state and federal grants. Selected as City auditor from 1991 to present. Financial Advisor on capital improvement programs.

Contact: Mr. Dave Mecusker
City Manager
(386) 496-3401

Annual audit, including CDBG and other grant audits for period 1989 through present.

Contact: Ms. Linda Cone
Town Clerk
(386) 294-1551

Annual audit for past twenty-three years. Assistance in preparation of budget and financial management consulting. Audit of CDBG and state recreation grants. Selection and implementation of computer general ledger and utility billing system.

Contact: Mr. Charles Kelley
Town Clerk/Administrator
(352) 466-3121

CLIENT REFERENCES

SERVICES PERFORMED

Town of McIntosh

Annual audit since 2006.

Contact: Ms. Debbie Gonano
Town Clerk
(352) 591-1017

Town of Penney Farms

Serving as auditor since 2003.

Contact: Ms. Martina Kohler
Town Manager
(904) 529-9078

City of Perry

Selected to serve as auditor for the period 2008-2012.

Contact: Ms. Penny Staffney
Finance Director
(850) 584-7161

City of Port Richey

Selected to serve as auditor beginning 2012.

Contact: Ms. Pam Zeigler
Finance/HR Manager
(787) 816-1900, x 130

City of Trenton

Serving as auditor since 2003.

Contact: Mr. Taylor Brown
City Manager
(352) 463-4000

City of Waldo

Annual audit, including CDBG and other grant audits for the period 1992 through present.

Contact: Ms. Kim Worley
City Manager
(352) 468-1001

City of Wewahitchka

Selected as Auditor beginning 2011

Contact: Ms. Cathy Simmons
City Accountant
(850) 639-2605

CLIENT REFERENCES

SERVICES PERFORMED

Town of White Springs

Annual audit and financial consulting for years 1987 through present. Assistance in installation of computer system. Audit of CDBG and other grants. Development of financial plan to alleviate statutory "financial emergency".

Contact: Mr. Robert Farley
Town Manager
(386) 397-2310

INDEPENDENT SPECIAL DISTRICTS

Lake Shore Hospital Authority

Annual audit for past sixteen years. Negotiation of lease and service agreement with Shands organization.

Contact: Mr. Jack Berry
Authority Manager
(386) 365-1857

Taylor County School System
Internal Accounts

Annual audit of school internal accounts since 2005.

Contact: Ms. Ashley Valentine
Finance Director
(850) 838-2503

North Central Florida Regional
Planning Council

Serving as auditor since 2001.

Contact: Mr. Scott Koons
Executive Director
(352) 955-2200

Metropolitan Transportation
Planning Organization for the
Gainesville Urbanized Area

Serving as auditor since 2001.

Contact: Mr. Tony Marshall
Finance Director
(352) 955-2200

Citrus County Hospital Board

Serving as auditor beginning 2010

Contact: Ms. Karla Dozier
Administrative Assistant
(352) 419-6566

Aucilla Solid Waste Management

Serving as auditor beginning 2012.

Contact: Mr. John McHugh
Manager
(850) 948-4875

CLIENT REFERENCES

Taylor Coastal Water and Sewer District

Wilderness Coast Public Libraries

NONPROFIT ORGANIZATIONS

Big Bend Area Health Education Center, Inc.

Boys & Girls Club of North Central Florida

CARC-Advocates for Citizens with Disabilities, Inc.

Central Florida Area Health Education Center, Inc.

SERVICES PERFORMED

Annual audit since July 2005 including audit of extensive State and Federal grant programs.

Contact: Ms. Diane Coulter
(850) 578-3043

Annual audit since 2008.

Contact: Ms. Cheryl Turner
Central Administrator
(850) 997-7400

Annual audit and financial report services since 2000.

Contact: Ms. Glenda Stanley, M.A.
Executive Director
(850) 224-1177

Annual audit and Form 990 since 2008.

Contact: Ms. Emily Ketring
Chief Professional Officer
(850) 838-2471

Annual audit and financial management services since 1984.

Contact: Ms. Carol Jewett
Executive Director
(386) 752-1880

Annual audit and financial management service since 2010

Contact: Mr. Blake Warren
Executive Director
(407) 889-2292

CLIENT REFERENCES

C.A.R.C. Housing, Inc.

Doctors' Memorial Hospital, Inc.

Florida Association of Health
Occupation Students of
America, Inc.

Florida Library Association, Inc.

Columbia County Senior Services,
Inc.

The ARC North Florida, Inc.

SERVICES PERFORMED

HUD construction contact audit. Annual
audit and preparation of Form 990.

Contact: Ms. Carol Jewett
Executive Director
(386) 752-1880

Annual audit and preparation of Form
990 since 2008.

Contact: Ms. Julie Young
Chief Financial Officer
(850) 584-0652

Annual audit and preparation of Form
990 since 2000.

Contact: Ms. Marilyn Mesh
Executive Director
(352) 462-1551

Annual audit and preparation of form
990 since 2008.

Contact: Ms. Faye Roberts
Executive Director
(386) 438-5795

Annual audit for past twenty-six years in
compliance with Department of HRS
requirements. Preparation of IRS Form
990 for same period. Assistance with
installation and training on accounting
system.

Contact: Ms. Debra Freeman
Executive Director
(386) 755-0235

Annual audit, including grant compliance
work and preparation of Form 990 since
1995.

Contact: Mr. Robert Lake
Executive Director
(386) 362-7143

CLIENT REFERENCES

Family Health Center of Columbia
County, Inc.

First Coast Workforce Development
Board, Inc.

Heartland Rural Health
Network, Inc.

Lake City-Columbia County
Chamber of Commerce, Inc.

Lake City Humane Society, Inc.

SERVICES PERFORMED

Annual audit and financial management services for the past twenty-two years. Preparation of Medicare and Medicaid cost reports for all applicable years. Financial management consulting, including selection and implementation of computer systems.

Contact: Mr. Terry Myles
Chief Executive Officer
(386) 755-4020

Annual audit including grant compliance work and preparation of Form 990 since 2006.

Contact: Mr. Javen Loy
Director of Finance
(904) 213-3800

Annual audit and preparation of Form 990 since 2011.

Contact: Ms. Kelly Johnson
Executive Director
(863) 452-6530

Annual audit and preparation of Form 990 for past eleven years.

Contact: Ms. Denille Decker
Executive Director
(386) 752-3690

Annual audit and preparation of Form 990 for past eleven years.

Contact: Mr. Terry Marques
Executive Director
(386) 752-4702

CLIENT REFERENCES

Meridian Behavioral Services, Inc.

Northeast Florida Area Health
Education Center, Inc.

Putnam Behavioral Healthcare, Inc.

Southwest Florida Workforce
Development Board, Inc.

Stillwaters of Lake City, Inc.

Suwannee River Area Health
Education Center, Inc.

SERVICES PERFORMED

Annual audit for sixteen years of predecessor entity. Various financial consulting services. Current auditor of Organization HUD projects.

Contact: Mr. Leo Doucette
Chief Financial Officer
(352) 374-5600 ext. 8988

Annual audit and tax return preparation for the past eight years.

Contact: Ms. Clarissa Ortiz
Executive Director
(904) 549-5881

Serving as auditor since 2001.

Contact: Ms. Kathryn Walburn
Executive Director
(386) 329-3780

Selected as auditor for the period 2008-2012.

Contact: Mr. Mike Egan
Finance Director
(239) 225-2500

Selected as Auditor in 2010.

Contact: Ms. Threasa Hysell
Chief Executive Officer
(386) 755-2525

Selected as auditor for the fiscal year beginning September 30, 1992 and thereafter. Work includes audit of state and federal health-related grants.

Contact: Ms. Marilyn Mesh
Executive Director
(352) 462-1551

CLIENT REFERENCES

Trenton Medical Center, Inc.

United Way of Suwannee Valley, Inc.

WorkNet Pinellas, Inc.

WellFlorida Council, Inc.

SERVICES PERFORMED

Annual audit, including state and federal grants since 1993. Preparation of applicable cost reports.

Contact: Ms. Anita Riels
Chief Executive Officer
(352) 463-4501

Annual audit and preparation of Form 990 for the past six years.

Contact: Ms. Rita Dopp
(386) 752-5604

Selected as auditor during 2010.

Contact: Ms. Sue Pagan
Finance Director
(727) 507-4300

Selected as auditor during 2010.

Contact: Mr. Jeff Feller
Chief Executive Officer
(352) 313-6500, ext. 108

