

STATEMENT OF QUALIFICATIONS FOR East Jefferson General Hospital Retirement Plan

Response to Resolution No. 140312

SOQ-22-046 Auditor for the East Jefferson General Hospital Retirement
Plan

One Galleria Blvd. Suite 2100
Metairie, LA 70001
Tel: 504.837.5990 - Fax: 504.834.3609

pncpa.com



TABLE OF CONTENTS

Executive Summary.....	3
Key to Answers of Your Questions/Criteria.....	4
Professional Training & Experience	5
About P&N	5
Commitment to Quality	5
Professional Capacity of Firm.....	6
Governmental Experience	7
Employee Benefit Plan Audit Experience.....	9
Client References	11
Parish Work.....	11
Engagement Team.....	13
Proposed Fees.....	18
Additional Requested Information.....	19
Litigation	19
General Professional Services Questionnaire	19

Executive Summary

Postlethwaite & Netterville, A Professional Accounting Corporation (P&N) is pleased to submit this Statement of Qualifications to provide audit services for the Employees of East Jefferson General Hospital ("the Plan") for the each of the years ended December 31, 2022 and 2023 (if necessary).

Our team has an understanding of the specialized audit requirements of governmental entities, the State of Louisiana Legislative Auditor, and the State of Louisiana. This proposal reflects our strong commitment to assisting the Plan in satisfying your audit requirements.

P&N offers the Plan the following:

- Professionals with significant experience in the governmental and employee benefit plan arena
- Jefferson Parish-based engagement team
- A firm that demonstrates commitment to providing quality audits through voluntary membership in the AICPA *Governmental Audit Quality Center (GAQC)* and the *Employee Benefit Plan Audit Quality Center (EBP Center)*
- Diversified client base that includes more than 100 governmental entities
- Experience in the implementation of Governmental Accounting Standards Board (GASB) pronouncements and *Government Auditing Standards*, including the pension-related standards of GASB's 67, 68, 71, 73, 78 and 82
- Directors who take an active role in the engagement process by offering personal attention and proactive client communications
- Client service team who will meet your deadlines and be responsive to your management throughout each engagement
- Commitment to continuity of our key engagement professionals, to the extent possible

Founded in 1949, P&N is the only top 100 U. S. accounting and business consulting firm based in Louisiana, with over 500 employees in the state of Louisiana. The P&N Governmental Group is one of the largest practice areas of our firm, with over 100 professionals with governmental experience and training.

It is our understanding that if selected as the successful proposer, our firm will perform the annual audits for the Plan's financial statements for the years ended December 31, 2022 and 2023.

The engagements will be performed in accordance with generally accepted auditing standards, *Government Auditing Standards*, the provisions of Louisiana Revised Statute 24:513, and the provisions of the *Louisiana Governmental Audit Guide*.

We are extremely excited about this opportunity to serve the Plan. We look forward to answering any questions or providing additional information.

Key to Answers of Your Questions/Criteria

Noted below are the questions you posed as part of the Statements of Qualifications. Your inquiries are important to us and thus, we have indicated to the right the page on which we have addressed your questions/criteria.

Evaluation Questions/Criteria	Page(s) Addressed
A. Professional training and experience both generally and in relation to the type and magnitude of work required for the particular project;	5-17
B. Capacity of timely completion of the work, taking into consideration the person's or firm's current and projected workload and professional and support manpower;	6-7
C. Past and current accomplishments, for which references from clients or former clients and information gathered by inspection of current or recent projects may be considered;	8-12
D. The nature, quantity and value of Parish work previously performed and presently being performed by the person and/or firm submitting;	12
E. Past performance by the person or firm on public contracts, including any problems with time delays, cost overruns, and/or design inadequacies in prior projects for which said person or firm was held to be at fault, as evidenced by documentation provided by the administration;	12
F. An analysis of any work performed by the person or firm submitting which resulted in litigation between the public entity and the person or firm performing professional services, including but not limited to ongoing litigation with a public entity or involvement in litigation with a public entity in which the public entity prevailed;	20
G. The size of the firm based on the number of personnel, as related to the project requirements and/or scope;	6
H. Proposed fee schedule.	18

Professional Training & Experience

ABOUT P&N

P&N was founded in 1949 by Alexander Postlethwaite. Through the years, as our clients have grown, our firm and the professional services we offer have also expanded. We are now the largest Louisiana-based auditing, accounting, and business consulting firm, and one of the top CPA firms in the Gulf Coast region. P&N is the only firm in the state to be consistently named one of the top 100 firms in the United States.

P&N currently has nine locations in the Gulf South, with more than 550 total staff. Our major locations include Metairie, Baton Rouge, Lafayette, Shreveport, Hattiesburg, MS, and Houston, TX. New Orleans area office is ranked as a top accounting firm by *New Orleans CityBusiness*. In Baton Rouge, we were named one of the “Top 100 Private Companies” and the largest accounting firm by the *Baton Rouge Business Report*.



Our clients include a large cross-section of governmental and not-for-profit entities, businesses and professional practices, and individuals. P&N provides professional services to clients located throughout the State of Louisiana, as well as nationally and internationally.

P&N provides not only traditional assurance and tax services, but numerous specialized services, including compliance and regulatory services, information systems and management consulting, data security studies, business valuations, litigation support, compensation design and planning, and personal financial planning.

COMMITMENT TO QUALITY

P&N is a member of the American Institute of Certified Public Accountants' (AICPA) audit quality centers: the *Center for Audit Quality*; the *Governmental Audit Quality Center (GAQC)*; and the *Employee Benefit Plan Audit Quality Center (EBP Center)*. Membership in these audit quality centers is important to the Firm and supports our commitment to the profession in its efforts to improve audit quality.

Audit Director Candy Wright has served on the Executive Committee of the GAQC. The GAQC is designed to help CPAs meet the challenges of performing quality governmental audits. The GAQC's primary purpose is to promote the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. As a member of this center, we adhere to specific membership requirements covering the governmental audits we perform. We believe that our participation in the AICPA audit quality centers, in particular the GACQ, enhances our professional services to our numerous government clients.

Audit Directors Freddy Smith, Don McLean, and Amanda Strebeck have attained the AICPA's Single Audit Advanced Certification, demonstrating a high level of competence in matters

of compliance for federal grants. This certificate is awarded only to those achieving certain knowledge benchmarks and is administered through the GAQC.

Audit Director Bonnie Hunt Marcantel recently served on the Executive Committee of the AICPA's *Employee Benefit Plans Audit Quality Center* (EBPAQC). The purpose of the EBPAQC is to promote the quality of benefit plan audits. As a member of the Executive Committee, Bonnie assisted in establishing general policies and membership requirements, and overseeing the Center's activities.

Bonnie also holds the AICPA Advanced Employee Benefit Plans Audit Certificate for Defined Contribution Plans and the AICPA Intermediate Employee Benefit Plans Audit Certificate.

Quality Control

P&N maintains a Quality Control Document which delineates policies and procedures employed by the firm in the conduct of its accounting and auditing practice. Although these policies and procedures are not all inclusive, this document assists in the determination that the firm's quality controls contain the highest professional standards and meet the requirements of the practice section(s) of the AICPA Division for Firms.

PROFESSIONAL CAPACITY OF FIRM

P&N's ranking as a Top 70 U.S. accounting firm exemplifies the extensive accounting, consulting, and technology resources we have available to draw upon in order to best serve our clients' needs. As a Louisiana-based regional firm, we are readily accessible and flexible, not only during the engagement, but throughout the year.

Number of Personnel

The Plan's engagement will be performed by personnel from P&N's Metairie and Baton Rouge offices. The chart below lists the assurance staff of our firm.

Classification	Total Staff	Total CPAs	% CPAs
Director (Partner)	20	20	100%
Associate Director	24	23	96%
Manager	15	13	87%
Seniors/Staff-in-Charge	20	6	30%
Staff	49	3	6%
Total Audit Staff	128	65	51%

P&N has over 100 professionals with governmental experience and training and more than 50 employee benefit plan auditors.

Professional Training of Our Staff

Our ability to offer clients an extensive engagement team is not based on size alone. P&N offers a team that combines highly technical experience with active participation in our profession. Because it is our goal to provide the highest quality of service to clients, we emphasize the importance of obtaining credentials and continuing education that keep our

staff knowledgeable on the latest issues in their respective technical and industry concentrations.

Our professionals, on average, receive more than 40 hours of continuing education annually. All professionals assigned to the Plan's audit will have received 24 hours of continuing education over a two-year period directly related to the governmental environment while the directors, managers, supervisors, and most staff will have received an additional 56 hours of continuing education over a two-year period that enhance their abilities to perform audits and attestation engagements.

Capacity for Timely Completion of the Work

The key personnel assigned to the Plan's engagement were carefully selected based on their relevant knowledge, experience and availability.

Additionally, because of our deep pool of local resources with experience in governmental and employee benefit plan auditing, we are able to expand or modify our engagement team at any time during the engagement, if necessary.

We are committed to providing a client service team who will meet your deadlines and be available to your management throughout the year to address financial issues.

Based on our understanding of your requirements and deadlines, we have drafted a proposed timeline for the employee benefit plan audit (below). We are open to discuss and make any edits to better fit your needs.

EMPLOYEE BENEFIT PLAN AUDIT	JAN	FEB	MAR	APR	MAY
Meet with Board and executive management to determine expectations and process					
Planning meeting with your staff to scope audit, finalize audit procedures, send confirmation letters and other up-front audit procedures					
Preliminary audit work					
Final audit fieldwork					
Review draft of financial statements and audit deliverables with Management					
Issue audit report and management letter					

GOVERNMENTAL EXPERIENCE

Governmental entities have a unique set of challenges that requires professionals with specific training and experience in the governmental industry. With over 100 governmental entities as clients and more than 100 professionals with governmental experience and training, P&N's Governmental Group is one of the largest practice areas of the firm.

P&N's clients include:

- Public employee retirement systems
- Hospital service districts
- Higher education institutions
- School systems and school boards
- Municipalities
- Parish and local governments
- State government agencies
- Public entity risk pools
- Defined benefit and contribution plans

This experience affords us the ability to combine an understanding of governmental operations with an objective, independent viewpoint on the public sector projects we undertake. Because of our diverse governmental client base, our professionals have been exposed to a wide range of funding sources, complex investment portfolios, nature of operations, requirements for reporting, and other matters. Our team members have experience with governmental reporting, GASB pronouncements, the Uniform Grant Guidance, and a thorough understanding of governmental audit procedures.

Additionally, because of our commitment to governmental clients, P&N is proud to invite clients to Governmental Continuing Professional Education seminars and webinars throughout the year. We offer up to eight (8) hours of CPE at no charge to clients.

Past Performance on Public Contracts

P&N provides a diverse set of services for a wide variety of governmental clients. The following is a partial list of P&N's experience from the past several years performing review/attest and audit services, as well as non-attest services, for some of our governmental clients.

Accounting & Assurance Governmental Clients: Retirement Systems

- East Jefferson General Hospital Retirement Plan (2021)
 - East Jefferson General Hospital Pension Plans (2009-2014)
- Retirement Plan for Employees of West Jefferson Medical Center (2020-2021)
 - West Jefferson Medical Center Savings and Retirement System (2010-2015)
- Louisiana State Employees' Retirement System
- City of Baton Rouge/Parish of East Baton Rouge Employees' Retirement System
- City of Bogalusa Employee Retirement System
- Firefighters Pension and Relief Fund of the City of New Orleans
- Police Pension Fund of the City of New Orleans
- Sewerage and Water Board of New Orleans and their Single Employee Retirement System

Accounting & Assurance Governmental Clients: Other Governmental Entities

- Ascension Parish School Board

- Assumption Parish Police Jury
- Assumption Parish School Board
- City of Baton Rouge/Parish of East Baton Rouge
- Calcasieu Parish School Board
- Capital Area Transit System
- City of Bogalusa
- City of Gonzales
- City of Harahan
- City of New Orleans
- City of St. Gabriel
- East Baton Rouge Parish School System
- East Baton Rouge Parish Sheriff's Office
- East Feliciana Parish School Board
- Finance Authority of New Orleans
- Franklin Parish School Board
- Iberville Parish School Board
- Jefferson Parish Public School System
- Orleans Parish School Board
- Pointe Coupee Parish School Board
- Sewerage and Water Board of New Orleans
- St. James Parish Council
- Stonebridge Neighborhood Improvement and Beautification District
- Washington Parish School Board
- West Ascension Parish Hospital Service District
- West Baton Rouge Parish School Board
- West Feliciana School Board
- West Jefferson Hospital Service District
- Zachary Community School Board

Non-Attest Governmental Clients

- La. Division of Administration
- La. Dept. of Social Services
- La. Dept. of Transportation and Development
- La. Dept. of Wildlife and Fisheries
- LSU Health System
- Pennington Biomedical Research Center
- Tobacco Settlement Financing Corporation
- La. Dept. of Education
- La. Dept. of Health and Hospitals
- LSU System

EMPLOYEE BENEFIT PLAN AUDIT EXPERIENCE

P&N has been auditing employee benefit plans for over 40 years, which is one reason employee benefit plans are a core element of our external audit practice. P&N offers clients a dedicated team that performs audits for more than 180 full and limited scope benefit plans

which range in size from very small plans to greater than 40,000 participants and \$3 billion in assets.

Our team is comprised of over 50 employee benefit plan auditors. This team is experienced in various types of plans as well as trained to ensure their knowledge is up-to-date in this complex area of auditing.

We audit

- Defined benefit plans
- Defined contribution plans
- Health and welfare plans
- ESOPs



Providing a quality audit is our highest priority for employee benefit plan clients. As a sign of our commitment to excellence and quality audits of employee benefit plans, P&N is a member of the AICPA *Employee Benefit Plan Audit Quality Center*. The *Employee Benefit Plan Audit Quality Center* is a firm-based voluntary membership center for firms that audit employee benefit plans subject to the Employee Retirement Income Security Act (ERISA) under the regulatory authority of the U.S. Department of Labor (DOL). Our Center membership dictates that we document a program that consists of on-the-job training and minimum CPE requirements for all personnel conducting employee benefit plan audits to ensure that they stay current on the applicable professional standards, rules, and regulations for ERISA employee benefit plan audits.

As an example of leadership, our directors have held several key leadership positions within the profession at the national level, including Chairman of the Board of Directors of the AICPA, as well as a member of the Executive Committee of the AICPA's *Employee Benefit Plan Audit Quality Center*.

Extensive experience plus frequent, relevant training translates into a highly competent team of auditors who are knowledgeable in the unique requirements of quality employee benefit plan auditing. And while we focus on delivering quality audit services, P&N understands that the purpose of an employee benefit plan audit is compliance. Our team customizes the audit approach in order to ensure compliance, while also maximizing the efficiency of the audit process. The result is a cost-effective, quality audit that delivers the information you need to confidently manage your plans.

Credentialed, Qualified Staff: AICPA Employee Benefit Plan Audit Certificates

The complexities of an employee benefit plan audit demand deep, exacting knowledge. To help audit practitioners demonstrate their competencies surrounding employee benefit plan audit engagements, the AICPA has developed a series of certificate programs.



CPAs earn the *Intermediate and Advanced Employee Benefit Plans Audit Certificate* by successfully passing a rigorous exam.

Because employee benefit plan audit engagements are a primary practice area of P&N, we have numerous team members that have earned these certificates, some of the first in the country to obtain these qualifications. These certifications include the *AICPA Intermediate Employee Benefit Plan Certificate*, the *AICPA Advanced Health and Welfare Plan Audit Certificate*, as well as the *AICPA Advanced Defined Contribution Plan Audit Certificate*. We believe our early adoption of the program further demonstrates our commitment to quality in the employee benefit plan arena.

CLIENT REFERENCES

As you know, the quality of services rendered by any professional services firm is highly dependent upon the individuals providing the services. Given this, our professional qualifications and service capabilities should be of primary importance to you in your selection process. We can think of no better way to support our claims than to provide you with references of key management personnel at some of our existing clients. We invite you to make inquiries of the following clients to obtain their views about P&N.

ORGANIZATION	CONTACT NAME	TELEPHONE
City of Baton Rouge/Parish of East Baton Rouge Employees' Retirement System	Linda Hunt	225-389-3061
Louisiana State Employees Retirement System (LASERS)	Artie Fillastrie, CFO	225 - 922-0623
Firefighters Pension and Relief Fund of the City of New Orleans	Paul Mitchell	504-366-8102
Police Pension Fund of the City of New Orleans	David Lentz	504-658-5727
Sewerage and Water Board of New Orleans – Single Employee Retirement System	Gray Lewis	504-585-2371

PARISH WORK

P&N has previously performed the following work for Jefferson Parish. All work has been completed on time and within budget, unless extended or amended by the client.

CLIENT	NATURE OF SERVICES	TIME PERIOD(S) SERVED	VALUE OF WORK (total fees for all periods served)
Retirement Plan for Employees of West Jefferson Medical Center	Audit	2020-2021	\$30,800

West Jefferson Medical Center Savings and Retirement System	Audit	2010-2015	\$67,000
Jefferson Parish Finance Authority	Audit	2000-2015	\$564,400
Jefferson Parish Hospital Service District No. 1	Audit	2006-2015	\$779,750
East Jefferson General Hospital Retirement Plan	Audit	2009-2014 2021	\$117,750 \$21,750
Jefferson Parish	Audit	2020-2021	\$178,000
Jefferson Parish Public School System	Audit	2020-2022 (in process)	\$280,000
Jefferson Parish Juvenile Court	Audit	2010-2017	\$210,250
Jefferson Parish Judicial Expense Funds	Audit	2020-2021	\$48,000

Engagement Team

We strongly believe that the resources offered by the P&N team are unmatched. We feel that this is evident not only in the experience detailed in the previous section, but also by the knowledge and training of the individuals that could be included on the engagement team assigned to your audit. The experience and depth of our professionals distinguishes us and our ability to continue to dedicate the resources necessary to address the audit requirements of the Plan.

For your audit engagement, we have assembled a list of individuals that are qualified to provide the audit services required based on our knowledge of the Plan and other governmental entities. The P&N engagement team will offer you the following:

- Outstanding experience in auditing governmental entities, including public retirement systems
- Regional public accounting firm with sufficient resources and specific experience in auditing and accounting issues to manage the engagement
- Significant professional staff and management resources to draw upon, if necessary, outside of the core engagement team
- Locally-based professional personnel
- Continuity of staff with respect to the engagement, to the extent possible
- Adequate and timely supervision
- Ability to add value

The individuals listed in the following table represent our core engagement team for the Plan. Resumes for these professionals can be found on the following pages.

NAME	CLASSIFICATION	ENGAGEMENT ROLE
Don McLean, CPA	Director	Engagement Director
Philip W. Rebowe, CPA, CFE, CCA	Director	Client Services Director
Tiffani Dorsa, CPA	Director	Second Review Director
Courtney Robertson, CPA	Manager	Engagement Manager

Commitment to Continuity

We place a high level of importance on the continuity of our engagement team members because we recognize that this is an important factor for our clients. It is our goal to minimize disruptions by staffing the engagement to provide continuity, both during and between audits. Therefore, to the extent possible, your key engagement professionals will remain the same throughout the term of the contract.

Don McLean, CPA **Director**



Don McLean, CPA, is a Director in the P&N Accounting and Assurance Services Group. He joined the firm in 2015. Prior to joining P&N, Don worked for a Baton Rouge-based CPA firm for 15 years and worked for the State of Louisiana for seven years.

Don has gained extensive experience in performing and supervising audits of governmental entities including planning, staff supervision, evaluating and testing of internal controls, substantive audit testing, compliance test of state and federal laws, guidelines and circulars required with grant awards, and preparation of financial statements and note disclosures.

Don's professional experience includes performing and supervising audits for clients in a variety of activities including governmental, non-profit, construction contractors, and other commercial entities. Don also has extensive experience in all aspects of an audit engagement including planning, staff supervision, evaluating and testing of internal controls, substantive audit testing, compliance test of state and federal laws, guidelines and circulars required with grant awards, and preparation of financial statements and note disclosures.

Don has served as the Engagement Director or Second Review Director for the following list of selected clients:

- East Jefferson General Hospital Retirement Plan
- West Jefferson Medical Center Retirement Plan for Employees
- Louisiana State Employees Retirement System (LASERS)
- Calcasieu Parish School Board
- City of Bogalusa
- City of Donaldsonville
- Jefferson Parish
- City of Baton Rouge/Parish of East Baton Rouge
- LSU System
- Franklin Parish School Board
- Washington Parish School Board
- Tobacco Settlement Financing Corporation

EDUCATION, CREDENTIALS & PROFESSIONAL AFFILIATIONS

- Bachelor of Science, Accounting, Louisiana State University
- Certified Public Accountant
- Member, American Institute of Certified Public Accountants
- Member, Society of Louisiana Certified Public Accountants

Philip W. Rebowe, CPA, CFE, CCA **Director**



Philip W. Rebowe, CPA, CFE, CCA, is the Director of Client Services in P&N's New Orleans area practice. He joined the firm in 2020.

Most recently, Philip was a partner with a top 20 U.S. public accounting firm, concentrating on serving clients in the construction, manufacturing, real estate development, not-for-profit, professional services, and governmental industries. Prior to this, Philip was the President of a New Orleans-based CPA firm for more than 20 years.

With over 40 years of public accounting experience, Philip has significant experience in a comprehensive range of services, including auditing, tax compliance and planning, and management consulting. His depth of experience and broad business acumen enables him to add value to client relationships through consultation on financial, operational, and compliance matters concerning financial statements, mergers and acquisitions, forecasting, litigation support, and other complex business issues.

Philip was the lead independent auditor appointed by the Jefferson Parish Council to audit Jefferson Parish's CAFR for over 20 years. As such, he brings substantial experience and knowledge of Jefferson Parish's finances and its financial management system. As the former auditor of Jefferson Parish, Philip has a comprehensive understanding of Jefferson Parish's finances and operations.

Additionally, Philip is actively involved in the Greater New Orleans community, having served in a leadership capacity on boards and committees for some of the area's most dynamic not-for-profit and business organizations.

EDUCATION, CREDENTIALS & PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- Certified Fraud Examiner
- Certified Financial Services Auditor
- Bachelor of Science, Accounting, Cum Laude, Louisiana State University
- J. L. Kellogg Business School, Executive Program, Northwestern University
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Association of Government Accountants (AGA)
- Member, Associated Builders and Contractors (ABC)
- Member, Construction Financial Management Association (CFMA)
- Member, Government Finance Officers Association (GFOA)
- Member, Institute of Internal Auditors (IIA)
- Member, Society of Louisiana Certified Public Accountants (LCPA)
- Past Chairman of the Board, American Cancer Society of Greater New Orleans - Executive Leadership Council

Tiffani Dorsa, CPA Director



Tiffani Dorsa, CPA, is a Director in P&N's Accounting and Assurance Services Group. She joined the firm in 2004, and became a Director in 2013. Prior to joining P&N, Tiffani worked for a New Orleans CPA firm for nine years.

With over 23 years of experience, Tiffani has experience in all aspects of audit engagements, including planning, evaluating internal control systems, substantive audit testing, regulatory compliance testing, supervising and monitoring of staff, and the preparation of the financial statements and footnote disclosures. Tiffani's practice areas include governmental and non-profit organizations. Tiffani's not-for profit practice includes several foundations, as well as, those not-for-profit organizations that receive federal assistance covering a variety of services related to the mission of these organizations. Tiffani's governmental audit engagements include cities, retirement systems and school boards. Tiffani also serves several apartment management companies with audits of entities that receive assistance from the Department of Housing and Urban Development (HUD) through loans or Section 8 HAP assistance. In addition, her client base includes many organizations that require a Single Audit under the Uniform Guidance.

Tiffani has instructed numerous trainings, both internally and externally, covering updates from the Governmental Accounting Standards Board, Financial Accounting Standards Board, and Uniform Guidance compliance requirements. In addition, Tiffani assisted in trainings covering the Louisiana Legislative Auditor's statewide agreed-upon procedures requirements.

Tiffani has acted as the Engagement Director or Second Review Director for the following list of selected clients:

- East Jefferson General Hospital Retirement Plan
- West Jefferson Medical Center Retirement Plan for Employees
- City of Baton Rouge/Parish of East Baton Rouge Employees' Retirement System
- New Orleans Firefighters Pension and Relief Fund
- Police Pension Fund of the City of New Orleans
- City of Baton Rouge/Parish of East Baton Rouge
- Orleans Parish School Board
- Ascension Parish School Board

EDUCATION, CERTIFICATIONS & PROFESSIONAL AFFILIATIONS

- Certified Public Accountant
- Bachelor of Science, Accounting, University of New Orleans
- Member, American Institute of Certified Public Accountants
- Member, Society of Louisiana Certified Public Accountants
- Executive Committee Member, Association of Government Accountants, Since 2013
- Member, Affordable Housing Association of Certified Public Accountants

Courtney Robertson, CPA Manager



Courtney Robertson, CPA, is a Manager in the P&N Accounting and Assurance Services Group. She joined the firm in 2015.

With over five years of experience, Courtney is focused on providing assurance services to financial institutions, governmental, not-for-profits and employee benefit plans. Courtney is responsible for various aspects of the audit engagement, including planning, evaluation of internal control systems, substantive audit testing, supervision of team members assigned to the engagement, and preparation of financial statements and note disclosures.

Courtney attends internal, local and national conferences and training to ensure she is current with the latest accounting principles and auditing standards impacting the industries she serves.

Courtney has served as Engagement Manager for the following relevant clients:

- East Jefferson General Hospital Retirement Plan
- Louisiana State Employees' Retirement System (LASERS)
- West Baton Rouge Parish School Board
- Baton Rouge Recreation & Park Commission (BREC)

EDUCATION, CERTIFICATIONS & PROFESSIONAL AFFILIATIONS

- Bachelor of Science, Accounting, Southeastern Louisiana University
- Master of Science, Accounting, Louisiana State University
- Certified Public Accountant
- Member, Society of Louisiana Certified Public Accountants
- Member, American Institute of Certified Public Accountants



Proposed Fees

We believe establishing and maintaining a mutually beneficial relationship with the Plan includes providing high-quality, innovative services at a fair and competitive price. We sincerely want your business and to mutually agree upon a fee structure that is fair and reasonable to both of us. Based on our knowledge of your organization and the level of experience required, we believe the fees outlined below represent a fair and accurate estimate of the services outlined in our proposal.

SERVICE	2022	2023 (IF NEEDED)
Employee Benefit Plan Audit	\$15,000	\$16,000

If the scope of the engagement contemplated in our fee estimates change, we will discuss any additional efforts with you before commencing such work. If you feel that these fees are not competitive, we would like the opportunity to provide additional explanations based on our understanding of the operations, internal controls structure, timeline, and other factors utilized to determine our fee estimates.

Additional services not specifically mentioned in this proposal will be billed at the hourly rates outlined below. These rates reflect the current labor market conditions for experienced professionals. P&N periodically reviews and adjusts these rates to stay in line with this continual demand.

Director	\$295 - \$415
Associate Director	\$235 - \$295
Manager	\$175 - \$230
Senior	\$140 - \$175
Staff	\$100 - \$135

Additional Requested Information

LITIGATION

P&N has not had any work with a public entity that resulted in litigation between the public entity and the firm.

GENERAL PROFESSIONAL SERVICES QUESTIONNAIRE

As requested, we have included our completed General Professional Services Questionnaire as a separate attachment.