

STATEMENT OF QUALIFICATIONS

JEFFERSON PARISH, LOUISIANA

OPERATIONAL AUDITS

**SOQ 22-049
RESOLUTION#140315**

SUBMITTED BY:

Kushner LaGraize, L.L.C.
Certified Public Accountants and Consultants
3330 West Esplanade Avenue, Suite 100
Metairie, Louisiana 70002

CONTACTS:

Michelle B. Treschwig, CPA (504) 838-9991

DATE:

September 22, 2022

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September 22, 2022

Jefferson Parish Council
P. O. Box 9
Gretna, Louisiana 70054

Councilpersons:

Kushner LaGraize, L.L.C., is pleased to have the opportunity to respond to your Request for Qualifications to provide necessary services to perform operational audits for the Parish of Jefferson, Louisiana for the period of January 1, 2023 through December 31, 2024.

As independent auditors and consultants of the Parish for the past thirty-one years, we have gained an understanding of the Parish personnel and operations second to none. This understanding, combined with our extensive experience in providing professional services to governmental, non-profit and business entities, certainly qualifies us to efficiently and effectively serve the Parish.

We take pride in our demonstrated ability to work closely with our clients without sacrificing our responsibilities of independence. The active involvement of the management of our firm in each engagement allows us to provide quality service within specified time constraints. In addition, as a local firm based in Jefferson Parish, we are able to bring both continuity and a local point of view to this engagement.

We trust that this proposal expresses our sincere enthusiasm and interest in continuing our services to the Parish. As Partner, I am authorized to represent our Firm and I will be happy to meet with you to answer any questions or provide additional information. Our address is 3330 West Esplanade Avenue, Suite 100, Metairie, Louisiana, 70002. I can be reached at (504) 838-9991 or through email address at michelle.treschwig@kl.cpa.

Sincerely,

KUSHNER LAGRAIZE, L.L.C.



Michelle B. Treschwig, CPA
Audit Partner

MBT:sgf

FIRM PROFILE

Kushner LaGraize, L.L.C., Certified Public Accountants & Consultants, is domiciled in Jefferson Parish, Louisiana, and provides auditing, accounting, tax, financial planning, and management consulting services to a wide variety of industries.

In December 1985, Messrs. S. David Kushner and Wilson A. LaGraize, Jr., formed a partnership under the present firm name of Kushner LaGraize, L.L.C. Upon formation, the firm was composed of the partners and fifteen employees. The firm's growth has continued to escalate each year primarily due to referrals by satisfied clients. Our reputation for providing quality service at a reasonable cost has been the most significant reason for our growth. **In 2022, CityBusiness recognized Kushner LaGraize, L.L.C. as one of the 30 honorees selected in the Medium Company category – Best Places to Work of 2022, and in 2022, Inside Public Accounting recognized Kushner LaGraize, L.L.C. nationally as one of the Top 400 Firms of 2022.**

We are a full-service accounting firm located in Jefferson Parish which employs over 60 people. Of the 53 professionals on staff, 35 are certified public accountants and one has the **AICPA Single Audit Advanced Certifications**. Our Firm is one of the largest accounting firms in the Metropolitan New Orleans area and services clients throughout the Gulf Coast region.

Our vast experience in governmental and business auditing and consulting will allow us to provide recommendations for a more efficient operation and improved accounting and administrative controls. Our team stays current with governmental auditing standards and state laws.

Our Firm has significant experience in governmental accounting and auditing. In addition to performing annual financial statement audits as well as single audits, we have prepared analysis and reviewed the operations on various governmental entities in accordance with *Government Auditing Standards*, issued by the U.S. Comptroller General and the Single Audit Act Amendments of 1996. **We are a member of the AICPA Governmental Audit Quality Center which demonstrates our firm's commitment to audit quality in the area of governmental audits.**

We are also a member of CPAmerica Inc., an exclusive, worldwide association of over 75 independent U.S. accounting firms and 100 international firms. CPAmerica was founded for the purpose of pursuing excellence in the field of public accounting and to assist its members in providing the highest quality accounting, tax, and management consulting services. In order for a firm to attain membership, CPAmerica conducts an examination of the firm's professional practice, professional personnel and organizational characteristics.

Our membership in CPAmerica supplements the capabilities and resources of our Firm through affiliation with other member firms research, education and training programs. The shared experiences of members provide us the expertise to handle any business situation. Specific member firms may be brought onto the engagement when special knowledge and an additional perspective will help answer questions about a client's operations and problems. On a collective basis, the CPAmerica membership has more than 2,900 professional staff.

FIRM PROFILE (Continued)

CPAmerica membership enhances our philosophy of taking our clients responsibilities seriously. It gives us the resources to compete with the larger national firms while retaining a local office commitment to quality and personal service. CPAmerica is more than a loose affiliation of firms that other local firms may boast. We integrate our service to provide joint technical training, annual partner meetings, and numerous joint committees that aid our coordination of addressing client needs and functioning as a single organization.

EXPERIENCE

We have successfully served as the independent auditors, as well as provided other professional services including agreed upon procedures, review of internal controls, and assurance services through operational audits for Jefferson Parish. Listed below are professional services provided to Jefferson Parish, as well as several other governmental entities/quasi-public entities:

- Jefferson Parish – Agreed Upon Procedures – Sewerage & Water Board of the City of New Orleans Pump Station No. 6
- Jefferson Parish – Eastbank Consolidated Fire Department Litigation Project – Equal Pay
- Jefferson Parish – Eastbank Consolidated Fire Department Litigation Project – Salary Recalculation
- Jefferson Parish – Review - Landfill
- Jefferson Parish – Department of Community Development Project
- Louisiana Twenty-Fourth Judicial District Court
- Jefferson Parish Coroner's Office
- City of Hammond, Louisiana
- Port of South Louisiana
- Washington Parish, Louisiana
- Jefferson Council on Aging, Inc.
- Judicial Clerks Fund of the Thirty-Fourth Judicial District Court
- Brazos Transit District, Texas

FIRM QUALIFICATIONS

Our Firm is properly licensed for audit practice in the State of Louisiana as a firm of certified public accountants. Our Firm has no reviews nor investigations pending with the State Board of Certified Public Accountants, nor do we have a record of audit work rejected, refused, or deemed substandard by the Louisiana Legislative Auditor or any other regulatory body.

Our partners and professional staff are active in professional organizations on both the national and local levels, including the American Institute of Certified Public Accountants (AICPA), the Society of Louisiana Certified Public Accountants (LCPA), the Center for Public Company Audit Firms Peer Review Program, the Government Finance Officers Association, the Governmental Audit Quality Center and the Association of Government Accountants.

There has never been any work performed by our Firm which resulted in litigation between the public entity and the Firm 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.

In addition, the past performance of our Firm on public contracts, has never resulted in any problem with time delays, cost overruns, and/or design inadequacies in prior projects for which the Firm was held to be at fault.

QUALITY CONTROL

In accordance with Statement on Quality Control Standards No. 8, A Firm's System of Quality Control, effective January 1, 2012, established by the AICPA, quality Control for a CPA firm applies to all auditing and accounting and review services for which professional standards have been established. A system of quality control for a firm encompasses the firm's organizational structure and the policies adopted and procedures established to provide reasonable assurance that the firm complies with professional standards and issues reports appropriate in the circumstances.

The Quality Control Document sets forth the Firm's policies and procedures in accordance with the AICPA Statement on Quality Control Standards noted above. The interrelated elements of quality control that have been defined are:

1. Leadership Responsibilities for Quality within the Firm
2. Relevant Ethical Requirements
3. Acceptance and Continuation of Clients and Engagements
4. Human Resources
5. Engagement Performance
6. Monitoring

PEER REVIEW

Our Firm has undergone our twelfth "peer review" in conformity with the standards established by the Peer Review Committee of the Center for Public Company Audit Firms. The peer review team evaluated and tested our firm quality control policies and procedures. These tests included the application of the Firm's policies and procedures on selected accounting and auditing engagements, including governmental engagements.

In the opinion of the peer review teams, the system of quality control for our accounting and auditing practices met the current requirements of quality control standards established by the AICPA. A copy of our most recent Peer Review Report is included in Appendix B, pages 16-17.

STAFF EXPERIENCE

As a local firm, we have been able to maintain continuity in staff not normally seen in public accounting. The average staff experience for each level is as follows:

<u>Level</u>	<u>Years of Experience</u>
Partner	15 or more
Manager	5 - 15
Senior	3 - 5
Staff	1 - 3

Michelle B. Treschwig, CPA, Audit Partner of Kushner LaGraize, L.L.C., has been in public accounting since 2001, and has over 21 years of experience with governmental entities including Jefferson Parish.

CONTINUING PROFESSIONAL EDUCATION

As stated in our Firm's Quality Control Document, it is our Firm's policy to have all professional personnel comply with the continuing education requirements of the AICPA, the State of Louisiana Board of Accountancy, and the U.S. General Accounting Office; that all professional staff maintain an adequate awareness and understanding of current developments in technical literature; and that all professional staff assist in the training and development of staff members under their supervision. Procedures used by our Firm to meet these goals include participation in AICPA and State Society-sponsored CPE programs, as well as various in-house training and development courses.

Our commitment to the professional education of our staff, particularly in governmental accounting and auditing, is further evidenced by our participation in the AICPA's "Certificate of Educational Achievement in Governmental Accounting and Auditing" program. The AICPA program consists of a series of integrated educational courses concentrating on governmental accounting, auditing, and financial reporting. Members of our firm have successfully completed the course and possesses the "Certificate of Educational Achievement." **In addition, Michelle Treschwig, CPA, has obtained the AICPA Advanced Single Audit Certification.**

AUDIT APPROACH

General Approach

We will conduct a structured review of the systems and procedures of the department(s) to be outlined by the Parish in order to evaluate whether they are being conducted efficiently and effectively. We will also establish performance objectives, agreeing the standards and criteria for assessment, and evaluating actual performance against targeted performance. We will perform engagements based on criteria established by management.

We will develop programs and procedures in order to meet the operational audit objectives specific to the Parish.

As is the case with all of our clients, the level of staff assigned to a particular area depends greatly on the complexity and associated risks of the area to be audited. Accordingly, our most experienced staff will be assigned to the more significant areas of the audit.

Monitoring Progress of the Audit

Our audit staff will be closely supervised by our manager's to ensure the proper quality and progress of the work. This will be verbally communicated to Parish Management on at least a weekly basis. If any problem areas are communicated, we will discuss the matter with Parish personnel before incurring any additional time in the area. These matters will be communicated to Parish Management in writing upon occurrence.

Supervision and Review

The Firm's policies and procedures related to supervision and review are documented in our Quality Control Document. In general, the policies and procedures include a variety of checklists, work programs, and other practice aids to ensure proper supervision and review of all work. This would include a two- and sometimes three-tier review of all workpapers.

For complex or technical issues, a "consultation" policy is in place which requires the staff to confer with an individual who has the necessary specialized knowledge or training that is appropriate for the issue in question.

Again, as a local firm, we are able to actively and efficiently involve our management in the engagement. **We take tremendous professional and personal pride in being able to provide our clients with a "hands-on" level of service from the partner level on down.**

AUDIT APPROACH (Continued)

Audit Team

Our Firm recognizes that its most important product is prompt and efficient service of the highest quality. In order to provide this, several individuals within our Firm will join together to create an engagement team. We can assure that the quality of staff is maintained throughout the term of the engagement. Also, our current and projected workload will not interfere with our capacity for timely completion of the audit. Please see Appendix A, pages 11 to 14 for the resumes of the partner and managers on the engagement team.

Report Distribution

Upon conclusion of our operational audits, we will provide an audit report documenting our conclusions and any comments we feel may be pertinent to the Parish's operating audit objectives.

REFERENCES

<u>Governmental Entity</u>	<u>Reference</u>	<u>Telephone Number</u>
Louisiana Twenty-Fourth Judicial District Court 200 Derbigny, Thomas F. Donelon Building, Judicial Administrator's Office, Suite 2100 Gretna, LA 70053	Ms. Renee Aguilar Judicial Administrator	(504) 364-3990
Port of South Louisiana 171 Belle Terre Boulevard LaPlace, LA 70068	Mr. Grant Faucheux Finance Director	(985) 536-8080
Washington Parish 909 Pearl Street Franklinton, LA 70438	Ms. Donna Graham Finance Director	(985) 839-7825
Jefferson Parish Coroner's Office 2018 8 th Street Harvey, LA 70058	Dr. Gerald Cvitanovich Coroner	(504) 365-9100
Judicial Clerks Fund of the Thirty-Fourth Judicial District Court St. Bernard Parish Courthouse 1101 W. St. Bernard Hwy Chalmette, LA 70043	The Honorable Judge Darren M. Roy Chief Judge	(504) 278-4423

REFERENCES (Continued)

City of Hammond, Louisiana
310 E. Charles Street
Hammond, LA 70401

Ms. Laura Hammett
Director of Finance

(985) 277-5617

Jefferson Council on Aging, Inc.
6620 Riverside Drive, Suite 216
Metairie, LA 70003

Mr. Al Robichaux
Executive Director/CFO

(504) 888-5880

FEE ESTIMATE

Our fee is based on the number of hours to complete the project at our hourly rates. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Our hourly rates range from \$115.00 - \$345.00.

A fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. An estimated fee quote will be determined as more details of the operational audits are provided. If significant additional time is necessary to complete the assignment, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Responsibility for this engagement will be undertaken by Kushner LaGraize, L.L.C., solely.

We will also invoice the Parish for directly related out-of-pocket expenses, including travel, faxes, photocopying, report reproductions, etc.

SUMMARY

In summary, Kushner LaGraize, L.L.C., is a full-service accounting firm with the following excellent credentials:

- Extensive operational auditing experience with governmental entities.
- Office location in Jefferson Parish with a staff of over 60 people, including 53 professionals and 35 CPAs and **one with the AICPA Advanced Single Audit Certificate.**
- Members of CPAmerica Inc., an exclusive worldwide association of over 75 independent U.S. accounting firms and 100 international firms with over 2,900 professional staff collectively.
- A license to practice public accounting in Louisiana.
- Successful completion of operational audits and consulting engagements for Jefferson Parish and other governmental entities supported by references from clients.
- Successful completion of twelve AICPA Peer Reviews receiving an opinion of Pass.
- Members of the AICPA Governmental Audit Quality Center.
- Membership in the Center for Public Company Audit Firms Peer Review Program.
- No reviews or investigations pending with the State Board of Certified Public Accountants.
- An extensive firm and on-line library of governmental publications.
- Members of the Government Finance Officers Association (GFOA).
- No litigation as a result of any work performed by our firm.
- Extensive knowledge with the AS400 and FMS Accounting System.

APPENDIX A

AUDIT PARTNER
MICHELLE B. TRESCHWIG
Certified Public Accountant

EXPERIENCE: 2001 - Present, *Kushner LaGraize, L.L.C., Certified Public Accountants and Consultants*, Metairie, Louisiana – Audit Partner.

1996 - 2000 - *Communications Center, Inc.*

1995 - 1996 - *Metron, Inc.*

1993 - 1995 - *Egan Nursing Services.*

AREAS OF EXPERTISE: Responsible for planning, performing and supervision of audit, review and compilation engagements of governmental and private entities. Also, responsible for managing and performing work in the areas of performance measurement and internal controls. AICPA Advanced Single Audit Certification. Worked on Jefferson Parish audits and projects for the last 20 years.

<u>Governmental Engagements</u>	<u>Position Served on the Engagement</u>
Jefferson Parish, Louisiana	Partner
24 th Judicial District Court	Partner
Port of South Louisiana	Partner
Washington Parish including Choctaw Road Landfill	Partner
City of Hammond	Partner
34 th Judicial District Court Expense Fund	Partner
Jefferson Parish Coroner's Office	Partner
Brazos Transit District	Partner

EDUCATION: *University of New Orleans* - Bachelor of Science, Accounting - 2000.

Texas A&M University - Bachelor of Business Administration in Management - 1993.

AFFILIATIONS: Louisiana Society of Certified Public Accountants

American Institute of Certified Public Accountants

Board Member of the Volunteers of America of Southeast Louisiana

SENIOR MANAGER
CHAD M. MCADAM
Certified Public Accountant

EXPERIENCE: 2009 - Present, *Kushner LaGraize, L.L.C., Certified Public Accountants and Consultants*, Metairie, Louisiana – Audit Senior Manager.

AREA OF EXPERTISE: Responsible for planning, performing and supervising work on audits, review and compilation engagements of governmental and private entities. Worked on Jefferson Parish audits and projects for the last 10 years.

<u>Governmental Engagements</u>	<u>Position Served on the Engagement</u>
Jefferson Parish, Louisiana	Audit Manager
24 th Judicial District Court	Audit Manager
Washington Parish including Choctaw Road Landfill	Audit Manager
City of Hammond, Louisiana	Audit Manager
34 th Judicial District Court – Judicial Expense Fund	Audit Manager

EDUCATION: *Southeastern Louisiana University* - Bachelor of Science, Accounting – 2008

AFFILIATIONS: Louisiana Society of Certified Public Accountants

American Institute of Certified Public Accountants

MANAGER II
WYATT K. HIGGINS
Certified Public Accountant

EXPERIENCE: 2013 - Present, *Kushner LaGraize, L.L.C., Certified Public Accountants and Consultants*, Metairie, Louisiana - Audit Manager II.

AREA OF EXPERTISE: Responsible for planning, performing and supervising work on audits, reviews and compilation engagements of governmental, not-for-profit and private entities. Worked on Jefferson Parish audit and projects for the last 6 years.

Governmental Engagements

Jefferson Parish, Louisiana
Washington Parish
City of Hammond, Louisiana
Port of South Louisiana

Position
Served on the
Engagement

Audit Senior
Audit Manager
Audit Senior
Audit Manager

EDUCATION: *Louisiana State University* - Bachelor of Science, Finance - 2011

AFFILIATIONS: Louisiana Society of Certified Public Accountants

American Institute of Certified Public Accountants

MANAGER I
CHRISTOPHER A. BREAU, JR.
Certified Public Accountant

EXPERIENCE: 2017 - Present, *Kushner LaGraize, L.L.C., Certified Public Accountants and Consultants*, Metairie, Louisiana - Audit Manager I.

2014 - 2017 - Hawthorn, Waymouth & Carroll, L.L.P.

**AREA OF
EXPERTISE:**

Responsible for planning, performing and supervising work on audits, reviews and compilation engagements of governmental, nonprofit and private entities.

<u>Governmental Engagements</u>	<u>Position Served on the Engagement</u>
Jefferson Parish Coroner's Office	Audit Manager
24 th Judicial District Court	Audit Manager
Washington Parish including Choctaw Road Landfill	Audit Manager
Jefferson Parish Council on Aging	Audit Manager
City of Hammond, Louisiana	Audit Manager

EDUCATION: *Southeastern Louisiana University* - Bachelor of Science, Accounting – 2013

AFFILIATIONS: Louisiana Society of Certified Public Accountants

American Institute of Certified Public Accountants

APPENDIX B

Report on the Firm's System of Quality Control

November 5, 2019

To the Partners of
Kushner LaGraize, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Kushner LaGraize, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans; and an audit of a broker-dealer.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Kushner LaGraize, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, 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*. Kushner LaGraize, LLC has received a peer review rating of *pass*.

A handwritten signature in black ink, reading "Haddox Reid Eubank Betts" followed by a stylized flourish.

HADDOX REID EUBANK BETTS PLLC

APPENDIX C

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:

Operational Audits for Jefferson Parish for the period January 1, 2023 through December 31, 2024
Resolution Number:140315

B. Firm Name & Address:

Kushner LaGraize, L.L.C.
3330 West Esplanade Avenue, Suite 100
Metairie, Louisiana 70002

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:

Michelle B. Treschwig, CPA
Audit Partner
(504) 838-9991

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

Kushner LaGraize, L.L.C.
3330 West Esplanade Avenue, Suite 100
Metairie, Louisiana 70002

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

G. Has this JOINT-VENTURE previously worked together? Please check: YES ☐ NO ☐

H. List all subcontractors anticipated for this Project. Please note that all subcontractors must submit a fully completed copy of this questionnaire, 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.

Name & Address:	Specialty:	Worked with Firm Before (Yes or No):
1. None		
2.		
3.		
4.		
5.		

General Professional Services Questionnaire

I. Please specify the total number of support personnel that may assist in the completion of this Project:
5

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.

PROFESSIONAL NO. 1

Name & Title:

Michelle B. Treschwig, CPA
Audit Partner

Name of Firm with which associated:

Kushner LaGraize, L.L.C.

Description of job responsibilities:

Planning, supervision, and review of audit, review, and compilation engagements of governmental and private entities. Also responsible for the Firm's Continuing Education. Additional responsibilities include management consulting in the areas of performance measurement, internal controls, recruiting, and business planning. Worked on Jefferson Parish audits and projects for 21 years.

Years' experience with this Firm:

22 years

Education: Degree(s)/Year/Specialization:

University of New Orleans - Bachelor of Science, Accounting - 2000
Texas A&M University - Bachelor of Business Administration in Management - 1993

Other experience and qualifications relevant to the proposed Project:

Ms. Treschwig is a Certified Public Accountant licensed by the Louisiana State Board of CPAs. She is a member of the GFOA and has also obtained the AICPA Advanced Single Audit Certificate .

General Professional Services Questionnaire

PROFESSIONAL NO. 2
Name & Title:
Wyatt Higgins, CPA Audit Manager II
Name of Firm with which associated:
Kushner LaGraize, L.L.C.
Description of job responsibilities:
Responsible for planning, performing and supervising work on audit, review, and compilation engagements of governmental, not-for-profit, and private entities. Worked on Jefferson Parish audits and projects for over 5 years.
Years' experience with this Firm:
9 years
Education: Degree(s)/Year/Specialization:
Louisiana State University - Bachelor of Science, Finance - 2011
Other experience and qualifications relevant to the proposed Project:
Mr. Higgins is a Certified Public Accountant licensed by the Louisiana State Board of CPAs.

General Professional Services Questionnaire

PROFESSIONAL NO. 3
Name & Title:
Chad McAdam, CPA Audit Senior Manager
Name of Firm with which associated:
Kushner LaGraize, L.L.C.
Description of job responsibilities:
Responsible for performing governmental, not-for-profit, and for profit audits and financial statements for various entities. Worked on Jefferson Parish audits and projects for 12 years.
Years' experience with this Firm:
14 years
Education: Degree(s)/Year/Specialization:
Southeastern Louisiana University - Bachelor of Science, Accounting - 2008
Other experience and qualifications relevant to the proposed Project:
Mr. McAdam is a Certified Public Accountant licensed by the Louisiana State Board of CPAs.

General Professional Services Questionnaire

PROFESSIONAL NO. 4
Name & Title:
Christopher Breaux, CPA Audit Manager I
Name of Firm with which associated:
Kushner LaGraize, L.L.C.
Description of job responsibilities:
Responsible for planning, performing and supervising work on audit, review, and compilation engagements of governmental, not-for-profit, and private entities.
Years' experience with this Firm:
5 years
Education: Degree(s)/Year/Specialization:
Southeastern Louisiana University - Bachelor of Science, Accounting - 2013
Other experience and qualifications relevant to the proposed Project:
Mr. Breaux is a Certified Public Accountant licensed by the Louisiana State Board of CPAs.

General Professional Services Questionnaire

PROFESSIONAL NO. 5
Name & Title:
Kalira Miller, CPA Audit Senior
Name of Firm with which associated:
Kushner LaGRaize, L.L.C.
Description of job responsibilities:
Responsible for planning and performing work on audit, review, and compilation engagements of governmental, not-for-profit, and private entities.
Years' experience with this Firm:
1 year
Education: Degree(s)/Year/Specialization:
Southeastern Louisiana University - Bachelor of Science, Accounting - 2017 Southeastern Louisiana University - Master of Business Administration - 2018
Other experience and qualifications relevant to the proposed Project:
Ms. Miller is a Certified Public Accountant licensed by the Louisiana State Board of CPAs.

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:
Jefferson Parish, LA Jefferson Parish, Sewerage & Water Board of the City of New Orleans Pump Station No.6 Gretna, LA 70053	Agreed-Upon Procedures (Quarterly) through September 30, 2022
Length of Services Provided:	Cost of Services Provided:
10 years	\$2,800 per quarter

PROJECT NO. 2	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish Landfill Jefferson Parish, LA	Assurance
Length of Services Provided:	Cost of Services Provided:
Over 14 years	\$6,068 - for services provided December 31, 2021

General Professional Services Questionnaire

PROJECT NO. 3	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish, LA Jefferson Parish Community Development Department Gretna, LA 70053	Consulting
Length of Services Provided:	Cost of Services Provided:
2 years	\$54,238

PROJECT NO. 4	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish, LA Jefferson Parish East Bank Consolidated Fire Department Litigation Project	Consulting
Length of Services Provided:	Cost of Services Provided:
2 years (2015-2016)	\$146,000

General Professional Services Questionnaire

PROJECT NO. 5	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish, LA Jefferson Parish Finance Dept. Gretna, LA 70053	Audit of Financial Statements
Length of Services Provided:	Cost of Services Provided:
-Joint Venture over 10 years with 2 other firms until 2010. -Principle Auditor beginning year ended December 31, 2010-2015 -Over total of 15 years as AFS auditors	\$169,902 - Audit for year ended December 31, 2015

PROJECT NO. 6	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Louisiana Twenty-Fourth Judicial District Court Twenty-Fourth Judicial District Court Gretna, LA 70053	Audit of Financial Statements Statewide Agreed - Upon Procedures
Length of Services Provided:	Cost of Services Provided:
Over 26 years	\$42,500 - Audit for year ended December 31, 2021 \$8,500 - Statewide Agreed - Upon Procedures

General Professional Services Questionnaire

PROJECT NO. 7	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Jefferson Parish Coroner's Office Jefferson Parish Coroner's Office 2018 8th Street Harvey, LA 70058	Audit of Financial Statements Statewide Agreed - Upon Procedures
Length of Services Provided:	Cost of Services Provided:
10 years	\$22,500 - Audit for the year ended December 31, 2021 \$8,500 - Statewide Agreed - Upon Procedures

PROJECT NO. 8	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Port of South Louisiana Port of South Louisiana Laplace, LA	Audit of Financial Statements
Length of Services Provided:	Cost of Services Provided:
Over 21 years	\$38,500 - Audit for the year ended April 30, 2021

General Professional Services Questionnaire

PROJECT NO. 9	
Project Name, Location and Owner's contact information:	Description of Services Provided:
Washington Parish, LA Washington Parish 909 Pearl Street	Audit of Financial Statements Statewide Agreed - Upon Procedures
Length of Services Provided:	Cost of Services Provided:
16 years	\$40,500 - Audit for the year ended December 31, 2021 \$8,500 - Statewide Agreed - Upon Procedures

PROJECT NO. 10	
Project Name, Location and Owner's contact information:	Description of Services Provided:
City of Hammond, LA City of Hammond 310 E. Charles Street Hammond, LA 70401	Audit of Financial Statements
Length of Services Provided:	Cost of Services Provided:
11 years	\$57,250 - Audit for the year ended June 30, 2021

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. None		
2.		
3.		
4.		

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

Extensive knowledge of the AS400, FMS accounting system, and client - allows for efficiency.

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

Signature: Michelle B. Treschwig Print Name: Michelle Treschwig
 Title: Audit Partner Date: 9/22/2022