



**SOQ- 22-049-Two years of Operational Audits for Jefferson Parish**  
Jefferson Parish Government

Project documents obtained from [www.CentralBidding.com](http://www.CentralBidding.com)

14-Sep-2022 10:57:43 PM

## **General Professional Services Questionnaire Instructions**

- The General Professional Services Questionnaire shall be used for all professional services except outside legal services and architecture, engineering, or survey projects.
- **The General Professional Services Questionnaire should be completely filled out. Complete and attach ALL sections. Insert “N/A” or “None” if a section does not apply or if there is no information to provide.**
- Questionnaire must be signed by an authorized representative of the Firm. Failure to sign the questionnaire shall result in disqualification of proposer pursuant to J.P. Code of Ordinances Sec. 2-928.
- All subcontractors must be listed in the appropriate section of the Questionnaire. Each subcontractor must provide a complete copy of the General Professional Services Questionnaire, applicable licenses, and any other information required by the advertisement. Failure to provide the subcontractors' complete questionnaire(s), applicable licenses, and any other information required by the advertisement shall result in disqualification of proposer pursuant to J.P. Code of Ordinances Sec. 2-928.
- If additional pages are needed, attach them to the questionnaire and include all applicable information that is required by the questionnaire.

## General Professional Services Questionnaire

**A. Project Name and Advertisement Resolution Number:**

Audit Services for Parish of Jefferson  
Resolution No.

**B. Firm Name & Address:**

Carr, Riggs & Ingram, LLC  
111 Veterans Blvd., Ste. 350  
Metairie, LA 70005

**C. Name, title, & contact information of Firm Representative, as defined in Section 2-926 of the Jefferson Parish Code of Ordinances, with at least five (5) years of experience in the applicable field required for this Project:**

Amy Verberne, CPA  
Partner  
Direct Dial: 985-629-5664  
averberne@cricpa.com

**D. Address of principal office where Project work will be performed:**

111 Veterans Blvd., Ste. 350  
Metairie, LA 70005

**E. Is this submittal by a JOINT-VENTURE? Please check:**

YES

☐

NO

☒

If marked "No" skip to Section H. If marked "Yes" complete Sections F-G.

**F. If submittal is by JOINT-VENTURE, list the firms participating and outline specific areas of responsibility (including administrative, technical, and financial) for each firm. Please attach additional pages if necessary.**

1.

2.

## General Professional Services Questionnaire

<b>G. Has this JOINT-VENTURE previously worked together? Please check: YES _____ NO _____</b>		
<b>H. List all subcontractors anticipated for this Project. Please note that <u>all subcontractors must submit a fully completed copy of this questionnaire</u>, applicable licenses, and any other information required by the advertisement. See Jefferson Parish Code of Ordinances, Sec. 2-928(a)(3). Please attach additional pages if necessary.</b>		
Name & Address:	Specialty:	Worked with Firm Before (Yes or No):
1. N/A		
2.		
3.		
4.		
5.		

## General Professional Services Questionnaire

<b>I. Please specify the total number of support personnel that may assist in the completion of this Project:</b> 5 _____
<b>J. List any professionals that may assist in the completion of this Project. If necessary, please attach additional documentation that demonstrates the employment history and experience of the Firm's professionals that may assist in the completion of this Project (i.e. resume). Please attach additional pages if necessary.</b>
<b>PROFESSIONAL NO. 1</b>
<b>Name &amp; Title:</b>
Becky Hammond, CPA, CISA, CITP, CGAP Relationship and Technical Partner
<b>Name of Firm with which associated:</b>
Carr, Riggs & Ingram, LLC Metairie, LA
<b>Description of job responsibilities:</b>
See Proposal p. 8
<b>Years' experience with this Firm:</b>
7
<b>Education: Degree(s)/Year/Specialization:</b>
See Proposal p. 9
<b>Other experience and qualifications relevant to the proposed Project:</b>
See Proposal p. 9

## General Professional Services Questionnaire

PROFESSIONAL NO. 2
<b>Name &amp; Title:</b>
Amy Verberne, CPA Engagement Partner
<b>Name of Firm with which associated:</b>
Carr, Riggs & Ingram, LLC Mandeville, LA
<b>Description of job responsibilities:</b>
See Proposal p. 8
<b>Years' experience with this Firm:</b>
14
<b>Education: Degree(s)/Year/Specialization:</b>
See Proposal p. 10
<b>Other experience and qualifications relevant to the proposed Project:</b>
See Proposal p. 10

## General Professional Services Questionnaire

<b>PROFESSIONAL NO. 3</b>
<b>Name &amp; Title:</b>
Rob Broline, CPA, CCA Engagement Quality Control Partner
<b>Name of Firm with which associated:</b>
Carr, Riggs & Ingram, LLC Melbourne, FL
<b>Description of job responsibilities:</b>
See Proposal p. 8
<b>Years' experience with this Firm:</b>
24
<b>Education: Degree(s)/Year/Specialization:</b>
See Proposal p. 11
<b>Other experience and qualifications relevant to the proposed Project:</b>
See Proposal p. 11

## General Professional Services Questionnaire

PROFESSIONAL NO. 4
<b>Name &amp; Title:</b>
David Mills, CISA Information Technology Partner
<b>Name of Firm with which associated:</b>
Carr, Riggs & Ingram, LLC Enterprise, AL
<b>Description of job responsibilities:</b>
See Proposal p. 8
<b>Years' experience with this Firm:</b>
30+
<b>Education: Degree(s)/Year/Specialization:</b>
See Proposal p. 12
<b>Other experience and qualifications relevant to the proposed Project:</b>
See Proposal p. 12



## General Professional Services Questionnaire

<b>PROFESSIONAL NO. 5</b>
<b>Name &amp; Title:</b>
Angela Wilcox, CPA Senior Manager
<b>Name of Firm with which associated:</b>
Carr, Riggs & Ingram, LLC Mandeville, LA
<b>Description of job responsibilities:</b>
See Proposal p. 8
<b>Years' experience with this Firm:</b>
1 (22 years total experience)
<b>Education: Degree(s)/Year/Specialization:</b>
See Proposal p. 13
<b>Other experience and qualifications relevant to the proposed Project:</b>
See Proposal p. 13

## General Professional Services Questionnaire

**K. List all prior projects that best illustrate the Firm's qualifications relevant to this Project. Please include any and all work performed for Jefferson Parish. Please attach additional pages if necessary.**

### PROJECT NO. 1

Project Name, Location and Owner's contact information:	Description of Services Provided:
See Proposal pp. 16-17	See Proposal pp. 16-17
Length of Services Provided:	Cost of Services Provided:
Approximately 1 year to over 10 years of service to clients listed in Proposal pp. 16-17	See Proposal pp. 16 - Each of the noted engagements was less than \$200,000 billed to the client.

### PROJECT NO. 2

Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish Audits Gretna, LA Madison Martin, Director of Accounting	Financial Statement Audits, Single Audits, Statewide Agreed-Upon Procedures, National Transit Database Agreed-Upon Procedures
Length of Services Provided:	Cost of Services Provided:
2016-2019 Audits (January 2017 to June 2020)	\$717,975

### General Professional Services Questionnaire

PROJECT NO. 3	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish CARES Act Consulting Gretna, LA Madison Martin, Director of Accounting	CARES Act Consulting Services including assistance with processing reimbursements related to CARES Act grant funds and broad based support services designated to help maximize funding, expedite the process and retain funds during the close-out process.
Length of Services Provided:	Cost of Services Provided:
April - October 2020	\$158,060

PROJECT NO. 4	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Length of Services Provided:	Cost of Services Provided:

## General Professional Services Questionnaire

<b>PROJECT NO. 5</b>	
<b>Project Name, Location and Owner's contact information:</b>	<b>Description of Services Provided:</b>
<b>Length of Services Provided:</b>	<b>Cost of Services Provided:</b>

<b>PROJECT NO. 6</b>	
<b>Project Name, Location and Owner's contact information:</b>	<b>Description of Services Provided:</b>
<b>Length of Services Provided:</b>	<b>Cost of Services Provided:</b>

**General Professional Services Questionnaire**

<b>PROJECT NO. 7</b>	
<b>Project Name, Location and Owner's contact information:</b>	<b>Description of Services Provided:</b>
<b>Length of Services Provided:</b>	<b>Cost of Services Provided:</b>

<b>PROJECT NO. 8</b>	
<b>Project Name, Location and Owner's contact information:</b>	<b>Description of Services Provided:</b>
<b>Length of Services Provided:</b>	<b>Cost of Services Provided:</b>

**General Professional Services Questionnaire**

<b>PROJECT NO. 9</b>	
<b>Project Name, Location and Owner's contact information:</b>	<b>Description of Services Provided:</b>
<b>Length of Services Provided:</b>	<b>Cost of Services Provided:</b>

<b>PROJECT NO. 10</b>	
<b>Project Name, Location and Owner's contact information:</b>	<b>Description of Services Provided:</b>
<b>Length of Services Provided:</b>	<b>Cost of Services Provided:</b>

## General Professional Services Questionnaire

**L. List all prior and/or on-going litigation between Firm and Jefferson Parish. Please attach additional pages if necessary.**

Parties:		Status/Result of Case:
Plaintiff:	Defendant:	
1.  N/A		
2.		
3.		
4.		

**M. Use this space to provide any additional information or description of resources supporting Firm's qualifications for the proposed project.**

See attached proposal for additional information supporting CRI's qualifications.

**N. To the best of my knowledge, the foregoing is an accurate statement of facts.**

Signature: Becky Hammond Print Name: Becky Hammond  
Title: Partner Date: September 23, 2022

# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*

## PROPOSAL FOR

Operational Audit Services for the  
Parish of Jefferson, Louisiana  
Resolution No. 140315  
September 23, 2022

### PROPOSER

Carr, Riggs & Ingram, LLC  
111 Veterans Blvd., Suite 350  
Metairie, LA 70005  
Phone: (504) 837-9116



**CRI** CARR  
RIGGS &  
INGRAM  
CPAs and Advisors

[CRlcpa.com](http://CRlcpa.com) | [blog.cricpa.com](http://blog.cricpa.com)

### SUBMITTED BY

Becky Hammond, CPA, CISA, CITP, CGAP, Partner  
[bhammond@cricpa.com](mailto:bhammond@cricpa.com)  
Amy Verberne, CPA, Partner  
[averberne@cricpa.com](mailto:averberne@cricpa.com)





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## TRANSMITTAL LETTER

Jefferson Parish Council  
c/o Mrs. Eula A. Lopez, Parish Clerk  
200 Derbigny St., Suite 6700  
Gretna, LA 70053

Dear Mrs. Lopez:

Thank you for allowing Carr, Riggs & Ingram, LLC (CPAs and Advisors) ("CRI") to submit this proposal to provide operational auditing services to the Parish of Jefferson, Louisiana (the "Parish") for the period January 1, 2023 through December 31, 2024.

Outlined below are our qualifications for your consideration that we believe demonstrate why we are the most qualified CPA firm to serve the Parish in performing your operational audits. The advantages to you are as follows:

- **CRI has a team of dedicated professionals with extensive governmental experience to commit to the Parish.** CRI is currently the auditor for over **450 governmental entities**. Our municipal governments located in Louisiana currently include St. Tammany Parish, City of New Orleans, Caddo Parish, and St. Charles Parish. We have served several of these Louisiana governmental entities as their internal auditor or performed special projects for them. As such, CRI has performed operational/performance, financial, forensic, compliance, and information technology audits for these governments.

CRI (Melbourne, FL office) also performs operational audits for Brevard County, City of Tarpon Springs, and Broward County Public Schools, FL. We have added the CRI Partner Rob Broline, CPA, CCA in charge of these operational audits to our engagement team.


- **CRI will bring experience to the Parish.** CRI will give you the advantage of our past experience with you. Our goal will be to bring our significant past experience with you to effectively and efficiently perform operational audits.
- **CRI brings local relationships and national resources to the Parish.** The CRI Partners serving the Parish possess both the appropriate technical capabilities and decision-making authority. Currently ranked among the top 25 public accounting firms in the United States, CRI is the South's largest CPA firm, employing over 2,000 professionals.

If you should have any questions or require further information, please do not hesitate to contact us at 504-837-9116, bhammond@cricpa.com or averberne@cricpa.com. We look forward serving Jefferson Parish, Louisiana in performing operational audits.

Sincerely,



Becky Hammond, CPA, CISA, CITP, CGAP  
Partner



Amy D. Verberne, CPA  
Partner

### CRI PROFILE

Established in 1997, Carr, Riggs & Ingram, LLC (CPAs and Advisors) (“CRI”) is a regional certified public accounting and consulting firm with roots going back to 1972. CRI currently has over 2,000 professionals in 30 markets located in ten (10) Southern States. CRI provides accounting, assurance, tax compliance and planning, and consulting services to individuals, businesses (both publicly and privately held), governmental entities, retirement plans, and non-profit organizations throughout the United States.

**The Louisiana offices of CRI located in New Orleans and Shreveport have a significant concentration of governmental audit clients and currently perform audit services for over 45 Parishes, municipalities, and other Louisiana governmental entities.** A partial list of our Louisiana governmental clients can be found on pages 16 and 17 of this proposal.

We are proud and active members of the following professional organizations:

- AICPA Private Companies Practice Section
- **Association of Government Accountants (AGA)**
- Employee Benefit Plan Audit Quality Center of the AICPA
- **Government Finance Officers Association (GFOA)**
- Institute of Internal Auditors
- The American Institute of Certified Public Accountants (AICPA)
- The Center for Audit Quality of the AICPA
- **The Governmental Audit Quality Center of the AICPA**
- The Public Company Accounting Oversight Board

Members of the above voluntary professional organizations are select CPA firms recognized in the profession to be of the highest quality control standards. As a result, we are subject to more strict standards than other CPA firms that choose not to take this voluntary step to improve the quality of their practices.

CRI has three (3) office locations in Louisiana (Mandeville, Metairie, and Shreveport) employing over 175 employees. The Parish operational audits will be staffed with team members from both the Metairie and Mandeville, LA CRI offices. Information Technology Specialists and Consulting Governmental Industry Partners will be utilized from other CRI offices as the need arises.

The Metairie and Mandeville CRI offices, from which you will be served, have over 50 audit professionals, all of whom participate to various degrees on audits of Louisiana governmental entities.

### INDEPENDENCE

CRI is an independent certified public accounting firm with respect to the Parish as defined by generally accepted auditing standards, governmental auditing standards, and the most current applicable U.S. General Accounting Office’s *Government Auditing Standards*.

Our firm-wide Government Audit Industry Line Leader, Ray Roberts, recently completed his term on the AICPA Professional Ethics Executive Committee, which creates the independence rules among other matters. CRI has policies and procedures to provide reasonable assurance that all professional personnel maintain independence, integrity, and objectivity, as required under professional standards.

We have had no professional relationships involving the Parish or its component units outside of the audit and consulting services that we have provided in the past. In addition, we affirm that we will give immediate written notice of any professional relationships entered into during the period of our engagement that could potentially compromise our independence.



### **LICENSE TO PRACTICE IN THE STATE OF LOUISIANA**

CRI is licensed in the State of Louisiana. Additionally, all supervisory professional staff assigned to the Parish operational audits are licensed in the State of Louisiana as Certified Public Accountants.



## CRI PROFILE

CRI is a super-regional firm and one of the fastest growing public accounting firms in the United States. Firm-wide, we have been performing government audit services since 1997 and are proud of our more than 330 professionals who dedicate their time to governmental audits. The graphic below further explains our operations overall.

**CRI FIRM FACTS**

**FOUNDED IN 1997** • **10 STATES**  • **30+ MARKETS**

Stretching from New Mexico to North Carolina, Carr, Riggs & Ingram CPAs and Advisors (CRI) is a top 25 nationally ranked full-service accounting and advisory firm offering innovative tax, accounting, audit, consulting, and advisory services to more than 100,000 clients in the U.S., Canada, Mexico, Puerto Rico, and overseas military installations.

**2,000+**  
PROFESSIONALS

**350+**  
PARTNERS



**TOP 25 CPA FIRM**  
*(as ranked by Accounting Today)*

**100,000+**  
CLIENTS



**25+ YEARS**  
OF CONSISTENT GROWTH  
SINCE FORMATION

**CRI FIRM VALUES:**  
CLIENT SERVICE.  
RESPECT.  
INTEGRITY.









### SERVICES

Accounting & Auditing  
Advisory  
Business Support & Transactions  
Business Tax  
Employee Benefit Plans  
Governance, Risk & Assurance  
Individual Tax & Planning  
IT Audits & Assurance

### INDUSTRY EXPERTISE

Captive Insurance  
Commercial Real Estate  
Construction  
Financial Institutions  
Governments  
Healthcare  
Insurance  
Manufacturing & Distribution  
Nonprofit

### CRI FAMILY OF COMPANIES

-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust

CRI is a proud member of Prime Global, an international association of independent accounting firms.

 [CRlcpa.com](http://CRlcpa.com)



### FIRM'S Government Audit Experience

Our extensive government experience is summarized below. This experience has given our team members an in-depth understanding of state and local government, the areas of concern, and areas in which these engagements differ from commercial or non-profit audit work.

## CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

**500+** governmental  
entities with annual revenues  
totaling **\$26 Billion**



**150+** single audits performed  
annually with federal expenditures up to  
**\$1+ Billion**  
and with total expenditures of  
**\$4.78 Billion**

Consulting and other agreed upon  
procedures engagements for  
**120+** government entities



Single Audit Resource Center's  
Award for Excellence in Knowledge,  
Value, and Overall Client Satisfaction



Member of AICPA's Government  
Audit Quality Center



### Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA,  
CGEIT, CTGA, CFF, CGMA, and CGAP

### CLIENTS WITH ANNUAL REVENUES UP TO:



80+ School Districts  
**\$1.1 Billion**



110+ Municipalities/Counties  
**\$4.8 Billion**



115+ Agencies/Authorities  
**\$9.7 Billion**



**CRI** CARR  
RIGGS &  
INGRAM  
CPAs and Advisors

GOVERNMENTS@CRICPA.COM | CRICPA.COM



## SCOPE OF SERVICES

We understand that the scope of services requested by the Parish in Council Resolution 140315 is to perform operational audits for Jefferson Parish for the period from January 1, 2023 through December 31, 2024.

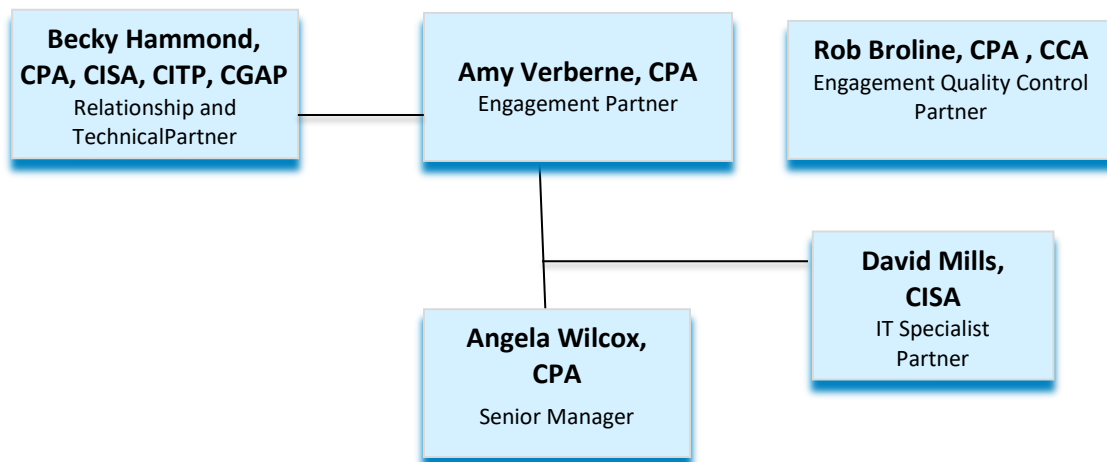


## YOUR CRI SOLUTION TEAM

We have assembled a team of audit professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical and business) and experience that we know are important to you. We are committed to keeping the same team assigned to the Parish's operational audits for each successive year's engagement.

Brief profiles of each CRI audit team member identified below follow on subsequent pages.

### JEFFERSON PARISH COUNCIL



All CRI audit team members meet or exceed the continuing professional educational requirements of the AICPA and the GAO.



## YOUR CRI SOLUTION TEAM



The roles of the key professionals of the audit team who will serve the Parish are as follows:

**Becky Hammond, CPA, CISA, CITP, CGAP, Relationship and Technical Partner**, brings over 22 years of auditing governmental entities, including Jefferson Parish, during her career with a large regional firm and as a Partner with CRI. Becky has an exceptional level of technical expertise and she is a proven, successful leader of major projects. She was a founding member of our COVID-19 Task Force which was established early in 2020 to provide CRI with a coordinated approach to digesting all of the latest guidance relating to COVID-19 funding and synthesizing it into a format that can be easily communicated and understood by our clients. Becky led a CARES Act consulting engagement with Jefferson Parish where she oversaw the processing of \$70M of CARES Act funds. Becky's experience provides exceptional insights into governmental operations and her ability to anticipate and prevent project difficulties and control weaknesses is hugely valued and appreciated by her clients.

**Amy Verberne, CPA, Engagement Partner**, will serve as the Engagement Partner and will have overall responsibility for the timeliness and delivery of the operational audits we provide. She will directly interface with the Parish's Finance Director and will plan, supervise, and review the operational audits. Amy will also consult with the Parish on emerging or newly issued applicable accounting and auditing pronouncements. She has over 20 years of experience in public accounting in serving governmental clients, including parish governments, municipalities, and charter schools. She has led internal audit, external audit, forensic and consulting engagements of governmental entities. She serves on CRI's internal inspection team and also teaches governmental and Uniform Guidance technical topics to CRI professionals.

**Rob Broline, CPA, CCA, Engagement Quality Control Partner**, will be responsible for providing a second (concurring) Partner review of operational audits workpapers and CRI operational audit reports issued with respect to the Parish.

**David Mills, CISA, IT Specialist, Partner**, will oversee our operational audits team on any information technology audits/reviews. David brings over 32 years of IT experience in serving governmental entities.

**Angela Wilcox, CPA, Senior Manager**, will have the responsibility for planning and conducting the operational audits, including daily supervision and technical support of our audit staff, and first review of supporting workpapers and CRI reports issued. Angela brings over 20 years experience in auditing governmental and non-profit entities.

The CRI team we have assembled for the operational audits of the Parish is comprised of highly qualified, responsive members of our CPA Firm. All of the CRI team members have significant experience in operational audits of governmental entities. You can be assured of the quality of our professional staff over the term of our engagement.

There have been no problems with past performance by CRI or its personnel on public contracts, including any problems with time delays, cost overruns, and/or design inadequacies in prior projects for which CRI or its personnel were held at fault. In addition, there have been no problems with analyses of any work by CRI or its personnel which resulted in litigation between any public entity, including but not limited to, ongoing litigation with any public entity or involvement in litigation with any public entity in which the public entity prevailed.



Becky Hammond, CPA, CISA, CITP, CGAP  
Relationship and Technical Partner

(504) 585-4447 phone

bhammond@cricpa.com

### Experience

Becky has over 25 years of experience in public and private accounting. Becky serves as the Lead Partner on numerous audits of Louisiana governmental and employee benefit plans. She served as the engagement partner for Jefferson Parish for the 2018 and 2019 audits.

### Education, Licenses & Certifications

- BS, Management, Accounting Major, Tulane University
- Certified Public Accountant – Louisiana License (CPA)
- Certified Information Systems Auditor (CISA)
- Certified Information Technology Professional (CITP)
- Certified Government Auditing Professional (CGAP)

### Professional Affiliations

- Speaking Engagements: LCPA Governmental Accounting and Auditing Conference, 2016-2018 Pension and OPEB, 2019-2020 GASB and Single Audit Updates, 2021-2022 Single Audit Updates
- Speaking Engagements: LCPA Accounting and Auditing Conference, 2017-2018, Pension and OPEB
- Accounting and Finance Women's Alliance
- AICPA Employee Benefit Plans Audit Quality Center
- AICPA Governmental Audit Quality Centers
- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- ISACA (Information Systems Audit and Control Association)
- Louisiana Society of CPAs (LCPA) (Member of the Governmental Accounting and Auditing Conference Committee)
- LCPA/AICPA Women to Watch Experienced Leader Award 2020

### Firm Affiliations

- Assistant Line Leader, Governmental Practice Unit, Firm-wide
- Member, Corporate Monitoring Team, Firm-wide
- Engagement Quality Control Reviewer, Firm-wide
- Internal Inspection Reviewer, Firm-wide



Amy Verberne, CPA  
Engagement Partner

(985) 629-5558 phone

averberne@cricpa.com

### Experience

Amy has over 20 years of experience in public accounting and in industry practice. Her significant public accounting experience includes numerous governmental agencies, non- profits, charter schools, and nonpublic clients. She has assisted clients in various industries with internal audits and reviews of their financial statements and related internal control design and implementation. Amy's work in industry has given her a deeper understanding of internal controls that can be used to assist her clients in reviewing and developing a successful set of internal controls. She is a trusted advisor for her clients and is often sought throughout the year for advice and recommendation. Her commitment to her clients goes beyond performance of their engagements. Amy's work in industry has given her a deeper understanding of internal controls that can be used to assist her clients in reviewing and developing a successful set of internal controls.

### Education, Licenses & Certifications

- BS, Accounting, Southeastern Louisiana University
- MBA, Southeastern Louisiana University
- Certified Public Accountant (CPA) – Louisiana License

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- AICPA Governmental Audit Quality Centers
- Louisiana Society of CPAs (LCPA)

### Firm Affiliations

- Member, Corporate Monitoring Team, Firm-wide
- Engagement Quality Control Reviewer, Firm-wide
- Internal Inspection Reviewer, Firm-wide



Rob Broline, CPA, CCA  
Engagement Quality Control Partner

(321) 426-3026 phone

[rbroline@cricpa.com](mailto:rbroline@cricpa.com)

### Experience

Rob has over 20 years of experience in public accounting and specializes in entity-wide risk assessments, process risk / controls assessments, internal audits, construction compliance cost verification and forensic reviews. **Rob has spent the last 15 years doing nothing but risk assessments, internal audits and other consulting services almost exclusively for governmental entities.** Rob is currently the engagement partner that leads the outsourced internal audit function for Brevard Parish (2009 – present) and the engagement partner of the City of Tarpon Springs (2017 – present), which includes risk assessments, internal control assessments and process improvement recommendations. Additionally, Rob is the engagement partner for the internal audit services provided to the School Board of Broward Parish and the School Board of Lake County. Rob serves as a technical, internal audit resource for the CRI engagement team that serve as the outsourced internal function for the School Board of Manatee County. Rob is also the engagement partner for the School Board of Sarasota Parish and oversees their newly established internal audit program. Rob has already advised the newly formed Audit Committee in terms of its operation and function.

Rob has served as an instructor on internal audit and various consulting topics for organizations such as the GFOA, the FGFOA, and the Association of Internal Auditors, as well as other local and regional governmental, and accounting/auditing associations.

### Education, Licenses & Certifications

- BS, Cedarville University
- Certified Public Accountant (CPA) – Florida License
- Certified Construction Auditor (CCA)

### Professional Affiliations

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



David Mills, CISA  
Information Technology (IT) Partner

(334) 393-2667 phone

[dmills@cricpa.com](mailto:dmills@cricpa.com)

### Experience

David, who is located in CRI's Enterprise, AL office, has over 27 years of IT experience. His specialties include IT compliance/audit, IT security, IT risk analysis, disaster recovery, and network design, and software/hardware implementation. David's accomplishments include IT assessments/audits for Sarbanes Oxley (SOX) compliance, Health Insurance Portability and Accountability Act (HIPAA), Gramm Leach Bliley (GLB), Federal Financial Institutions Examinations Council (FFIEC), SAS 70, retirement plans and the Bank Secrecy Act. David serves as an IT liaison for several educational and governmental agencies.

David has designed, configured, and installed IT systems for large and medium size local and state governments, education, financial, legal, medical, and manufacturing entities. David has served on the faculty of Troy University as an Adjunct Professor, a speaker and instructor for groups and associations such as the AICPA, AICPA IT Executive Committee (ITEC), Institute of Internal Auditors, and Florida Tax Collectors Association. David is also an editor of the ISACA *Information Systems Control Journal*.

### Education, Licenses & Certifications

- MBA, Troy University
- BS, Physics, Troy University
- Certified Information Systems Auditor (CISA)
- Certified in the Governance of Enterprise IT
- Certified in Risk and Information Systems Control
- Certified TR39 (TG3) Auditor

### Professional Affiliations

- American Institute of Certified Public Accountants
- Information Systems Audit and Control Association
- Institute of Internal Auditors



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Angela Wilcox, CPA  
Senior Manager

(985) 626-8299 phone

awilcox@cricpa.com

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### Experience

Angela has over 12 years in public accounting experience. She previously worked with local CPA firms in New Orleans and Texas prior to joining Carr, Riggs & Ingram, LLC in November 2021. Her significant public accounting experience includes a specialization in audits of not-for-profit entities as well as audits of various other nonpublic companies. Angela also worked over 10 years in industry as a Senior Internal Auditor and a Director of Accounting for a large not-for-profit entity. Angela's work, specifically with her past public accounting clients and industry experience, has provided her with valuable knowledge and a fundamental understanding of internal controls and accounting functions.

### Education, Licenses & Certifications

- BS, Accounting, Southeastern Louisiana University
- Certified Public Accountant (CPA) – Louisiana License

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Louisiana Society of Certified Public Accountants (LSCPA)







## AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under [INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS](#). Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See [PAGES 18 - 21](#) for a more detailed description of the relevant approach and methodology.

## INTERNAL QUALITY CONTROL AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

- **Internal Inspection:** A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- **Continuous Process Improvement Reviews:** In addition to #1 above, this ongoing process reviews each audit partner's workpapers and client audit report twice annually.



CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program. CRI's most recent peer review report conducted in 2016 is available through our website at [www.cricpa.com](http://www.cricpa.com).

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years. The 2021 PCAOB report can be viewed at [www://pcaobus.org](http://www.pcaobus.org).

## FEDERAL OR STATE DESK AND FIELD REVIEWS

CRI's governmental audit work is subject to Federal and State desk reviews and field reviews by various regulatory agencies. No adverse findings have resulted from those reviews.

## STATUS OF ANY DISCIPLINARY ACTION TAKEN OR PENDING

CRI meets all specific requirements, rules and regulations imposed by state and federal law. CRI has not been the subject of any disciplinary actions, nor are we aware of any actions pending, involving any regulatory bodies or professional organizations. Further, CRI is not the subject of any current or pending litigation with public bodies as it relates to the services CRI provides in the regular course of business.

## CONTINUING PROFESSIONAL EDUCATION

Continuing education is a top priority for CRI. Each of our team members receives a wide variety of annual training and content updates from highly qualified instructors, ensuring that they remain on the forefront of issues that could potentially impact our clients. Each of CRI's professional staff's CPE records is reviewed annually to ensure that they are in compliance. All members of the audit team meet or exceed the government CPE hours required by "Government Auditing Standards" during the last three years.





CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental audit team's combined experience is derived from providing services to a client base that includes 500+ governmental entity clients totaling approximately \$26 billion in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you.

Below we share the relevant governmental client engagements performed by CRI. We encourage you to consult with these clients as to the quality and timeliness of our services.

CLIENT	SCOPE OF OUR SERVICES
<b>St. Tammany Parish</b> Leslie Long Chief Financial Officer 985.898.2513 <a href="mailto:llong@stpgov.org">llong@stpgov.org</a>	Internal Audits – Total Estimated Fees of \$423,262 over 4 years beginning in 2022
<b>State of Louisiana, Division of Family Support, Department of Child and Family Services</b> Shavana Howard Assistant Secretary, Division of Family Support 225.342.3877 <a href="mailto:shavana.howard.dcf@la.gov">shavana.howard.dcf@la.gov</a>	Operational Review – Vendor Budgeting, Invoicing and Payment - \$74,999
<b>Brevard County, FL</b> Frank Abbate County Manager 321.653.2004 <a href="mailto:frank.abbate@brevardcounty.us">frank.abbate@brevardcounty.us</a>	Risk Assessments, Operational, and Internal Audits
<b>City of Tarpon Springs, FL</b> Ron Harring Finance Director 727.942.5612 <a href="mailto:rharring@ctsfl.us">rharring@ctsfl.us</a>	Risk Assessments, Operational, and Internal Audits
<b>Broward County Public Schools, FL</b> Rick Reynolds BECON Director 754.321.1000 <a href="mailto:rick.reynolds@browardschools.com">rick.reynolds@browardschools.com</a>	Risk Assessments, Operational, and Internal Audits

CRI (Melbourne, FL office) also performs operational audits for Brevard County, City of Tarpon Springs, and Broward County Public Schools, FL. We have added the CRI Partner Rob Broline, CPA, CCA in charge of these operational audits to our engagement team. He has performed operational, compliance, departmental, forensic, performance, and information technology audits for these governmental clients.



## JEFFERSON PARISH PAST AUDIT EXPERIENCE

As you know, CRI has served as the Parish's independent auditor for the years ended December 31, 2016 to 2019. As such, we have met all deadlines and issued the ACFR timely with the exception of 2018 in which an extension was granted by the Louisiana Legislative Auditor. CRI has also served as a CARES Act funding consultant to the Parish and has provided timely and valuable services, which have resulted in considerable reimbursements to the Parish. Additionally, CRI has not billed Jefferson Parish for any audit-related out-of-scope work during the course of completing the last three audits.

## OTHER LOUISIANA CRI GOVERNMENTAL CLIENTS

Bogalusa City Schools System  
 Bossier Council on Aging  
 Bossier Parish School Board  
 Bossier Parish Sheriff  
 Caddo Parish Correctional Center  
 Caddo Parish Sheriff  
 City of Covington  
 District Attorney of the First Judicial District  
 District attorney of the 34<sup>th</sup> Judicial District  
 District Attorney of the 42nd Judicial District  
 Housing Authority of the City of Bossier  
 Monroe City School Board  
 Morehouse Parish School Board  
 Red River Parish Sheriff  
 Red River Waterway Commission  
 Regional Planning Commission for Jefferson, Orleans, Plaquemines,  
 St. Bernard, St. Charles, St. John the Baptist, St. Tammany, and  
 Tangipahoa Parishes (RPC)  
 Shreve Memorial Library  
 Town of Pearl River, LA

We would be pleased to provide you contact information for the above listed governmental clients if desired.

In addition to the above-noted governmental clients served by CRI's Louisiana offices, CRI provides audit services to the following other municipalities and counties:

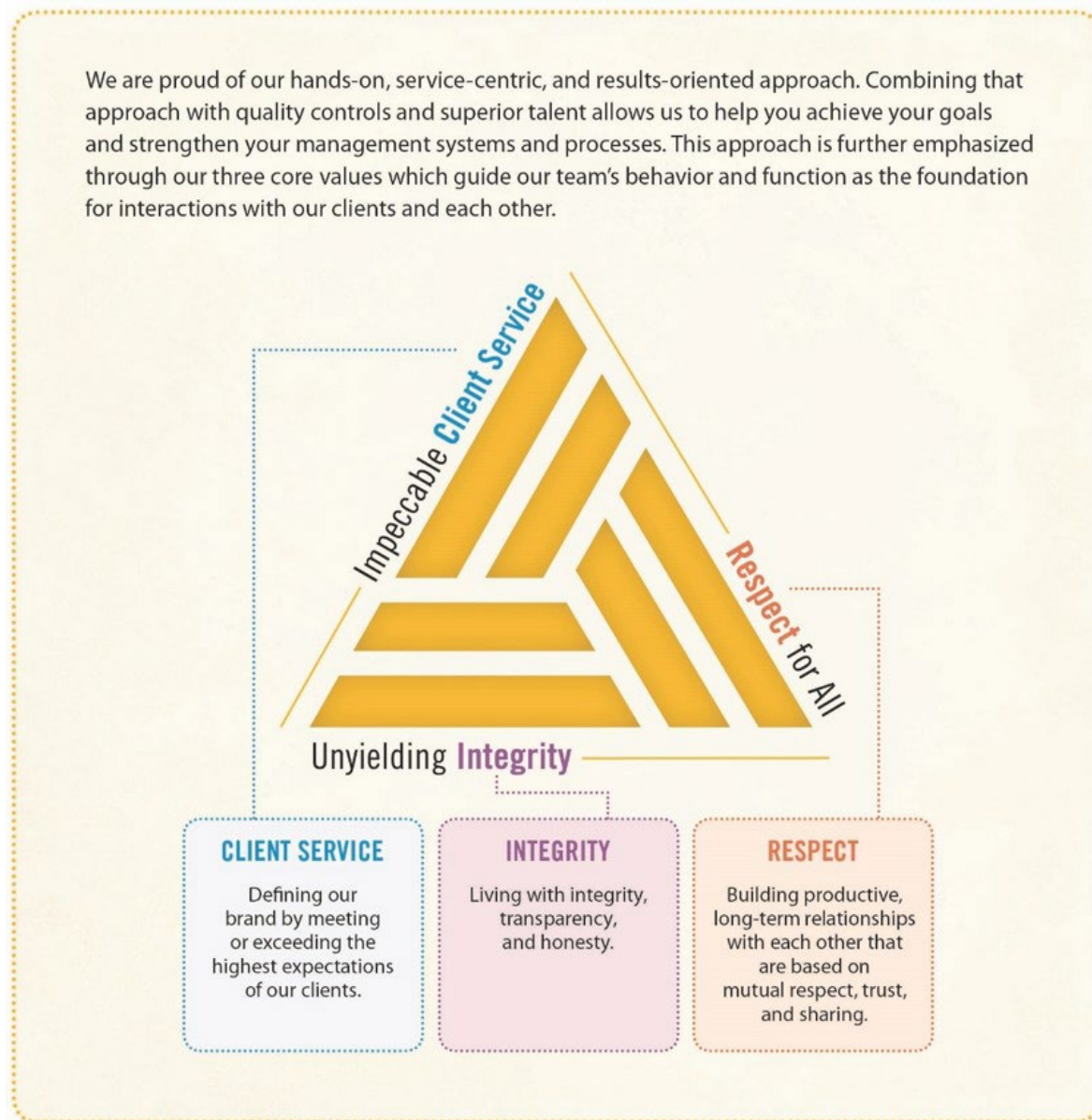
Municipalities	Counties	
City of Birmingham, AL	Alachua County, FL	Grady County, GA
City of Cape Canaveral, FL	Baker County, FL	Lee County, GA
City of Daytona Beach, FL	Bay County, FL	Levy County, FL
City of Destin, FL	Bay County, FL	Liberty County, GA
City of Gainesville, FL	Brevard County, FL	Putnam County, FL
City of Hattiesburg, MS	Clay County, FL	St. Johns County, FL
City of Jacksonville, FL	Dixie County, FL	Sumter County, FL
City of Melbourne, FL	Duval County, FL	Telfair County, GA
City of Tarpon Springs, FL	Echols County, GA	Tift County, GA
	Flagler County, GA	Walton County, FL
	Gilchrist County, FL	Ware County, GA

# AUDIT APPROACH/PROPOSAL/TECHNICAL REQUIREMENTS



## OUR OPERATIONAL AUDIT APPROACH/PROPOSAL

Our Overall Audit Management Philosophy, guiding principles and core values that we bring in serving our clients is depicted in the diagram below.



### Our Standard Operational Audit Approach

Our standard operational audit approach outlined below can be tailored as needed to address the Parish's designated scope of services which include:

- Performance of Departments' audits
- Internal control reviews
- Revenue audits
- Cash and inventory testing
- Financial, compliance, internal, and operational audits
- Information technology reviews



## **Risk Assessment and Audit Universe**

We begin by performing an entity-wide initial risk assessment to identify the audit universe and associated risks by department, program or major area.

Key activities include, but are not limited to:

- Review the Parish's strategic plan, missions, goals, budget documents, financial statements, other key economic data, recent risk assessments and internal audit reports to gain an understanding of the potential audit universe and related risks
- Develop risk rating scorecard for prioritizing the audits
  - Key risk factors – control environment, change process risk, organizational, compliance, external factors
  - Key risks – financial, operational, compliance and reputation
- Conduct interviews with key stakeholders for each of the Departments / Programs to update and identify any new major risks and other concerns including the likelihood and impact of the identified risks / concerns
- Develop a Risk Matrix based on the interviews and our extensive operational audit experience (High, Moderate, Low quadrants)
- Develop a list of potential areas for audit / review based on the risk assessment, previous audits, etc.
- Present the risk assessment matrix along with a list of potential areas for audit/review to you

## **Operational Audit Plan**

Based on feedback to the risk assessment and list of potential areas for audit/review (Audit Universe), we would develop our risk-based annual operational audit plan. Within each Department, we would identify various areas / programs as the auditable units as applicable. The risk assessment and audit plan will be presented to you for approval. The risk assessment and audit plan would be revised as necessary for any significant changes in risk or priorities.

## **Individual Operational Audit / Review Execution**

Our approach for the selected audit / review consists of three phases:

### **Phase 1 - Understanding and Documentation of the Process**

During the first phase, we hold an entrance conference with key management and personnel to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. Additionally, we conduct various facilitated sessions and / or interviews with responsible personnel and document the process, the associated internal controls and process owners' respective roles. The primary purpose is to document our understanding of the process to identify any matters of risk or compliance or other concerns that would affect the timing and extent of our detailed internal controls and compliance testing and to identify improvement opportunities. Often times, in the facilitated sessions and interviews, we identify significant control gaps and improvement opportunities. Those closest to the process often provide the most valuable insight and transparency.

### **Phase 2 - Detailed Testing**

The purpose of this phase is to perform testing procedures based on our understanding of the processes and internal control structure, policies and procedures, ordinances, Federal and State Statutes, as applicable. We determine the scope and extent of our detailed testing of the processes, controls and compliance matters based on the overall risk assessment and our specific understanding of the processes and related controls obtained in the activities of phase 1 of our approach. We perform various types of sampling techniques and



data analytics in our internal controls and compliance testing. Throughout the detailed testing phase, we vet the preliminary results (observations, findings, gaps, improvement opportunities, etc.) to verify the accuracy and completeness with the process owners and key management personnel.

## **Phase 3 – Reporting**

At the conclusion of our procedures, we documented our understanding of the process / function being audited / reviewed and summarize our findings. We conduct an exit conference with management as the final vetting process to confirm the accuracy and completeness of our observations and recommendations. Additionally, we incorporate management's responses into our report. We prepare our report and related findings and provided copies to appropriate Parish personnel.

## **Standard Reporting Format**

Our standard operational audit reporting format / organization typically includes:

- Executive Summary – provides a summary of our observations, including an assigned risk rating
- Background – provides an overview of the process / function audited along with select departmental / program select data, as needed
- Objectives and Approach – provides the specific objectives and approach utilized in the performance of the operational audit / review
- Observations / Issues Matrix – provides the detailed observations resulting from our procedures which includes our recommendations and management's response

We would tailor our reporting format / organization as directed by you.

## **Follow-up**

We typically perform follow-up procedures on a periodic basis for each of the operational audits to assist you to help ensure that open items are properly and effectively addressed and closed in a timely manner.

## **Staffing**

Your service team will consist of experienced auditors and specialists in information technology systems, fraud detection and prevention, use of computer system data extraction tools and federal grant compliance testing. Our commitment to providing you with consistent staffing allows you to maximize savings and remain focused on business. See the engagement team on page 6 to be utilized for all of the operational audits.

## **Deliverables/Reports/Presentations**

We understand that based on the scope of services that the deliverables/ reports/presentations shall include the following:

- Risk Assessment Report identifying priorities based on weaknesses and importance and value. An Annual Audit Plan with Tasks Prioritized
- Recommendations to you to strengthen the controls and to make the systems more effective and efficient, if possible
- Irregularities and Illegal Acts: The auditors shall be required to issue an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to you.



## AUDIT METHODOLOGY

- Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues.

## ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

- Each operational audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

## INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

- Experienced partners and professional staff of our firm conduct quality control reviews of our operational audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.





### SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.

**Tailored Client Service:** defining our brand by meeting or exceeding the highest expectations of our clients.

**Respect for All:** building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing.

**Unyielding Integrity:** Living with sincerity, transparency, and honesty.



### JOIN OUR CONVERSATION

We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRIcpa.com](https://www.cricpa.com) and across all our many social channels. Check out our website for more information about the topics below.

### CRI Resources



Follow @CRIcpa on Social Media





## HOURLY RATES

### HOURLY RATES

Upon your request for CRI to perform an operational audit, it is anticipated that CRI would use professionals with a variety of skill and experience levels depending upon the nature and complexity of the operational audit. The Parish would jointly determine with CRI a not-to-exceed fee for each operational audit, using the following hourly billing rates (by ranges depending on the experience level and industry certifications of the Partner).

CLASSIFICATION	HOURLY RATE
Partner	\$250
Manager	\$200
Senior Auditor	\$150
Staff Auditor	\$125

### OUT-OF-POCKET EXPENSES

Out-of-pocket expenses (e.g., mileage, copies, etc.) are not included in the above quoted rates and will be invoiced as incurred separately. We expect such costs to be minimal.