

# ATTACHMENT A

## RFP 24-555

### FINANCIAL AUDIT SERVICES

#### *Qualifications and Experience Description*

Provide detail information for the sections below. *Additional pages may be added as necessary.*

#### **Company Qualifications and Experience**

1. Provide a brief history of the company including the number of years in business; provide firm's qualifications and experience in handling contracts of similar scope in terms.
2. Provide list of personnel that will be dedicated to performing the services to DCSD. The list of personnel must identify each individual by name, title, qualifications, and experience with comprehensive financial audits.

#### **Methodology and Operations**

1. Provide your company's methodology to provide a comprehensive DCSD financial audit service, as outlined in the Scope of Work.
2. Provide your company's quality assurance/quality control process, and sample copies of previous review reports.

Going  
Further.



# DeKalb County School District

## Technical Proposal to Provide Audit Services

Fiscal Year June 30, 2023 through 2027

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### Mauldin & Jenkins Certified Public Accountants

Contact Persons: Doug Moses, CPA, Partner  
Christopher McKellar, CPA, Partner

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





## VISION

*To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.*

*Over 675 Governmental Units Served  
Throughout the Southeast*



*Going Further.*



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## Transmittal Letter

July 11, 2023

DeKalb County School District  
Attn: Procurement  
1701 Mountain Industrial Boulevard  
Stone Mountain, Georgia 30083

Ladies and Gentlemen:

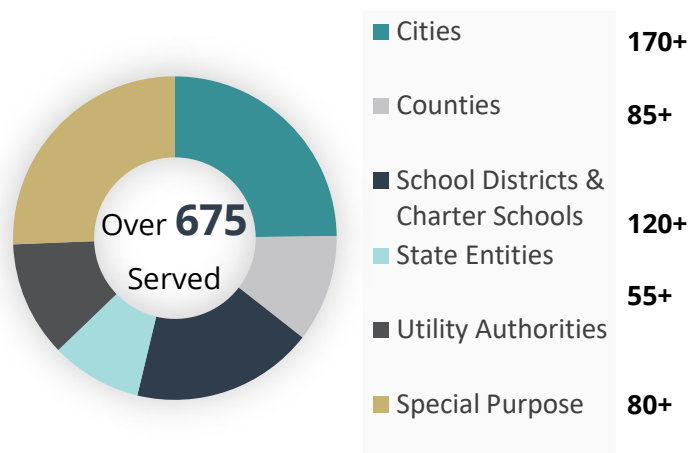
We appreciate the opportunity to propose on providing audit services to DeKalb County School District (the "School District"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the School District. The contract for such audit services will be for five consecutive fiscal years beginning with the fiscal year ended June 30, 2023, and ending with the fiscal year ended June 30, 2027.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the School District and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the School District. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast.** This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Board, management, and its citizens. Given the complexities of the School District's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- **675+ state and local governments across the Southeastern U.S.A.**
- **130+ water & sewer systems, 25 airport operations, 20 gas systems, 20 electrical utilities, & 15 transit services;**
- **155 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **295+ of Single Audits as required by the Uniform Guidance.**



Mauldin & Jenkins provides over 145,000 hours of service to over 675 governmental units in the Southeast on an annual basis utilizing over 150 professionals.



- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm’s influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA’s (AICPA’s) Governmental Audit Quality Center’s (GAQC) Executive Committee in 2022; the AICPA’s State and Local Government Expert Panel in 2021; the AICPA’s sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally. 
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 625 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors.
- ❖ **Remote Audits and Suralink.** If management elects for a remote audit, Mauldin & Jenkins is very effective in working from a remote environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA’s new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins’ clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, Doug Moses is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (770) 955-8600. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,  
MAULDIN & JENKINS, LLC

  
Doug Moses, Partner

Sincerely,  
MAULDIN & JENKINS, LLC

  
Christopher McKellar, Partner

## Attachment A - Firm Qualifications and Experience

### Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



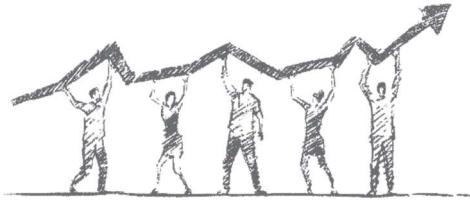
- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Raleigh, NC**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **440,000** - approx. total hours of service provided annually to clients of the Firm
- **145,000** - approx. total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **675** - approx. total governmental entities served in past three (3) years
- **515** - total number of Firm personnel
- **155** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **70** - total number of Firm partners
- **24** - total number of full-time governmental partners & directors
- **18** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience

## A Century of Service



Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 38 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 675 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

*I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.*

**Pam Herring,  
City of Rockmart,  
Clerk/Finance Officer**

## Location of the Office from which the Work is to be Performed

The Atlanta office will act as the lead in providing services to the School District with additional staff roles coming from our other offices as needed. The Atlanta office acts as the Firm's lead office on all governmental engagements across the Southeast. We have a working relationship between all our offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.

The individuals mentioned in this proposal, Mr. Doug Moses, Mr. Adam Fraley, and Mr. Christopher McKellar, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the School District.

The Atlanta office currently employs **70 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. A further profile of the Atlanta office and the Firm’s professional staff as a whole is as follows:

Professional Staff by Level	Atlanta	Firm-Wide
Partners	16	70
Directors/Managers	38	120
Senior Associates	26	104
Associates	36	221
<b>Total</b>	<b>116</b>	<b>515</b>

### **Client Transitions**

*Mauldin & Jenkins has experienced over 600 governmental client transitions in the past 25 years.*



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

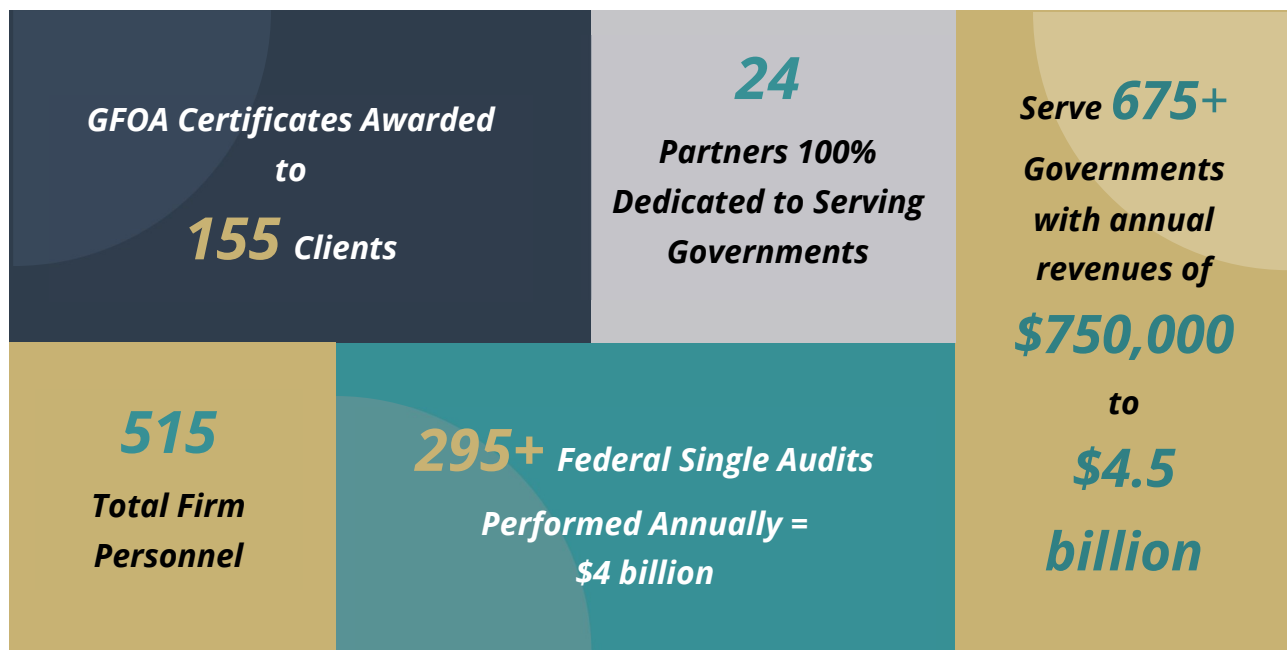
- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client’s operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.

*The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year’s audit.*

**Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager**



- **Not Recreating the Wheel.** We also consider client’s processes and reports generated on a regular basis for possible use in our audit process to minimize the need for client’s to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.





**Cities.** Cities we have served within the past three years:

<b>Georgia</b>		
1) Albany	46) Johns Creek	92) Union City
2) Alpharetta	47) Kennesaw	93) Valdosta
3) Americus	48) Kingsland	94) Villa Rica
4) Ashburn	49) LaGrange	95) Waycross
5) Atlanta	50) Lawrenceville	96) West Point
6) Austell	51) Leesburg	
7) Avondale Estates	52) Lilburn	<b>Alabama / Mississippi</b>
8) Bainbridge	53) Lone Oak	97) Athens, AL
9) Baldwin	54) Lyons	98) Huntsville, AL
10) Ball Ground	55) Milledgeville	99) Tuscaloosa, AL
11) Barnesville	56) Milner	100) Gulfport, MS
12) Bloomingdale	57) Milton	101) Meridian, MS
13) Brookhaven	58) Monroe	102) Prattville, AL
14) Brunswick	59) Morrow	103) Sheffield, AL
15) Byron	60) Nashville	
16) Cartersville	61) Oxford	<b>Florida</b>
17) Cedartown	62) Palmetto	104) Apopka
18) Centerville	63) Peachtree City	105) Callaway
19) Chamblee	64) Peachtree Corners	106) Clewiston
20) Chattahoochee Hills	65) Pearson	107) Crystal River
21) Clarkston	66) Perry	108) Destin
22) College Park	67) Pooler	109) Gulf Stream
23) Conyers	68) Powder Springs	110) Fernandina Beach
24) Cordele	69) Port Wentworth	111) Ft. Myers Beach
25) Covington	70) Richmond Hill	112) Haines City
26) Dacula	71) Riverdale	113) Hallandale Beach
27) Dalton	72) Rockmart	114) Indiantown
28) Decatur	73) Rome	115) Islamorada
29) Doraville	74) Roswell	116) Jupiter Inlet Colony
30) Douglasville	75) Sandy Springs	117) LaBelle
31) Duluth	76) Savannah	118) Lake Placid
32) Dunwoody	77) Sharpsburg	119) Longboat Key
33) Fairburn	78) Social Circle	120) Marco Island
34) Fayetteville	79) South Fulton	121) Naples
35) Flovilla	80) St. Marys	122) New Port Richey
36) Forest Park	81) Stockbridge	123) North Port
37) Forsyth	82) Stonecrest	124) Pensacola
38) Garden City	83) Suwanee	125) Pinecrest
39) Grovetown	84) Temple	126) Plant City
40) Griffin	85) Thomasville	127) Tarpon Springs
41) Hapeville	86) Thunderbolt	128) Tequesta
42) Hinesville	87) Tifton	129) Wildwood
43) Holly Springs	88) Toccoa	
44) Jefferson	89) Tucker	<b>North Carolina</b>
45) Jeffersonville	90) Turin	130) Asheville
	91) Tybee Island	
		131) Black Mountain
		132) Garner
		133) Hendersonville
		134) Jacksonville
		135) Rocky Mount
		136) Selma
		137) Zebulon
		<b>South Carolina</b>
		138) Aiken
		139) Beaufort
		140) Cayce
		141) Chapin
		142) Charleston
		143) Clemson
		144) Clinton
		145) Clover
		146) Fountain Inn
		147) Hanahan
		148) Hardeeville
		149) Hemingway
		150) Hilton Head Island
		151) Hollywood
		152) Georgetown
		153) Goose Creek
		154) Johnsonville
		155) Kiawah Island
		156) Mount Pleasant
		157) North Augusta
		158) North Charleston
		159) Orangeburg
		160) Pamplico
		161) Rock Hill
		162) Seabrook Island
		163) Summerville
		164) Winnsboro
		<b>Tennessee</b>
		165) Bristol
		166) Clarksville
		167) Jackson
		168) Lebanon
		169) Morristown
		170) Spring Hill

**Counties.** Counties we have audited or are in the process of serving within the past three years:

<b>Georgia</b>		
1) Athens-Clarke	9) Clayton	18) Forsyth
2) Augusta-Richmond	10) Colquitt	19) Gwinnett
3) Bacon	11) Columbus-Muscogee	20) Henry
4) Barrow	12) Crisp	21) Irwin
5) Bryan	13) DeKalb	22) Jackson
6) Butts	14) Dougherty	23) Jeff Davis
7) Charlton	15) Douglas	24) Jenkins
8) Chatham	16) Emanuel	25) Jones
	17) Floyd	26) Lamar
		27) Lee
		28) Liberty
		29) Long
		30) Lumpkin
		31) Macon
		32) Macon-Bibb
		33) McIntosh
		34) Meriwether
		35) Mitchell



36) Monroe	52) Whitfield	64) Orange	78) Horry
37) Morgan		65) Wake	79) Lancaster
38) Newton	<b><u>Florida</u></b>		80) Laurens
39) Paulding	53) Hernando	<b><u>South Carolina</u></b>	81) Oconee
40) Pierce	54) Union	66) Aiken	82) Orangeburg
41) Rockdale		67) Beaufort	83) Richland
42) Spalding	<b><u>North Carolina</u></b>	68) Berkeley	84) Sumter
43) Stephens	55) Bertie	69) Calhoun	
44) Stewart	56) Buncombe	70) Colleton	<b><u>Tennessee</u></b>
45) Sumter	57) Columbus	71) Darlington	85) Hamilton
46) Tattall	58) Gates	72) Dorchester	
47) Taylor	59) Green	73) Edgefield	<b><u>Alabama</u></b>
48) Toombs	60) Halifax	74) Fairfield	86) Jefferson
49) Troup	61) Madison	75) Florence	
50) Turner	62) Montgomery	76) Greenville	
51) Walton	63) Moore	77) Hampton	

**State Governmental Entities.** States have many entities as part of financial reporting: agencies, departments, colleges, university foundations, and other component units that are audited. Please see the following for a listing of State governmental entities we have served in the past three years:

- |   |   |
|---|---|
| 1) Abraham Baldwin Agri. College Foundation       | 30) University of Chattanooga Foundation              |
| 2) Aiken Technical College                        | 31) Trident Technical College                         |
| 3) Athens State University, AL                    | 32) Kennesaw State Univ. Athletic Department          |
| 4) Central Carolina Technical College             | 33) Kennesaw State Univ. Athletic Foundation          |
| 5) College of Coastal Georgia Foundation          | 34) Kennesaw State Univ. Research Foundation          |
| 6) Denmark Technical College                      | 35) Kennesaw State Univ. Foundation                   |
| 7) Francis Marion University                      | 36) Medical College of Georgia Foundation             |
| 8) Ga. Building Authority (GBA)                   | 37) Mississippi College of Georgia Foundation         |
| 9) Ga. Business Success Center                    | 38) New College of Florida                            |
| 10) Ga. College & State Univ. Foundation          | 39) Northeastern Technical College                    |
| 11) Ga. Dept. of Economic Development             | 40) Northwest Florida College Foundation              |
| 12) Ga. Education Authority                       | 41) Polytechnic Foundation of Kennesaw State Univ.    |
| 13) Ga. Environmental Finance Auth. (GEFA)        | 42) REACH Georgia (of the GSFC)                       |
| 14) Ga. Higher Education Assistance Corp.         | 43) South Carolina Education Lottery Commission       |
| 15) Ga. Higher Education Facilities Authority     | 44) South Carolina Transportation Infrastructure Bank |
| 16) Ga. Highlands College Foundation              | 45) South Carolina Infrastructure Bank                |
| 17) Ga. Lottery Corporation (LOTTO)               | 46) South Carolina Insurance Reserve Fund             |
| 18) Ga. Military College Foundation               | 47) South Carolina Department of Transportation       |
| 19) Ga. Ports Authority (GPA)                     | 48) South Carolina Jobs-Economic Development Auth     |
| 20) Ga. Southern Univ. Athletic Foundation        | 49) Southern Polytechnic Applied Research Foundation  |
| 21) Ga. Southern Univ. Foundation                 | 50) State College of Florida Sarasota-Manatee         |
| 22) Ga. State Financing & Investment Com. (GSFIC) | 51) Stone Mountain Memorial Association               |
| 23) Ga. State Univ. Athletic Foundation           | 52) Tri County Technical College                      |
| 24) Ga. State Univ. Foundation                    | 53) University of North Alabama                       |
| 25) Ga. Student Finance Authority (GSFA)          | 54) University of North Georgia Foundation            |
| 26) Ga. Superior Court Clerk's Cooperative Auth.  | 55) University of West Alabama                        |
| 27) Ga. Technology Authority                      | 56) University of West Georgia Foundation             |
| 28) Ga. World Congress Center Authority           | 57) University System of Georgia                      |
| 29) Jacksonville State University, AL             | 58) Williamsburg Technical College                    |



**School Systems.** Boards of Education we have served within the past three years:

**Georgia**

- 1) Atlanta Independent Schools
- 2) Bartow County Schools
- 3) Bibb County Schools
- 4) Buford City Schools
- 5) Butts County Schools
- 6) Camden County Schools
- 7) Carroll County Schools
- 8) Carrollton City Schools
- 9) Cartersville City Schools
- 10) Clayton County Schools
- 11) Cobb County Schools
- 12) Colquitt County Schools
- 13) Commerce City Schools
- 14) Coweta County Schools
- 15) Dawson County Schools
- 16) Decatur City Schools
- 17) DeKalb County Schools
- 18) Dodge County Schools
- 19) Dougherty County Schools
- 20) Douglas County Schools
- 21) Dublin City Schools
- 22) Effingham County Schools
- 23) Emanuel County Schools
- 24) Fannin County Schools
- 25) Fayette County Schools
- 26) Floyd County Schools
- 27) Forsyth County Schools
- 28) Fulton County Schools
- 29) Gilmer County Schools
- 30) Glynn County Schools

- 31) Gordon County Schools
- 32) Greene County Schools
- 33) Griffin-Spalding County Schools
- 34) Gwinnett County Schools
- 35) Habersham County Schools
- 36) Hancock County Schools
- 37) Harris County Schools
- 38) Henry County Schools
- 39) Jefferson City Schools
- 40) Laurens County Schools
- 41) Lumpkin County Schools
- 42) Marietta City Schools
- 43) Marion County Schools
- 44) Oconee County Schools
- 45) Paulding County Schools
- 46) Peach County Schools
- 47) Pickens County Schools
- 48) Polk County Schools
- 49) Putnam County Schools
- 50) Rockdale County Schools
- 51) Rome City Schools
- 52) Savannah-Chatham Co. Schools
- 53) Stephens County Schools
- 54) Thomas County Schools
- 55) Troup County Schools
- 56) Twiggs County Schools
- 57) Union County Schools
- 58) Walton County Schools
- 59) Ware County Schools
- 60) White County Schools

**Alabama**

- 61) Athens City Schools

**Florida**

- 62) Hardee County Schools
- 63) Highland County Schools
- 64) Manatee County Schools
- 65) Lee County Schools

**South Carolina**

- 66) Beaufort County Schools
- 67) Berkeley County School District
- 68) Charleston County Schools
- 69) Clarendon Co. School Dist. 1
- 70) Colleton County Schools
- 71) Florence School Dist. 1
- 72) Florence School Dist. 3
- 73) Horry County Schools
- 74) Marlboro County Schools
- 75) Orangeburg County School District
- 76) Richland Co. School Dist. 1
- 77) South Carolina Public Charter School District
- 78) Sumter County Schools

**Tennessee**

- 79) Bristol City Schools
- 80) Hamilton County Schools

**Charter School Systems.** Charter schools we have served within the past three years:

- 1) Academy for Classical Education (ACE)
- 2) Atlanta Heights Charter Academy
- 3) Brookhaven Innovation Academy
- 4) Coastal Empire Montessori Academy
- 5) Cherokee Charter Academy
- 6) Coweta Charter Academy
- 7) East Point Academy of South Carolina
- 8) Florida School for the Deaf and Blind
- 9) Furlow Charter School
- 10) Georgia Connections Academy
- 11) Georgia School for Innovation & Classics
- 12) Gwinnett County BOE Charter Schools
- 13) Gwinnett Online Campus
- 14) Graduation Achievement Charter High School
- 15) International Charter Academy of Georgia
- 16) International Community School
- 17) Just for Girls Academy
- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy
- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Montessori School of Camden, SC
- 25) NW Florida St. College – Collegiate High School
- 26) Pataula Charter Academy
- 27) Pensacola State College CharterAcademyy
- 28) Phoenix Center Community Service Board
- 29) Provost Academy of Georgia
- 30) School for Arts Infused Learning
- 31) Scintilla Charter Academy
- 32) SKY Academy Englewood
- 33) SKY Academy Venice
- 34) SLAM Academy
- 35) Spring Creek Charter Academy
- 36) SW Georgia STEM Charter School
- 37) St. Petersburg Collegiate High School
- 38) Susie King Taylor Community School
- 39) Troup County College & Career Academy
- 40) Tybee Island Maritime Academy



**Business-Type Special Purpose Governments.** Please see the following for a listing of business-type stand-alone special purpose business-type governments we have served in the past three years:

**Water/Sewer & Electric Utility**

- 1) Athens Electric Utility
- 2) Athens Water and Sewer Utility
- 3) Atlanta Watershed
- 4) Augusta Utilities (Water/Sewer Ops)
- 5) Barrow County Water & Sewer Authority
- 6) Beaufort Jasper Water & Sewer Authority
- 7) Berkeley County Water & Sanitation
- 8) Bristol Essential Services
- 9) Bristol Joint Sewer System
- 10) Broad Creek Public Service District
- 11) Brunswick - Glynn Joint Water & Sewer Comm.
- 12) Butts County Water & Sewer Authority
- 13) Cape Fear Public Utility Authority
- 14) Catawba River Water Supply Project
- 15) CDE Lightband
- 16) Charleston Water System
- 17) Chatsworth Water Works Commission
- 18) Clarksville Gas, Water & Wastewater
- 19) Clayton County Water & Sewer Authority
- 20) Cobb County - Marietta Water Authority
- 21) Dutton Waterworks
- 22) Eatonton-Putnam Water & Sewer Authority
- 23) Edgefield County Water & Sewer Authority
- 24) Electric Power Board of Chattanooga
- 25) Englewood Water District
- 26) Georgetown County Water & Sewer District
- 27) Gladeville Utility District
- 28) Grand Strand Water & Sewer Authority
- 29) Greenwood Commissioners of Public Works
- 30) Greenville Water System
- 31) Guntersville Water and Sewer Board
- 32) Gwinnett County Water and Sewerage Authority
- 33) Hamilton Co. Water & Wastewater Treatment
- 34) Henry County Water Authority
- 35) Limestone County Water and Sewer Authority
- 36) Lumpkin County Water & Sewerage Authority
- 37) Macon Water Authority
- 38) Middle Georgia Regional Water & Sewer Authority
- 39) Mount Pleasant Waterworks
- 40) Newton County Water & Sewerage Authority
- 41) North Charleston Sewer District
- 42) Onslow Water & Sewer Authority
- 43) Orangeburg Department of Public Utilities

- 44) Peace River/Manasota Reg. Water Supply Auth.
- 45) Peachtree City Water & Sewerage Authority
- 46) Polk County Water Authority
- 47) Susanville Sanitary District
- 48) Seacoast Utility Authority
- 49) Section Waterworks
- 50) Sheffield Utilities
- 51) Tampa Bay Water Authority
- 52) Waterworks & Sewer Board of the Town of Parrish
- 53) Warren County Utility District
- 54) Crisp County Power Commission
- 55) Electric Power Board of Chattanooga, TN
- 56) Emerald Coast Utilities Authority
- 57) Greer Commission of Public Works

**Airports**

- 58) Atlanta Hartsfield-Jackson International Airport
- 59) Augusta-Richmond County Regional Airport
- 60) Charleston County Aviation Authority
- 61) Glynn County Airport Commission
- 62) Gwinnett Airport Authority
- 63) Halifax-Northampton Regional Airport Authority
- 64) Paulding County Airport Authority
- 65) Walterboro-Colleton County Airport Commission

**Transit**

- 66) Birmingham-Jefferson County Transit Authority
- 67) Chatham Area Transit Authority
- 68) Chattanooga Area Reg. Transportation Authority
- 69) Jackson Transit Authority, TN
- 70) Lakeland Area Mass Transit District
- 71) Lowcountry Regional Transit Authority
- 72) Macon Transit Authority
- 73) Pee Dee Regional Transit Authority
- 74) Santee Wateree Regional Transit Authority
- 75) South Florida Regional Transportation Authority
- 76) Waccamaw Regional Transportation Authority

**Gas**

- 77) Athens Gas Utility
- 78) Austell Natural Gas System
- 79) Natural Gas Acquisition Corp.

**Other Governments.** Other governmental entities we have audited within the past three years:

- |  |   |
|--|---|
| 1) Alabama Elk River Development Agency          | 12) Atlanta Police Pension Plan                 |
| 2) Albany - Dougherty Inner City Authority       | 13) Atlanta Development Authority               |
| 3) Albany - Dougherty County Land Bank           | 14) Atlanta Economic Renaissance Corporation    |
| 4) Amelia Island Convention & Visitors Bureau    | 15) Atlanta Housing Opportunity                 |
| 5) Amelia Island Mosquito District               | 16) Avita Community Partners                    |
| 6) Allendale County Hospital                     | 17) Bayshore Gardens Park & Recreation District |
| 7) Athens Limestone Hospital                     | 18) Berkeley County Water & Sanitation          |
| 8) Athens Limestone Industrial Development Board | 19) Bledsoe County Nursing Home                 |
| 9) Athens Limestone Landfill                     | 20) Bradenton Downtown Development Authority    |
| 10) Atlanta Firefighters Pension Plan            | 21) Bristol Development Board                   |
| 11) Atlanta General Employees Pension Plan       | 22) Bristol Essential Services                  |



- 23) Bristol Public Library
- 24) Camden County Public Service Authority
- 25) Captiva Erosion Prevention District
- 26) Central Community Redevelopment Agency
- 27) Central Georgia Joint Development Authority
- 28) Central Midlands Council of Govts.
- 29) Central Savannah River Area Regional Comm.
- 30) Charleston Co. Parks & Recreation Authority
- 31) Chatham County Jail Complex
- 32) Chatham County Tax Commissioner
- 33) Chatham County-Savannah Metro Planning Comm.
- 34) Chattahoochee River 911 Authority
- 35) Chattanooga Area Regional Council of Govts.
- 36) Citrus County Mosquito District
- 37) City of Albany- Chehaw Park Authority
- 38) City of East Point Retirement Plan
- 39) City of Sandy Springs Development Authority
- 40) Classic Center Auth. of Clarke County
- 41) Clayton Center Community Service Board
- 42) Clayton Co. Pension Fund
- 43) Clayton Co. Sheriff's Office
- 44) Coastal Heritage Society
- 45) Cobb Center Community Service Board
- 46) Cobb County-Marietta Water Auth. Pension
- 47) Colleton County Commission on Drug & Alcohol Abuse
- 48) Columbia Development Corp.
- 49) Columbia Empowerment Zone
- 50) Columbia Housing Development Corp.
- 51) Community Housing Services Agency (CHSA)
- 52) Convention and Visitors Bureau of Dunwoody
- 53) Crisp Co.- Cordele Industrial Development Authority
- 54) Crisp Co.- Cordele Industrial Development Council
- 55) Decide DeKalb
- 56) DeKalb County Public Library
- 57) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 58) Development Authority of City of Roswell
- 59) Development Authority of Lumpkin County
- 60) Development Authority of Peachtree City
- 61) Development Authority of Warner Robins
- 62) Disabilities Board of Charleston County
- 63) Downtown Atlanta Revitalization
- 64) East Alabama Regional Planning & Development Comm
- 65) Eau Development Corporation
- 66) E.G. Fisher Public Library
- 67) Ensor Forest Apartments
- 68) Fayette County Development Authority
- 69) Fifth Circuit Solicitor of Richland County
- 70) Foundation for the Mental Health Center of NC Alab
- 71) Forsyth County Public Library
- 72) Friends of Bulloch
- 73) Georgia Charter Educational Foundation
- 74) Georgia Mountains Regional Commission
- 75) Georgia Pines Community Service Board
- 76) Georgia Ports Auth. DB & OPEB Plan
- 77) Georgia Ports Auth. Defined Contribution Plan
- 78) Griffin Spalding County Land Bank Authority
- 79) Gwinnett Civic/Cultural Center Operations
- 80) Gwinnett Convention and Visitors Bureau
- 81) Gwinnett County Development Authority
- 82) Gwinnett County Public Facilities Authority
- 83) Gwinnett County Public Library
- 84) Gwinnett County Recreation Authority
- 85) Hallandale Beach CRA
- 86) Halifax County Tourism Development Authority
- 87) Hardee County Industrial Development Authority
- 88) Heart of Georgia Altamaha Regional Commission
- 89) Historic Roswell Convention & Visitors Bureau
- 90) Hospital Authority of St. Marys
- 91) Housing Authority of Clayton County
- 92) Houston County Library System
- 93) Islamorada, City of Islands, Florida
- 94) Jefferson Co. Economic and Industrial Dev Authority
- 95) Keep Peachtree City Beautiful Commission
- 96) Kennesaw State University Athletic Department
- 97) Lamar County Recycling Authority
- 98) Lawrence County Health Care Authority
- 99) Legacy Community Health Services
- 100) Liberty Consolidated Planning Commission
- 101) Liberty County Development Authority
- 102) Live Oak Public Library
- 103) Lumpkin County Hospital Authority
- 104) Macon-Bibb County Land Bank Authority
- 105) Madison Tourism Development Authority
- 106) Manatee County Mosquito Control Dist
- 107) Manatee Technical Institute
- 108) MARTA/ATU Local 732 Employees Retirement
- 109) McIntosh Trail Community Service Board
- 110) McMinn County Library
- 111) McPherson Implementing Local Redev. Authority
- 112) McPherson Planning Local Redevelopment Authority
- 113) Mental Health Center of North Central Alabama
- 114) Meriwether County Industrial Development Authority
- 115) Metropolitan Planning Commission (MPC)
- 116) Miami Beach Employees Retirement Plan
- 117) Middle Flint Regional E-911 Authority
- 118) Middle Georgia Community Service Board
- 119) Milledgeville-Baldwin County Dev. Authority
- 120) Moore County Airport Authority
- 121) Moore County Convention & Visitors Bureau
- 122) NE Corridor, LLC
- 123) Newton County Industrial Development Auth
- 124) North Charleston District
- 125) North Fulton Regional Radio Authority
- 126) Northeast Georgia Regional Commission
- 127) Northwest Florida State College Foundation
- 128) North Port Fire Pension
- 129) North Port Police Pension
- 130) Ocean Highway and Port Auth. of Nassau County
- 131) Oconee Center Community Service Board
- 132) Orangeburg Co. Dept. of Disabilities & Special Needs
- 133) Palm Bay Police & Fire Pension Plan
- 134) Palm Beach Gardens Firefighters Pension
- 135) Pathways Center Community Service Board
- 136) Paulding County Industrial Development Authority
- 137) Peace River/Manasota Regional Water Supply Authority
- 138) Peachtree City Convention & Visitor's Bureau
- 139) Phoenix Center Community Service Board
- 140) Pooler Chamber of Commerce
- 141) Port Authority of Corpus Christi & Nueces County
- 142) Private Colleges and Universities Authority
- 143) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 144) Redevelopment Agency of Warner Robins
- 145) Richland County Libraries
- 146) Riverdale Downtown Development Authority
- 147) River's Edge Community Service Board
- 148) Saluda Nursing Center
- 149) Sandy Springs Hospitality Board
- 150) Santee-Lynches Reg. Council of Governments
- 151) Santee-Lynches Reg. Development Corp.
- 152) Sarasota General Employees Pension
- 153) Sarasota Firefighters Pension
- 154) Sarasota Police Officers Pension
- 155) Savannah Chatham County Land Bank Authority
- 156) Savannah Development & Renewal Authority



- |  |  |
|--|--|
| 157) Seabrook Island Utility Commission            | 164) Trailer Estates (FL)                          |
| 158) Seacoast Utility Authority                    | 165) Two Notch Development Corp.                   |
| 159) Serenity Behavioral Health Systems            | 166) Tybee Island Maritime Academy                 |
| 160) South Carolina Centers of Economic Excellence | 167) Vidalia Onion Committee                       |
| 161) South Island Public Service District          | 168) Walterboro-Colleton County Airport Commission |
| 162) SOWEGA Council on Aging                       | 169) Waycross / Ware County Development Authority  |
| 163) Toccoa-Stephens County Public Library         |  |

**Water & sewer operations.** Below is a listing of water/sewer operations we have served within the past three years:

- |                             |                            |   |
|-----------------------------|----------------------------|---|
| 1) Athens-Clarke County     | 51) City of Leesburg       | 101) Richland County, SC                                  |
| 2) Augusta-Richmond Co.     | 52) City of Long Boat Key  | 102) Rockdale County                                      |
| 3) Calhoun County           | 53) City of Marco Island   | 103) Spalding County                                      |
| 4) Chatham County           | 54) City of Milledgeville  | 104) Taylor County  |
| 5) City of Aiken            | 55) City of Monroe         | 105) Walton County  |
| 6) City of Albany           | 56) City of Morristown     | 106) Barrow Co. Water & Sewer Auth.                       |
| 7) City of Americus         | 57) City of Naples         | 107) Bristol Joint Sewer System                           |
| 8) City of Arcadia          | 58) City of North Augusta  | 108) Brunswick - Glynn Joint Water & Sewer Comm.          |
| 9) City of Athens           | 59) City of North Port     | 109) Chatsworth Water Works Comm.                         |
| 10) City of Ball Ground     | 60) City of Palmetto       | 110) Clayton Co. Water & Sewer Auth.                      |
| 11) City of Bloomingdale    | 61) City of Perry          | 111) Cobb Co. - Marietta Water Auth.                      |
| 12) City of Bradenton       | 62) City of Plant City     | 112) Eatonton-Putnam Water & Sewer Auth.                  |
| 13) City of Brunswick       | 63) City of Pooler         | 113) Gladeville Utility District                          |
| 14) City of Byron           | 64) City of Port Wentworth | 114) Gwinnett Co. Water & Sewerage Auth.                  |
| 15) City of Callaway        | 65) City of Powder Springs | 115) Hamilton Co. Water & Wastewater Treatment Department |
| 16) City of Canton          | 66) City of Richmond Hill  | 116) Henry Co. Water Authority                            |
| 17) City of Cartersville    | 67) City of Rock Hill, SC  | 117) Lumpkin Co. Water & Sewerage Auth.                   |
| 18) City of Cayce           | 68) City of Rockmart       | 118) Macon Water Authority                                |
| 19) City of Clarksville     | 69) City of Rome           | 119) Newton Co. Water & Sewerage Auth.                    |
| 20) City of Clemson         | 70) City of Roswell        | 120) Peace River/Manasota Reg. Water Supply Auth.         |
| 21) City of Clinton         | 71) City of Savannah       | 121) Peachtree City Water & Sewerage Auth.                |
| 22) City of Clover          | 72) City of St. Marys      | 122) Polk Co. Water Authority                             |
| 23) City of College Park    | 73) City of Stockbridge    | 123) Middle Chattahoochee Regional Water & Sewer Auth.    |
| 24) City of Conyers         | 74) City of Suwanee        | 124) Tampa Bay Water Auth.                                |
| 25) City of Cooper City     | 75) City of Thomasville    | 125) Town of Black Mountain                               |
| 26) City of Cordele         | 76) City of Thunderbolt    | 126) Town of Chapin                                       |
| 27) City of Covington       | 77) City of Tifton         | 127) Town of Hemingway                                    |
| 28) City of Crystal River   | 78) City of Toccoa         | 128) Town of Pamplico                                     |
| 29) City of Fairburn        | 79) City of Tuscaloosa     | 129) Town of Selma  |
| 30) City of Fayetteville    | 80) City of Tybee Island   | 130) Town of Winnsboro                                    |
| 31) City of Fernandina      | 81) City of Union City     | 131) Village of Tequesta                                  |
| 32) City of Ft. Myers Beach | 82) City of Valdosta       |   |
| 33) City of Garden City     | 83) City of Villa Rica     |   |
| 34) City of Goose Creek     | 84) City of Wildwood       |   |
| 35) City of Griffin         | 85) Columbia Co.           |   |
| 36) City of Gulfport        | 86) Crisp County           |   |
| 37) City of Gulf Stream     | 87) DeKalb County          |   |
| 38) City of Haines City     | 88) Floyd County           |   |
| 39) City of Hendersonville  | 89) Forsyth County         |   |
| 40) City of Hinesville      | 90) Gates County           |   |
| 41) City of Islamorada      | 91) Halifax County         |   |
| 42) City of Jackson         | 92) Lee County             |   |
| 43) City of Jamestown       | 93) Liberty County         |   |
| 44) City of Jefferson       | 94) Lincoln County         |   |
| 45) City of Johnsonville    | 95) McIntosh County        |   |
| 46) City of Kingsland       | 96) Mitchell County        |   |
| 47) City of Lagrange        | 97) Montgomery County      |   |
| 48) City of Lake Placid     | 98) Monroe County          |   |
| 49) City of Lawrenceville   | 99) Orange County          |   |
| 50) City of Lebanon         | 100) Paulding County       |   |



**Gas operations.** Below is a listing of gas operations served within the past three years:

- |                               |                           |
|-------------------------------|---------------------------|
| 1) Athens-Clarke County       | 11) City of Lagrange      |
| 2) Austell Natural Gas System | 12) City of Lawrenceville |
| 3) Barrow County              | 13) City of Lebanon       |
| 4) City of Albany             | 14) City of Pensacola     |
| 5) City of Americus           | 15) City of Rock Hill, SC |
| 6) City of Cartersville       | 16) City of Social Circle |
| 7) City of Clarksville        | 17) City of Thomasville   |
| 8) City of Cordele            | 18) City of Tifton        |
| 9) City of Covington          | 19) City of Toccoa        |
| 10) City of Jackson           | 20) Town of Winnsboro     |

**Electric operations.** Below is a listing of electrical operations served within the past three years:

- |                               |   |
|-------------------------------|---|
| 1) Bristol Essential Services | 11) City of Lawrenceville               |
| 2) City of Albany             | 12) City of Morristown                  |
| 3) City of Cartersville       | 13) City of Monroe                      |
| 4) City of Clarksville        | 14) City of Rock Hill                   |
| 5) City of Clewiston          | 15) City of Thomasville                 |
| 6) City of Clinton            | 16) Crisp County Power Commission       |
| 7) City of College Park       | 17) Electric Power Board of Chattanooga |
| 8) City of Fairburn           | 18) Emerald Coast Utilities Authority   |
| 9) City of Griffin            | 19) Town of Selma                       |
| 10) City of Lagrange          | 20) Town of Winnsboro                   |

**Transit operations.** Below is a listing of transit operations served within the past three years:

- |                                   |   |
|-----------------------------------|---|
| 1) Chatham Area Transit Authority | 9) Birmingham-Jefferson County Transit Auth.    |
| 2) City of Albany                 | 10) Chattanooga Area Regional Transp. Auth.     |
| 3) City of Clarksville            | 11) Lakeland Area Mass Transit District         |
| 4) City of Clemson, SC            | 12) Macon Transit Authority                     |
| 5) City of Hinesville             | 13) Polk Transit Authority                      |
| 6) City of Huntsville, AL         | 14) South Florida Regional Transportation Auth. |
| 7) City of Jackson                | 15) Whitfield Transit                           |
| 8) City of Rock Hill, SC          |   |

**Airport operations.** Below is a listing of airport operations served within the past three years:

- |   |  |
|---|--|
| 1) Athens-Clarke County                     | 14) Darlington County, SC                          |
| 2) Augusta-Richmond County Regional Airport | 15) DeKalb County                                  |
| 3) Barrow County                            | 16) Floyd County                                   |
| 4) Beaufort Co., SC - City of Hilton Head   | 17) Glynn County Airport Commission                |
| 5) Beaufort Co., SC - Lady's Island         | 18) Gwinnett Airport Authority                     |
| 6) City of Aiken                            | 19) Henry County                                   |
| 7) City of Albany                           | 20) Lancaster Co., SC                              |
| 8) City of Covington                        | 21) Macon-Bibb Co. - Downtown Airport              |
| 9) City of Fernandina                       | 22) Macon-Bibb Co. - Mid.Ga. Regional Airport      |
| 10) City of Griffin                         | 23) Oconee Co., SC                                 |
| 11) City of Jamestown                       | 24) Paulding County Airport Authority              |
| 12) City of Orangeburg, SC                  | 25) Waltherboro-Colleton County Airport Commission |
| 13) City of Pensacola                       |  |



**Certificates of Achievement & Excellence in Financial Reporting**



Mauldin & Jenkins has served **over 675 governments** in the past several years, and **154** governmental units who obtain the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO’s Certificate of Excellence in Financial Reporting).



**Mauldin & Jenkins’ clients have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

**Counties:**

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) DeKalb
- 11) Douglas
- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty
- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC
- 28) Orange, NC
- 29) Paulding
- 30) Richland, SC
- 31) Rockdale

- 32) Spalding
- 33) Walton
- 34) Whitfield

**Cities:**

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka, FL
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL
- 46) Bristol, TN
- 47) Brookhaven
- 48) Brunswick
- 49) Callaway, FL
- 50) Cartersville
- 51) Cayce, SC
- 52) Chamblee
- 53) Charleston, SC
- 54) Chamblee
- 55) Chapin, SC
- 56) Clarksville, TN
- 57) Clemson, SC
- 58) College Park
- 59) Conyers
- 60) Cooper City, FL
- 61) Covington

- 62) Decatur
- 63) Douglasville
- 64) Dunwoody
- 65) Fayetteville
- 66) Fairburn
- 67) Forest Park
- 68) Garden City
- 69) Griffin
- 70) Gulfport, MS
- 71) Haines City, FL
- 72) Hallandale Bch, FL
- 73) Hapeville
- 74) Hardeeville, SC
- 75) Hendersonville, NC
- 76) Hinesville
- 77) Holly Springs
- 78) Huntsville, AL
- 79) John's Creek
- 80) Kennesaw
- 81) Kiawah Island
- 82) Kingsland
- 83) Marco Island, FL
- 84) Lagrange
- 85) Lawrenceville
- 86) Longboat Key, FL
- 87) Milledgeville
- 88) Milton
- 89) Monroe
- 90) Morrow
- 91) Mount Pleasant, SC
- 92) Naples, FL
- 93) N. Augusta, SC

- 94) N. Charleston, SC
- 95) North Port, FL
- 96) Peachtree City
- 97) Pensacola, FL
- 98) Perry
- 99) Pinecrest, FL
- 100) Plant City, FL
- 101) Pooler
- 102) Port Wentworth
- 103) Powder Springs
- 104) Richmond Hill
- 105) Riverdale
- 106) Rockmart
- 107) Rome
- 108) Roswell
- 109) St. Marys
- 110) Sandy Springs
- 111) Savannah
- 112) Social Circle
- 113) Stockbridge
- 114) Suwanee
- 115) Thunderbolt
- 116) Tarpon Springs, FL
- 117) Thomasville
- 118) Tuscaloosa, AL
- 119) Union City
- 120) Valdosta
- 121) Villa Rica

**Boards of Education:**

- 122) Atlanta Public Schools
- 123) Beaufort County Schools
- 124) Bibb County Schools
- 125) Cartersville City Schools
- 126) Cobb County Schools
- 127) Fayette County Schools
- 128) Fulton County Schools
- 129) Gwinnett County Schools
- 130) Horry County Schools
- 131) Lee County School District
- 132) Marietta City Schools
- 133) Richland Co. School District One
- 134) Savannah-Chatham County Schools

**State Governmental Entities:**

- 135) Ga. Environ. Fin. Auth. (GEFA)
- 136) Ga. Ports Authority

**Other Governmental Entities:**

- 137) Beaufort Jasper Water & Sewer Authority
- 138) Cape Fear Public Utility Authority
- 139) Central Savannah River Area Regional Comm.
- 140) Charleston Water System
- 141) Clayton County Water Authority
- 142) Cobb County - Marietta Water Authority
- 143) Emerald Coast Utilities Authority
- 144) Greenville Water System
- 145) Greenwood Commissioners of Public Works



- 146) Greer Commission of Public Works
- 147) Henry County Water Authority
- 148) Lowcountry Regional Transportation Authority
- 149) Macon Water Authority
- 150) Mount Pleasant Waterworks
- 151) North Charleston Sewer District
- 152) Port of Corpus Christi Authority
- 153) Public Building Authority of Knox Co. & Knoxville
- 154) South Florida Transportation Authority
- 155) Tampa Bay Water Authority

***Client Testimony on Results of 1<sup>st</sup> Attempt.*** *“We received the Certificate of Achievement from GFOA this week. This was a team effort and I want to share with you how much I appreciate you and the rest of the staff from Mauldin & Jenkins. You have an excellent team and should be very proud of them. I look forward to continuing our relationship in the future.”*

***Tim Schroer, Augusta - Richmond Co. (GA), Assistant Director of Finance***

### **PAFR Experience**

The GFOA established the Popular Annual Financial Report (PAFR) Awards Program in 1991 to encourage and assist state and local governments to extract information from their annual comprehensive financial report to produce a high quality PAFR. PAFR’s are specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. The GFOA’s award program recognizes individual governments that are successful in achieving that goal.

Mauldin & Jenkins currently serves numerous local governments who prepare a PAFR on an annual basis. We assist our clients in planning, developing and reviewing their PAFR’s, and believe such deliverables to be extremely valuable to governments communicating their finances to the general public.

Should the School District be interested in preparing such a report, we would enjoy the opportunity to assist.

### **Municipal Bond Experience**

In case the School District plans to issue and refund bonds in the coming years, we have elected to share with the School District some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$75 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

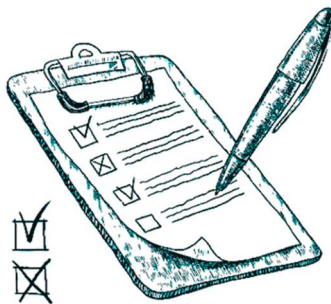
Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.



Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$75,000,000.

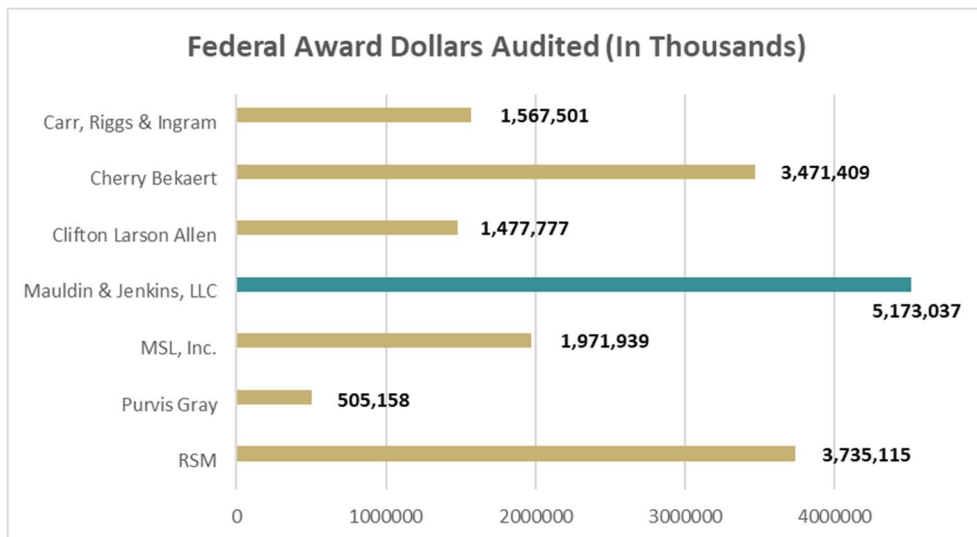
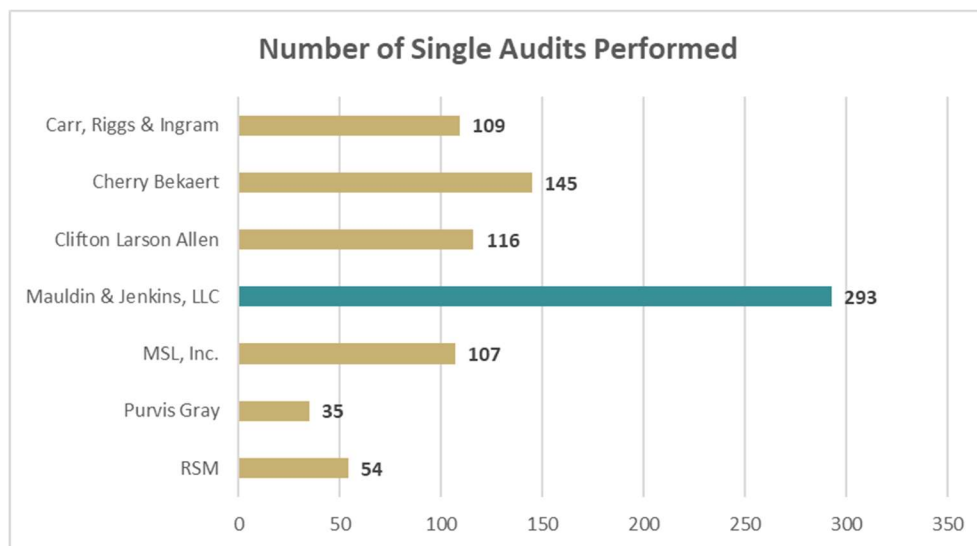
	Governmental Entity	Amount		Governmental Entity	Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Marco Island	173,000,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Sandy Springs	172,230,000
3	Gwinnett County Board of Education	1,171,193,000	27	Charleston County Airport District	172,000,000
4	DeKalb County	1,051,950,000	28	City of College Park	165,683,000
5	Tampa Bay Water	988,700,000	29	Atlanta Development Authority	164,277,000
6	City of Huntsville	738,933,000	30	City of Savannah	151,712,000
7	Gwinnett County	727,267,000	31	Henry County Water & Sewer Authority	151,021,000
8	Charleston Water System	605,734,000	32	Douglas County Board of Education	132,690,000
9	Augusta-Richmond County	549,068,000	33	Clayton County Water Authority	130,018,000
10	Richland County School District 1	408,840,000	34	City of Charleston	126,518,000
11	Forsyth County	396,049,000	35	City of Alpharetta	120,985,000
12	Emerald Coast Utilities Authority	378,200,000	36	Macon-Bibb County	111,774,000
13	Henry County Board of Education	370,827,000	37	Columbus Consolidated Government	109,870,000
14	Hamilton County, Tennessee	360,180,000	38	South Carolina Dept. of Transportation	109,839,000
15	Forsyth County Board of Education	359,256,000	39	Islamorada, Village of Islands	99,900,000
16	Richland County	342,177,000	40	Rockdale County	93,346,000
17	Paulding County	312,923,000	41	Clayton County	86,864,000
18	Electric Power Board of Chattanooga	280,000,000	42	City of Hallandale Beach	85,400,000
19	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	43	Sumter School District	80,000,000
20	Beaufort County	218,159,000	44	Orange County, North Carolina	78,429,000
21	Athens-Clarke County	214,831,000	45	Macon Water Authority	76,806,000
22	City of Decatur	179,959,000	46	Atlanta Public Schools	76,740,000
23	City of Tuscaloosa	177,068,000	47	Jackson County	75,867,000
24	City of Pensacola	173,600,000			<u>\$ 14,157,677,000</u>

### Audits of Federally Funded Programs (Single Audits)



Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2021, Mauldin & Jenkins audits **293 entities** representing approximately **\$5.1 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2021 (the last year for which complete information is available) for states in which our Firm has offices.

## **Governmental Attestation Services**

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity Assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

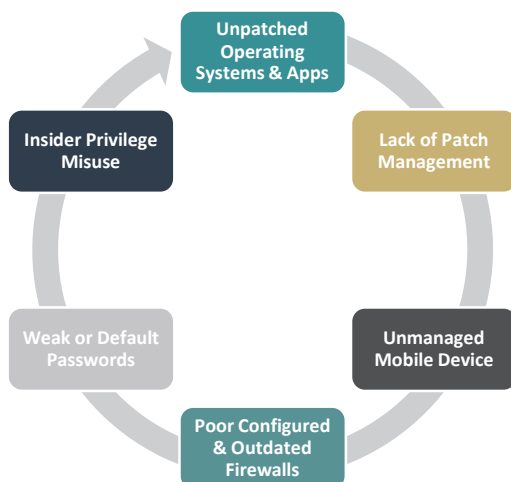
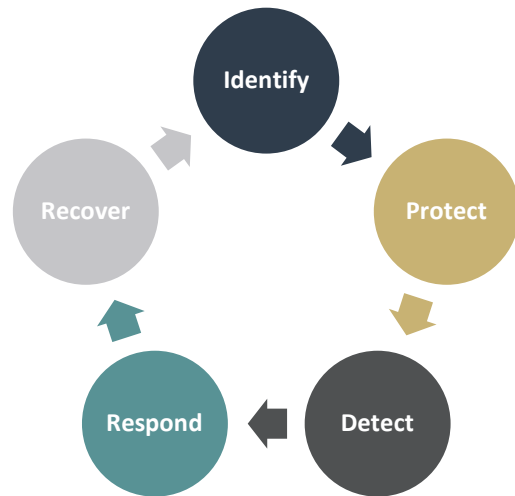
## **Governmental IT Solutions**

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services.

### **Cybersecurity Framework Engagements**

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



### **System Vulnerability Assessments Engagements**

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

**Penetration Testing Engagements**

This is the practice of testing a computer system to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

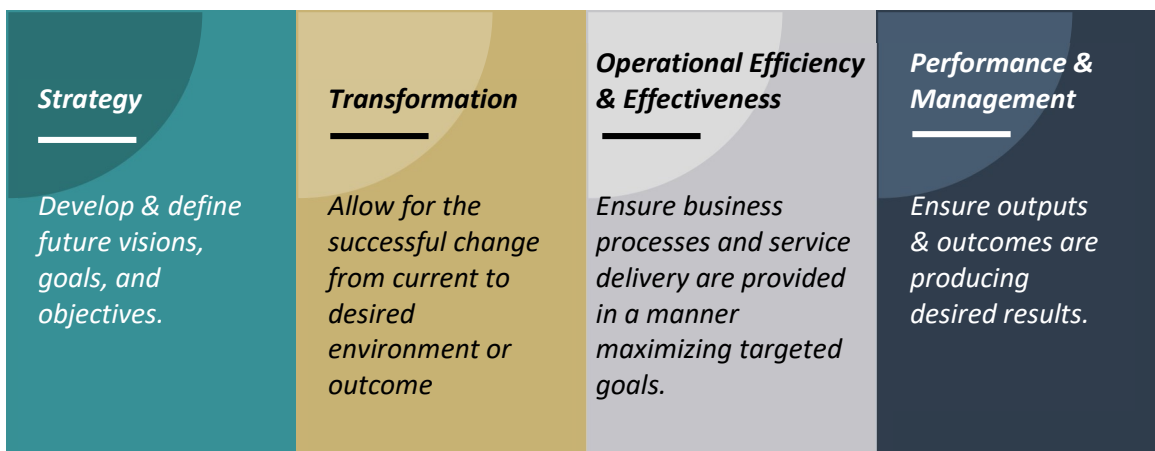


*We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.*

**Angela Jackson, City of Fairburn (GA), Finance Director**

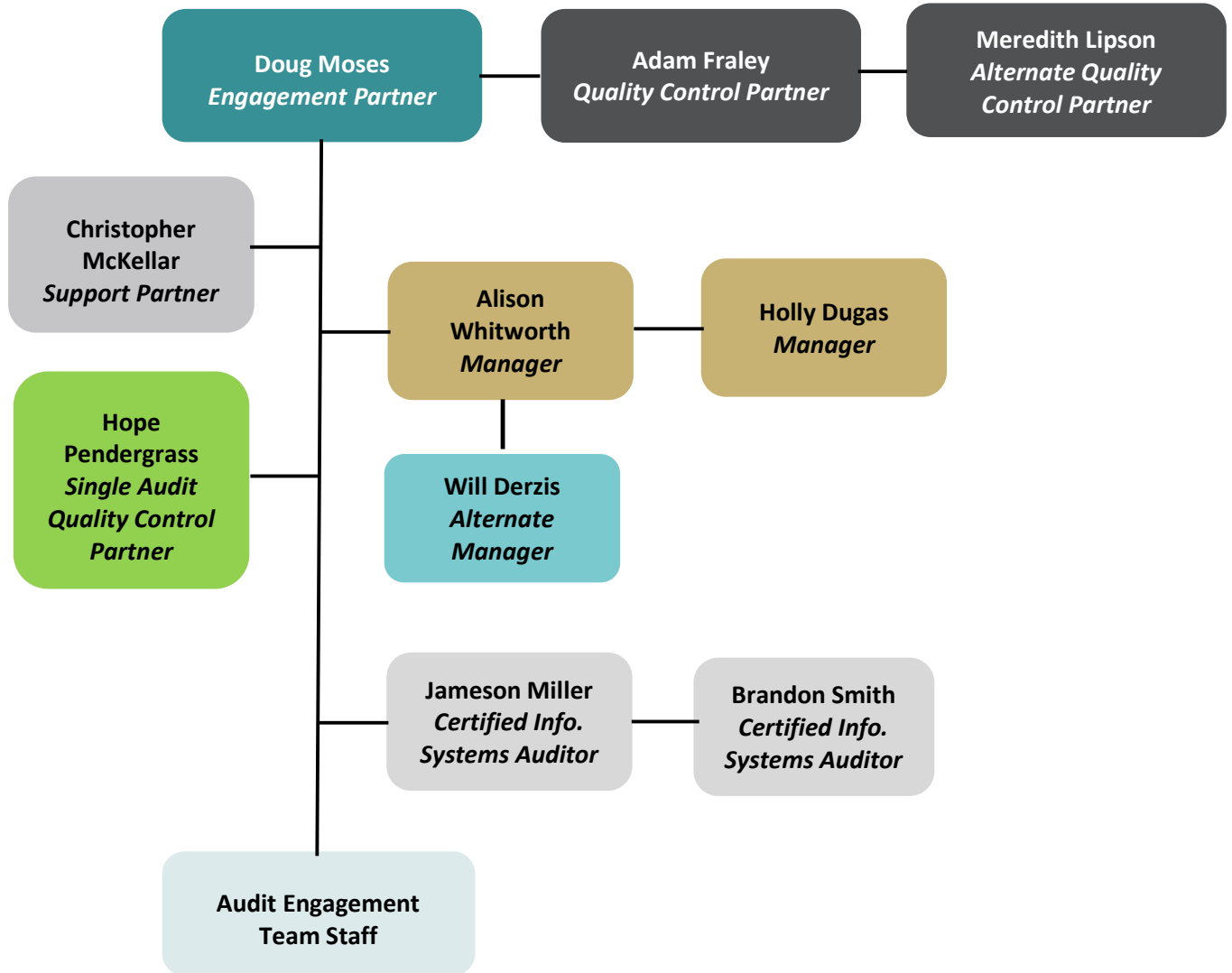
**Governmental Advisory Services**

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.



**Proposed Staffing and Qualifications**

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the School District. The unit would be assembled as:



The above team dedicated to audit the School District will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The managers (Allison Whitworth and Holly Dugas) and the staff professionals will be substantially on-site full time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with School District management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the School District throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

**Doug Moses, CPA**  
**Lead Partner & Ultimate Partner Responsible**



Doug Moses is a member (i.e., partner) and a certified public accountant with Mauldin & Jenkins, LLC. He specializes in serving local and state governmental entities, and is a partner who works exclusively in the governmental sector of the Firm’s audit practice. Doug has a very balanced base of clientele serving cities, counties, boards of education, charter schools, state government entities and special purpose governmental entities. He is registered in Georgia. Doug is a member of the Firm’s Executive Committee, which governs the actions and direction of the Firm. Doug also heads up the Firm’s Diversity and Inclusion Initiative Program and serves as a member of the Leadership and Career Development Committee, helping provide

policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm’s human resources.

**Years of Professional Experience and Years with Firm**

Doug has over 23 years of experience with the Firm. Doug serves both large and small governmental units, and is involved in serving over 50 such governmental entities. Doug obtained his CPA certificate in 2001.

The following is a summary of governmental clients served by Doug in the capacity of engagement partner in-charge or quality control review partner:

**List of Governmental Clients Served in the Last Three (3) Years**

<b><u>Counties:</u></b>	Orange County, North Carolina	Forest Park
Athens-Clarke County		Fairburn
Barrow County	<b><u>Cities:</u></b>	Jefferson
Cherokee County	Atlanta	LaGrange
Colquitt County	Athens, Alabama	Lawrenceville
DeKalb County	Alpharetta	Lilburn
Douglas County	Austell	Grantville
Jackson County	Ball Ground	Riverdale
Jefferson County, Alabama	Baldwin	Rome
Floyd County	Chamblee	Toccoa
Mitchell County	Clarkston	Whitesburg
Walton County	College Park	Bristol Tennessee
Gwinnett County	Cochran	Town of Braselton
Henry County	Doraville	Crossville, Tennessee
Hamilton County,	Decatur	Tucker
Tennessee	Douglasville	Jamestown, Tennessee
Halifax County, North	Dunwoody	Suwannee
Carolina	Duluth	Stonecrest



Hapeville  
Oxford  
South Fulton  
Morrow  
Powder Springs  
Town of Selma North  
Carolina  
Town of Garner North  
Carolina

**State Entities:**

Georgia Lottery  
Corporation  
Georgia Environmental  
Finance Authority  
State Road and Tollway  
Auth.  
Georgia Student Finance  
Auth.

**Other Governmental Units:**

Austell Natural Gas System  
Decide DeKalb Authority  
Chattanooga Area Regional  
Council of Govt's  
Cobb County-Marietta  
Water Authority  
Riverdale Downtown  
Development Authority  
Bristol Tennessee Joint  
Sewerage System  
Town Center Area  
Community Improvement  
District  
Evermore Community  
Improvement District  
Lawrenceville Tourism and  
Trade Association  
Cherokee County Airport  
Authority  
Barrow County Water and  
Sewerage Authority  
Invest Atlanta (Atlanta  
Development Authority

McPherson Planning Local  
Redevelopment Auth.  
McPherson Implementing Local  
Redevelopment Authority  
Atlanta Beltline Inc.  
Atlanta Housing Opportunity,  
Inc.  
Urban Residential Finance  
Authority of Atlanta  
Downtown Development  
Authority of Atlanta  
Atlanta – Atlanta Station Tax  
Allocation District  
Atlanta – Westside Tax  
Allocation District  
Atlanta – Eastside Tax Allocation  
District  
Atlanta – Princeton Lakes Tax  
Allocation District  
Atlanta – Beltline Tax Allocation  
District  
Atlanta – Perry Bolton Tax  
Allocation District  
Electric Power Board of  
Chattanooga, Tennessee  
Chattanooga Area Regional  
Council of Governments,  
Tennessee  
City of Bristol Industrial  
Development Board  
Tennessee  
Orange County Disabilities &  
Special Needs Board, South  
Carolina  
Public Building Authority County  
of Knoxville, Tennessee  
Hamilton County Water &  
Wastewater Treatment  
Authority  
Bristol Public Library, Tennessee  
Halifax-Northampton Regional  
Authority North Carolina  
Halifax County Tourism  
Development Authority North  
Carolina

Halifax Airport Authority North Carolina

**Boards of Education (and Charter  
Schools):**

Atlanta Independent Schools  
Fulton County Schools  
DeKalb County Schools  
Atlanta Heights Charter School  
Gwinnett County Schools  
Buford Board of Education  
Fulton County Schools Employees'  
Pension Plan  
Cobb County Schools  
Decatur City Schools  
Marietta City Schools  
Rome City Schools  
Troup County Schools  
Douglas County Schools  
Forsyth County Schools  
Jefferson Board of Education  
Murray County Board of Education  
Union County Board of Education  
Habersham County Board of Education  
Floyd County Board of Education  
Cartersville Board of Education  
Paulding County Schools  
Gordon County Schools  
Oconee County Schools  
Walton County Schools  
Board of Regents of the University  
Georgia Online Academy Inc.  
Brighten Academy  
Cherokee Charter Academy  
International Charter Academy  
Brookhaven Innovation Academy  
Atlanta Heights Charter School  
Coweta Charter Academy  
SLAM Academy  
Pataula Charter Academy  
Georgia Charter Education Foundation  
Southwest Georgia STEM Charter School  
Georgia School for Innovation  
East Point Academy of South Carolina

**Degree/Certifications and Audit Training**

Doug graduated from Georgia Southern University in 1999 with a Masters of Business Administration with emphasis in accounting and from Georgia Southwestern State University in 1997 with a Bachelors of Business



Administration degree with a major in accounting (Magna Cum Laude). He has been a speaker at free quarterly CPE provided to our clients and several internal conferences.

Doug has obtained and instructed a significant amount of continuing professional education over the last three (3) years including:

- 2022 M&J Free Client CPE Classes – Coronavirus State & Local Fiscal Recovery Fund – The Final Rule is Here! – Participant
- 2022 M&J Advancing Advisory Lunch & Learn- Entrepreneurial Operating System - Participant
- 2022 M&J Annual Governmental Accounting & Auditing Conference, Virtual – Participant
- 2022 OCTANE Governmental Accounting Conference – Instructor and Participant
- 2021 Rainmaker Training – Participant
- 2021 GASB Update and GASB 87, Leases – Participant
- 2021 M&J Annual Governmental Accounting & Auditing Conference, Virtual - Participant
- 2021 OCTANE Governmental Accounting Conference – Instructor and Participant
- 2021 M&J Achieving Excellence in Financial Reporting – Ask the Auditor – Participant and Panelist
- 2021 Highlights of the 2020 Compliance Supplement, Webinar – Participant
- 2021 Provider Relief Fund Updated Reporting Requirements - Participant
- 2021 Coronavirus State & Local Fiscal Recovery Fund – What We Know Now - Participant
- 2020 GFOA Implementing the CARES Act Funding for State and Local Governments, Webinar – Participant
- 2020 GSCPA Paycheck Protection Program – SBA Loan Update, Webinar - Participant
- 2020 GSCPA Governmental Accounting & Auditing Conference, Webinar – Participant
- 2020 M&J GASB Hot Topics, P-Card Pitfalls and Human Capital, Webinar – Participant
- 2020 GFOA Uniform Chart of Accounts and CARES Funding Update, Webinar – Participant
- 2020 OCTANE Governmental Accounting Conference – Participant
- 2020 Mauldin & Jenkins Future Leaders Program (Rainmaker), Atlanta, Georgia
- 2020 M&J Annual Governmental Accounting & Auditing Conference, Virtual – Participant

### **Professional and Civic Activities**

Doug is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, Government Finance Officers Association, the National Association of Black Accountants, the Georgia Government Finance Officers Association and the Association of Government Accountants.

Doug is also an active member of the Georgia Southwestern’s GSW Foundation, Inc., and the alumni board of trustees for Georgia Southwestern State University where he is the past-president of the Alumni Board and past-chair of the GSW Foundation. He has spoken at several graduation commencements which included the December 2005 Graduation Commencement at Georgia Southwestern State University in which the former President Jimmy Carter and his wife attended (the former President personally commended Doug on his speech during a private luncheon held on campus). Doug also serves on the Educational Foundation of the Ga Society of CPAs where he serves as the Chair for the College Outreach Committee.



Doug Moses



**Adam Fraley, CPA**  
**Quality Control Partner**

Adam Fraley is a partner and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. He is the partner in charge for the Firm-wide governmental practice division of Mauldin & Jenkins and serves governmental clients throughout the Southeast. He is also the partner in charge of the Atlanta offices. Adam is a member of the Firm’s Executive Committee, which governs the actions and direction of the Firm.

Adam currently serves on the firm’s Advisory Committee as well as the firm’s Assurance Committee, which leads the establishment of audit policies of the firm and answering technical questions for the firm’s governmental partner group as well as other partners. He is also the Firm’s Designated Audit Quality Partner (DAQP) for the AICPA’s Government Audit Quality Center. He has served as Chairman on the Firm’s Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm’s human resources.

**Years of Professional Experience and Years with Firm**

Adam has over twenty-five (25) years of experience with the Firm serving a wide range of government clients.

Adam serves both large and small governmental units, and is involved in serving over eighty (80) such governmental entities. Adam obtained his CPA certificate in 1999. The following is a summary of governmental clients served by Adam in the capacity of engagement partner in-charge or quality assurance review partner. Adam has also served as partner in-charge for all of Georgia’s newly incorporated cities. These clients are also listed below.

**List of Governmental Clients Served in the Last Three (3) Years**

**Counties:**

Forsyth County  
Gates County, NC  
Gwinnett County  
Halifax County, NC  
Lumpkin County  
Madison County, NC  
Morgan County  
Orange County, NC  
Paulding County  
Walton County  
Washington County, NC

**Cities:**

Alpharetta  
Baldwin  
Ball Ground  
Bristol, TN  
Brookhaven  
Cartersville  
Cedartown  
Chattahoochee Hills  
Decatur  
Doraville  
Douglasville  
Duluth

Dunwoody  
Holly Springs  
Johns Creek  
Kennesaw  
Lilburn  
Milton  
Monroe  
Peachtree Corners  
Powder Springs  
Rockmart  
Roswell  
Sandy Springs  
Social Circle



South Fulton  
Stonecrest  
Toccoa  
Tucker  
Villa Rica  
New Bern, NC  
Black Mountain, NC  
Garner, NC  
Selma, NC

**Boards of Education:**

Bartow County Board  
of Education  
Buford Board of  
Education  
Carroll County Board of  
Education  
Carrollton Board of  
Education  
Cartersville Board of  
Education  
Cobb County Board of  
Education

Douglas County Board of  
Education  
Fannin County Board of  
Education  
Floyd County Board of  
Education  
Forsyth County Board of  
Education  
Gainesville Board of Education  
Gwinnett County Board of  
Education  
Habersham County Board of  
Education  
Murray County Board of  
Education  
Union County Board of  
Education

**Other Governmental Units:**

Austell Natural Gas System  
Bristol Public Library  
Chatsworth Water Works  
Commission

Chattahoochee River 911 Authority  
Cobb County-Marietta Water Authority  
Forsyth County Public Library  
Halifax Tourism Development Authority  
Halifax-Northampton Regional Airport  
Lumpkin County Water & Sewer Authority  
Madison County Tourism Development Auth  
North Fulton Regional Radio Authority  
Paulding County Airport Auth  
Paulding County Industrial Bldg Auth  
Polk County Water Authority  
Walton County Water & Sewer Authority

**State & Local Chartered Schools:**

Atlanta Heights Charter Academy  
Cherokee Charter Academy  
Coweta Charter Academy  
Gwinnett County BOE Charter Schools  
Gwinnett Online Campus  
International Charter School of Atlanta  
Pataula Charter Academy  
Scintilla Charter Academy

**Degree/Certifications and Audit Training**

Adam is a licensed certified public accountant in the States of Georgia and Florida. He graduated from Georgia College & State University with a Bachelor of Business Administration in Accounting. He has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal and external conferences.

Practice mobility for CPAs is the general ability of a licensee in good standing from a substantially equivalent state to gain practice privilege outside of their home state without getting an additional license in the state where they will be serving a client or an employer. Under the mobility concept, Miller can practice being a certified public accountant in any state in the United States of America.

Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors and consultants of the Firm. In his role as Chairman of the Firm’s Leadership & Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the firm, including the governmental practice.

Adam has obtained and instructed a significant amount of continuing professional education over the last three years including:

- 2022 M&J Annual Governmental Conference – Organizer & Instructor
- 2022 GGFOA Annual Conference – Instructor & Participant
- 2022 Advisory Conference – Instructor & Participant
- 2022 Annual Governmental GAAP Update – Participant

- 2022 GSCPA Governmental Accounting and Auditing Conference - Participant
- 2022 Octane Governmental Conference - Instructor
- 2022 Coronavirus State & Local Fiscal Recovery Fund – Final Rule Webinar - Participant
- 2022 Government Audit Quality Center Annual Update - Participant
- 2022 Quarterly Client Governmental Trainings – Organizer & Participant
- 2021 Compliance Supplement Addendum Webinar – Participant
- 2021 Achieving Excellence in Financial Reporting – Ask the Auditor – Instructor
- 2021 M&J Annual Governmental Conference – Organizer & Instructor
- 2021 Georgia Fiscal Management Conference - Participant
- 2021 GGFOA Annual Conference – Instructor & Participant
- 2021 AICPA Understanding Independence Implications of New SALG Affiliates Ethics Interpretation - Participant
- 2021 Octane Governmental Conference - Instructor
- 2021 Government Audit Quality Center Annual Update - Participant
- 2021 Quarterly Client Governmental Trainings – Organizer & Participant
- 2021 SAS 134 and Related Standards – Participant
- 2021 GSCPA Governmental Accounting and Auditing Conference - Participant
- 2020 RSM Advisory Conference - Participant
- 2020 GGFOA Annual Conference - Instructor
- 2020 AICPA Governmental Conference - Participant
- 2020 M&J Annual Government Conference – Instructor and Participant
- 2020 M&J Leadership Training - Instructor
- 2020 Octane Governmental Conference – Instructor and Participant
- 2020 State and Local Government Audit Planning Considerations - Participant
- 2020 Conducting Remote Audits in Uncertain Times – Participant
- 2020 Government Audit Quality Center Annual Update - Participant
- 2020 Considering and Documenting Nonaudit Services under the 2018 Yellow Book - Participant

### **Professional and Civic Activities**

Adam is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, the Cobb County Chamber’s Government Affairs Committee, and the Association of Government Accountants (AGA), which he has served as the Director of the AGA’s Audit Committee.



Adam Fraley

**Meredith Lipson, CPA**  
**Alternate Quality Control Partner**

Meredith Lipson is a member (i.e., partner) and a certified public accountant with Mauldin & Jenkins. Her experience covers a variety of clients in state and local governments and non-profit organizations. Meredith is registered and licensed to practice in the State of Georgia and the State of Florida. Meredith is a partner who works exclusively in the Firm’s governmental practice sector.



**Years of Professional Experience**

Meredith has twenty-nine (29) years of experience with the Firm. She has served on the Firm’s Partner Advisory Board and currently serves on the Firm’s Leadership and Career Development Committee. Meredith previously served as the Community Service Project Coordinator for the Firm’s Macon office. Meredith serves both large and small governmental units, and is involved in serving over sixty (60) such governmental entities. Meredith obtained her CPA certificate in 1993.

**List of Governmental Clients Served in the Past Three (3) Years**

The following is a summary of governmental clients served by Meredith in the capacity of engagement partner in-charge or concurring review partner.

**Counties:**

Athens-Clarke County  
Augusta-Richmond County  
Clayton County  
Colquitt County  
Columbus-Muscogee County  
Crisp County  
Dougherty County  
Gwinnett County  
Henry County  
Jones County  
Lincoln County  
Macon County  
Macon-Bibb County  
McIntosh County  
Mitchell County  
Monroe County  
Peach County  
Rockdale County  
Spalding County  
Stephens County  
Taylor County  
Toombs County  
Edgefield County, SC

Oconee County, SC

**Cities:**

Albany  
Americus  
Charleston, SC  
College Park  
Conyers  
Cordele  
Covington  
Fayetteville  
Forest Park  
Griffin  
Haynes City, FL  
Longboat Key, FL  
Macon  
Milledgeville  
Morrow  
Naples, FL  
Northport, FL  
Pensacola, FL  
Perry  
Riverdale  
Suwanee

Peachtree City  
Stockbridge  
Tifton  
Tuscaloosa, AL  
Tybee Island  
Union City  
Fort Myers Beach, FL

**Boards of Education:**

Bibb County Board of Education  
Clayton County Board of Education  
Camden County Board of Education  
Fayette County Board of Education  
Glynn County Board of Education  
Henry County Board of Education  
Marion County Board of Education  
Putnam County Board of Education  
Thomas County Board of Education  
Ware County Board of Education

**Other Governmental Units:**

Albany Dougherty Inner City Authority  
Bartram Trail Regional Library  
Central Midlands Regional Transit Authority



Central Savannah River Area Regional Comm.	Northeast Georgia Regional Comm.	Georgia Ports Authority DC, DB & OPEB Plans
Chatsworth Water Works Commission	Eatonton Putnam Water & Sewer Authority	Gwinnett Convention & Visitors Bureau
Chehaw Park Authority		Gwinnett County Development Authority
East Point Retirement Plan		Gwinnett County Public Library
NorthPort Firefighters Pension	<b><u>State of Georgia entities:</u></b>	Gwinnett County Recreation Authority
NorthPort Police Pension	Georgia Department of	Heart of GA Altamaha Regional Commission
NorthPort General Employee’s Pension	Community Health	Henry County Water & Sewerage Authority
Clayton County Housing Auth.	Ga. Higher Education	Housing Authority of Clayton County
Clayton County Pension	Assist. Corporation	Macon Bibb County Land Bank Authority
Clayton County Water Auth.	Georgia Student Finance Authority	Macon Bibb County Transit Authority
Crisp County Power Comm.	Georgia Ports Authority	MARTA/ATU Local 732 Employees Retirement Plan
Development Authority of Jeffersonville & Twiggs Co.	Stone Mountain Memorial Association	Milledgeville Baldwin Co. Development Auth.
		Newton County Water & Sewerage Authority
		Toccoa-Stephens County Public Library
		Upper Oconee Basin Water Authority

**Degree/Certifications and Audit Training**

Meredith graduated from the University of Georgia with a Bachelor of Business Administration in Accounting. She has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal conferences.

Meredith has obtained and instructed a significant amount of continuing professional education over the last three (3) years including:

- 2022 M&J Annual Governmental Conference \_ Virtual – Participant
- 2022 Octane Governmental Accounting Conference – Instructor & Participant
- 2022 M&J CSLFRF Update – Participant
- 2021 GGFOA Annual Conference, Chateau Elan, Braselton GA - Participant
- 2021 M&J Annual Governmental Conference - Virtual – Instructor & Participant
- 2021 M&J Achieving Excellence in Financial Reporting – Ask the Auditor – Participant and Panelist
- 2021 Highlights of the 2020 Compliance Supplement, Webinar - Participant
- 2020 Georgia Government Finance Officers Association Annual Conference Annual Conference, Virtual – Instructor and Participant
- 2020 GSCPA Governmental Accounting & Auditing Conference, Webinar - Participant
- 2020 M&J GASB Hot Topics, P-Card Pitfalls and Human Capital, Webinar - Participant
- 2020 GGFOA Uniform Chart of Accounts and CARES Funding Update, Webinar - Participant
- 2020 OCTANE Governmental Accounting Conference – Instructor
- 2020 GFOA Implementing the CARES Act Funding for State and Local Governments, Webinar - Participant
- 2020 GSCPA Paycheck Protection Program – SBA Loan Update, Webinar - Participant



**Professional and Civic Activities**

Meredith is a certified public accountant with licenses to practice in Georgia and Florida. Meredith is a member of the American Institute of Certified Public Accountants, the Georgia Society of CPAs, the Government Finance Officers Association, and the Georgia Government Finance Officers Association (GGFOA). She has also served on the Ethics Committee of the Georgia Society of CPAs.



Meredith Lipson



**Christopher McKellar, CPA**  
**Support Partner**

Mr. Christopher McKellar is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities.

Christopher spends 100% of his time serving state and local governments in Georgia and Tennessee, and he works exclusively in the governmental sector of the Firm’s audit practice. Christopher has been registered and licensed to practice in the State of Georgia since 2010.

**Years of Professional Experience and Years with Firm**

Christopher has more than eighteen (18) years of experience, with Mauldin & Jenkins, in public accounting serving a wide range of government clients.

**List of Governmental Clients Served in the Last Three (3) Years**

**Counties:**

- Barrow County
- DeKalb County
- Floyd County
- Forsyth County
- Lumpkin County
- Paulding County
- Walton County

**Cities:**

- City of Baldwin
- City of Bristol, TN
- City of Cartersville
- City of Cedartown
- City of College Park
- City of Decatur
- City of Doraville
- City of Jefferson
- City of Johns Creek
- City of Kennesaw
- City of Lawrenceville
- City of Milton
- City of Monroe

- City of Peachtree Corners
- City of Rockmart
- City of Rome
- City of Roswell
- City of Sandy Springs
- City of Social Circle
- City of South Fulton
- City of Temple

**Boards of Education:**

- Atlanta Public Schools
- Bartow County Board of Education
- Carroll County Board of Education
- Cherokee Charter Academy
- City of Buford Board of Education
- City of Carrollton Board of Education
- City of Cartersville Board of Education
- City of Marietta Board of Education
- Cobb County Board of Education
- Coweta Charter Academy
- DeKalb County Board of Education
- Douglas County Board of Education
- Fannin County Board of Education

- Floyd County Board of Education
- Forsyth County Board of Education
- Fulton County Board of Education
- Gordon County Board of Education
- Gwinnett County Board of Education
- Habersham County Board of Education
- Murray County Board of Education
- Oconee County Board of Education
- Polk County Board of Education
- Rome City Schools
- Scintilla Charter Academy
- Troup County Board of Education



Union County Board of Education  
Walton County Board of Education

**Charter Schools:**

Cherokee Charter Academy  
Coweta Charter Academy  
Georgia Connections Academy  
Scintilla Charter Academy

**Other Governmental Units:**

City of Chatsworth Water Works  
Cobb County Marietta Water Authority  
Decide DeKalb  
DeKalb County Public Library  
Lumpkin County Water & Sewer Authority  
Paulding County Industrial Building Authority  
Paulding County Airport Auth.  
Roswell Economic Development & Tourism, Inc.

Roswell Downtown Development Authority

**State of Georgia:**

Georgia Higher Education Facilities Authority  
Georgia State Financing and Investment Commission (GSFIC)  
Georgia Lottery Corporation (LOTTO)

**Degree/Certifications and Audit Training**

Christopher graduated in 2004 from Georgia Southern University in Statesboro, Georgia with a double Bachelor of Business Administration in Accounting and Information Systems and subsequently, obtained his Masters of Accountancy from Georgia Southern University in Statesboro, Georgia in 2005.

Christopher has obtained and instructed a significant amount of continuing professional education over the last three years, serving as both an instructor and participant in several seminars and courses including:

- 2022 Preparing for Year-End Close and the Annual Audit - Participant
- 2022 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2022 Mauldin & Jenkins Governmental In-Charge Training – Instructor
- 2022 GASB Update - Participant
- 2022 ACFR Preparation, Virtual Conference– Instructor
- 2022 Coronavirus State & Local Fiscal Recovery Fund – The Final Rule is Here! – Participant
- 2022 Rainmaker Leadership Training – Participant
- 2022 Annual Comprehensive Financial Report Preparation – Instructor for University of Georgia
- 2021 SAS 134 and Related Standards - Participant
- 2021 IT Cybersecurity & Effectiveness in Governments - Participant
- 2021 Let’s Talk Grants – Administration & Auditing - Participant
- 2021 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2021 Mauldin & Jenkins Governmental In-Charge Training - Instructor
- 2021 Coronavirus State & Local Fiscal Recovery Fund – What We Know Now - Participant
- 2021 Mauldin & Jenkins Government Client CPE – Virtual Webinar – Panelist (“Ask the Auditor!”)
- 2021 ACFR Preparation, Virtual Conference– Instructor
- 2021 GASB Update and GASB 87, Leases - Participant
- 2021 Annual Required GAQC Webcast - Participant
- 2021 Compliance Supplement Addendum Webinar – Participant
- 2021 Rainmaker Prodigy Leadership training – Participant
- 2020 GGFOA Annual Conference – Participant
- 2020 Cash Disbursement Internal Controls - Participant

- 2020 Lease Accounting – Analyzing and Journalizing – Participant
- 2020 Update on the Uniform Chart of Accounts and CARES Funding for Georgia Local Governments - Participant
- 2020 Mauldin & Jenkins Annual Governmental Conference – Virtual Conference – Instructor and Participant
- 2020 Leadership 1 Training, Virtual Webinar - Participant
- 2020 ACFR Preparation, Virtual Conference– Instructor



Christopher McKellar

**Professional and Civic Activities**

Christopher is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Georgia Society of Certified Public Accountants.

**Hope Pendergrass, CPA**  
**Single Audit Quality Review Partner**

Hope Pendergrass is a partner and a certified public accountant with Mauldin & Jenkins. Her experience covers a variety of state and local governmental organizations, and non-profit organizations. Hope spends 100% of her time serving state and local governments. Hope is well respected for her knowledge of performing Single Audits relative to expenditures of Federal awards, and serves as the firm’s lead compliance audit technical partner. Hope was recently appointed to the Executive Committee of the AICPA’s Government Audit Quality Center (GAQC) where she collaborate with a team of individuals from firms across the United States on issues facing firms who perform governmental audits.



**Years of Professional Experience and Years with Firm**

Hope has 20 years of experience in public accounting and has spent all of that time serving both large and small governmental units. She is directly involved in serving approximately 85 such governmental entities. Hope obtained her CPA certificate in 2007.

**List of Governmental Clients Served in the Last Three Years**

**Counties:**

- Macon-Bibb County
- Clayton County
- Colleton County, SC
- Dougherty County
- Henry County
- Macon County
- Mitchell County
- Monroe County
- Oconee County, SC
- Mitchell County
- Montgomery County, NC

**Cities:**

- Albany
- Atlanta
- Americus
- Ashburn
- Byron
- Cochran
- Covington
- Jeffersonville
- Kennesaw
- Leesburg
- Macon
- Perry
- Stockbridge
- Fayetteville

- Leesburg
- Orangeburg, SC
- Chapin, SC

**Other Governmental Units:**

- Albany-Dougherty Landbank Authority
- Central Georgia Joint Dev. Auth.
- Central Savannah River Area Regional Commission
- Clayton Co. Pension Plan
- Eatonton-Putnam Water & Sewer Auth.
- GA College & State Univ.
- Georgia Ports Authority



Ga. Higher Education Assist. Corp.  
Ga. Student Finance Authority  
Ga. Ports Authority  
Heart of GA Altamaha Regional  
Comm.  
Houston County Library System  
Macon-Bibb County Landbank  
Authority  
Macon Water Authority  
MARTA Retirement Plan  
Milledgeville-Baldwin Dev. Auth.  
Development Auth. Jeffersonville &  
Twiggs Co.

**Boards of Education & Charter**

**Schools:**

Academy for Classical Education  
Beaufort County School District  
Baker County Schools  
Bibb County Schools  
Bleckley County Schools  
Brooks County Schools

Butts County Schools  
Camden County Schools  
Cirrus Academy  
Clarendon County School Dist. 1  
Clay County Schools  
Clayton County Schools  
Colleton County Schools  
Colquitt County Schools  
Coweta County Schools  
Dawson County Schools  
Dodge County Schools  
Dougherty County Schools  
Dublin City Schools  
Emanuel County Schools  
Effingham County Schools  
Fayette County Schools  
Florence School District 1  
Florence School District 3  
Furlow Charter School  
Gilmer County Schools  
Glynn County Schools  
Greene County Schools

Griffin-Spalding County Schools  
Hancock County Schools  
Harris County Schools  
Henry County Schools  
Laurens County Schools  
Marion County Schools  
Morgan County Schools  
Pataula Charter Academy  
Peach County Schools  
Pickens County Schools  
Putnam County Schools  
Rockdale County Schools  
Savannah-Chatham County Public  
School System  
Spring Creek Charter Academy  
Susie King Taylor Community  
School  
Thomas County Schools  
Twiggs County Schools  
Tybee Island Maritime Academy  
Ware County Schools

**Degree/Certifications and Audit Training**

Hope graduated from Wesleyan College in 2003 with a Bachelor of Arts in Business Administration with a concentration in Accounting. She has been a featured speaker at various workshops and at our quarterly training events.

Hope was awarded the AICPA Advanced Single Audit Certificate after passing the AICPA Advanced Single Audit Exam, which requires the ability to evaluate and analyze core concepts related to client acceptance, engagement planning & analysis, and concluding an engagement, as well as guiding principles for single audits at an advanced level as outlined in the AICPA Competency Framework: Governmental Auditing.

Hope has obtained a significant amount of continuing professional education over the last several years including:

- 2023 M&J Single Audit Training (Instructor)
- 2023 LumiQ – Yellow Book: Auditing the SEFA (Instructor)
- 2023 Octane Conference (Instructor)
- 2023 LumiQ – GASB Updates for 2023 and Beyond
- 2023 GSCPA – Spring Government Workshop
- 2023 AICPA – Auditing the Most Common Programs Received by School Districts
- 2022 AICPA – What Federal Agencies are Finding in QCRs (Instructor)
- 2022 Florida GFOA – Grants Management and Accounting
- 2022 M&J 3<sup>rd</sup> quarter CPE – Preparing for Year End Close and the Annual Audit
- 2022 Governmental Conference (Participant & Instructor)
- 2022 AICPA Annual GAQC Update



- 2022 M&J Single Audit Training (Instructor)
- 2022 Octane Conference (Instructor)
- 2022 GSCPA Spring Government Workshop
- 2022 M&J 2<sup>nd</sup> quarter CPE – GASB Update
- 2022 AICPA Audit Considerations - CSLFRF
- 2022 M&J 1<sup>st</sup> quarter CPE – ARPA-CSLFRF – The Final Rule is Here (Instructor)
- 2021 GSCPA Governmental Accounting and Auditing Conference (Instructor)
- 2021 AICPA Pandemic-Related Single Audit Issues and Other Single Audit Updates
- 2021 AICPA Single Audit Lightning Round – Compliance Supplement Update
- 2021 GGFOA Annual Conference – COVID-19 Funding and Uniform Guidance Update (Instructor)
- 2021 GGFOA Wednesday’s News You Can Use – ARPA (Instructor)
- 2021 M&J 3<sup>rd</sup> quarter CPE – Let’s Talk Grants – Administration & Auditing (Instructor)
- 2021 AICPA Compliance Supplement and Single Audit Update
- 2021 M&J Governmental Conference (Participant & Instructor)
- 2021 M&J Client CPE – Coronavirus State & Local Fiscal Recovery Fund – What We Know Now (Instructor)
- 2021 M&J Single Audit Training (Instructor)
- 2021 Octane Virtual Conference (Instructor and Participant)
- 2021 M&J 2<sup>nd</sup> quarter CPE – GASB Update and GASB 87, *Leases*
- 2021 AICPA Uniform Guidance Revisions: What You Need to Know
- 2021 M&J 1<sup>st</sup> quarter CPE – Achieving Excellence in Financial Reporting
- 2021 AICPA Single Audit Lightning Round
- 2021 M&J Compliance Supplement Addendum Webinar (Instructor)
- 2020 AICPA OMB Compliance Supplement Addendum & Latest COVID-19 Single Audit Implications
- 2020 M&J 4<sup>th</sup> quarter CPE – GASB Hot Topics, P-card Pitfalls, and Human Capital
- 2020 AICPA First Release of 2020 Supplement and the Latest COVID-19 Single Audit Implications
- 2020 GGFOA CARES Act Funding and the Uniform Guidance (Instructor)
- 2020 GFOA Implementing the CARES Act Coronavirus Relief Fund for State and Local Governments
- 2020 M&J 3<sup>rd</sup> quarter CPE – Let’s Talk Revenue and Zero Based Budgeting
- 2020 GGFOA Update on the Uniform Chart of Accounts and CARES Funding for Georgia Local Governments
- 2020 M&J Governmental Conference (Participant & Instructor)
- 2020 AICPA Compliance Supplement and Single Audit Update
- 2020 AICPA Single Audit Lightning Round
- 2020 AICPA When You Think It, Ink It! Best Practices in Single Audit Documentation
- 2020 AICPA Using Part 6 of the New Compliance Supplement on Internal Control
- 2020 M&J Single Audit Training (Instructor)
- 2020 Octane Virtual Conference (Instructor and Participant)
- 2020 GSCPA Spring Government Workshop



**Professional and Civic Activities**

Hope is a member of the American Institute of Certified Public Accountants (AICPA), the Georgia Society of CPAs (GSCPA), the Government Finance Officers Association (GFOA), and is active in the Georgia GFOA. She also serves on GFOA’s Special Review Committee and performs reviews of ACFRs as part of GFOA’s Certificate of Achievement for Excellence in Financial Reporting program.

Hope also coordinates and instructs our quarterly continuing education events provided to our clients. Additionally, she coordinates and edits our e-newsletter, which are issued periodically on emerging topics of interest to state and local governmental entities throughout our governmental practice.

Hope enjoys community service work and has volunteered with various organizations in the middle Georgia area including United Way of Central Georgia, Distinguished Young Women of Monroe and Bibb Counties, Forest Hills United Methodist Church, and Wesleyan College.



Hope Pendergrass

**Allison Whitworth, CPA  
Manager**

Allison is a manager accountant with Mauldin & Jenkins. Her experience with the firm covers a variety of state and local governmental organizations.

Allison spends 100% of her time serving state and local governments all of which utilize the new reporting model.

Allison works with local governments in Georgia and North Carolina.

**Years of Professional Experience and Years with the Firm**

Allison has five (5) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.



**List of Audits Performed for Governments in the Last Three Years**

**Counties:**

- Dekalb County
- Jackson County
- Lumpkin County
- Paulding County
- Stephens County
- Athens-Clarke County

**Cities:**

- Asheville, NC
- Cedartown, GA
- Chattahoochee Hills, GA
- Douglasville
- Dunwoody, GA

- Garner, NC
- Johns Creek, GA
- Monroe, GA
- Sandy Springs, GA
- Social Circle, GA
- South Fulton
- Selma, NC
- Tucker, GA

**School Systems:**

- Bartow County Board of Education
- Brookhaven Innovation Academy

- Buford City Schools
- Cartersville Board of Education
- Cobb County Board of Education
- Decatur City Schools
- Scintilla Charter Academy
- Southwest Georgia STEM Charter School
- Troup County Board of Education
- Walton County Board of Education

**Other Governmental Entities:**

- Chattahoochee River 911 Authority
- Lumpkin County Water & Sewerage Authority
- Evermore Community Impr. District



Troup County College &  
Career Academy, Inc.

North Fulton Regional Radio  
System

**Degree/Certifications and Audit Training**

Allison graduated from University of Georgia with a B.B.A. in Economics and Valdosta State University with a Masters of Accountancy and she is a Certified Public Accountant. In addition, Allison has obtained a significant amount of continuing professional education over the last three years, serving as both an instructor and participant in several seminars and courses including:

- 2022 Coronavirus State & Local Fiscal Recovery Funds
- 2022 GASB 87 Implementation
- 2021 Various CPE through Surgent CPE, specifically covering future GASB implementations and governmental accounting.
- 2021 Mauldin & Jenkins Annual Governmental Conference – Atlanta, GA
- 2021 Audit Water University Level 5 – Atlanta, GA
- 2020 Mauldin & Jenkins Annual Governmental Conference – Atlanta, GA
- 2020 Audit Watch University Level 4.5 – Atlanta, GA

**Professional and Civic Activities**

Allison is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Georgia Society of Certified Public Accountants.

**Holly Dugas, CPA**  
**Manager**

Holly is a manager accountant with Mauldin & Jenkins. Her experience with the firm covers a variety of state and local governmental organizations.

Holly spends 100% of her time serving state and local governments all of which utilize the new reporting model.

Holly works with local governments in Georgia and North Carolina.



**Years of Professional Experience and Years with the Firm**

Holly has over five (5) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

**List of Audits Performed for Governments in the Last Three Years**

**Cities:**

- Ball Ground, GA
- Oxford, GA
- Peachtree Corners, GA
- Morrow, GA
- Peachtree City, GA
- Ball Ground, GA

- Chamblee, GA
- Douglasville, GA
- Fairburn, GA
- Powder Springs, GA
- Holly Springs, GA

**Counties:**

- Augusta-Richmond County

- Dekalb County
- Barrow County
- Douglas County
- Forsyth County
- Long County
- Toombs County

**Other Governmental Entities:**

Cobb County Board of  
Education  
Housing Authority of Clayton  
County

Pathways Community Service  
Board  
Stone Mountain Memorial  
Association  
Buford City Schools

Stephens County Board of Education  
Marietta City Schools  
Forsyth County Public Library  
Oconee County School

**Degree/Certifications and Audit Training**

Holly holds a Bachelor of Science from Kennesaw State University and is a Certified Public Accountant. In addition, Holly has obtained a significant amount of continuing professional education over the last five years in several seminars and courses including:

- 2022 Mauldin & Jenkins Governmental Conference - Virtual
- 2022 Mauldin & Jenkins GASB Update 2022 Virtual
- 2022 Mauldin & Jenkins Coronavirus State & Local Fiscal Recovery Fund Final Rule Training
- 2021 Mauldin & Jenkins Governmental Conference - Virtual
- 2021 Thomson Reuters Audit Watch Leadership II - Virtual
- 2021 ACFR Preparation - Virtual
- 2021 Mauldin & Jenkins Compliance Supplement Addendum - Virtual
- 2020 AICPA Compliance Supplement & COVID19 Single Audit Implications - Virtual
- 2020 Mauldin & Jenkins Governmental Conference - Virtual
- 2020 Thomson Reuters Audit Watch 5 - Virtual
- 2020 Mauldin & Jenkins Single Audit Training - Virtual
- 2019 Mauldin & Jenkins Annual Governmental Conference – Athens, Ga.
- 2019 Thomson Reuters Audit Watch 4.5 – Atlanta, Ga.
- 2019 CAFR Preparation – Macon, Ga.
- 2018 Mauldin & Jenkins M&J You Conference – Lanier Islands, Ga.
- 2018 Thomson Reuters Audit Watch 4 – Atlanta, Ga.

**Professional and Civic Activities**

Holly is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants.

**Will Derzis, CPA**  
**Senior Manager**

Mr. Will Derzis is a manager and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities.

Will spends 100% of his time serving state and local governments in Georgia and the Carolinas, and he works exclusively in the governmental sector of the Firm’s audit practice.

Will has served a variety of clients including school districts and other educational institutions, cities, counties, and other types of governmental entities.



**Years of Professional Experience and Years with the Firm**



Will has seven (7) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of governmental clients.

**List of Audits Performed for Governments in the Last Three Years**

**Counties:**

Gates County, NC  
Halifax County, NC  
Lumpkin County  
Orange County, NC  
Madison County, NC  
Morgan County  
Walton County  
Meriwether County

**Charter Schools:**

Atlanta Heights Charter School  
Brookhaven Innovation Academy  
Scintilla Charter Academy  
Southwest Georgia STEM Charter School

**Cities:**

Brookhaven  
Doraville  
Jefferson  
Kennesaw  
Milton  
Monroe  
New Bern, NC  
Peachtree Corners  
Powder Springs  
Rockmart  
Rome  
Roswell  
Social Circle  
Selma, NC  
Stonecrest  
Tucker  
LaGrange  
Duluth  
Cartersville

**School Systems:**

Bartow County School District  
Carrollton City Schools  
Douglas County School District  
Murray County School District  
Forsyth County School District  
Rome City Schools  
Cartersville City Schools

**Other Governmental Entities:**

Chatsworth Water Works Commission  
Cobb County-Marietta Water Authority  
Polk County Water Authority  
Decide DeKalb  
Georgia Lottery

**Degree/Certifications and Audit Training**

Will graduated from the University of Alabama with a B.B.A. in Accounting and subsequently obtained his Masters of Accountancy from the University of Alabama. Will is a Certified Public Accountant. In addition, Will has obtained a significant amount of continuing professional education over the last six years, serving as a participant in several seminars and courses including:

- 2022 - Coronavirus State & Local Fiscal Recovery Fund – Participant
- 2021 - CARES Act Funds – Participant
- 2021 - Mauldin & Jenkins Annual Governmental Conference – Participant
- 2021 – Governmental Financial Reporting – Participant
- 2021 – Let’s Talk Federal Grants – Participant
- 2020 - Mauldin & Jenkins Annual Governmental Conference – Participant
- 2020 – 2021 – Audit Watch Leadership Seminar – Participant

**Professional and Civic Activities**

Will is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, and Georgia Society of Certified Public Accountants.

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**Other Resources For Non-Audit Services (Advisory Services, Information Technology Services & Fraud Examinations)**

**David Roberts**  
**Partner, Governmental Advisory Services**

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction. David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.



David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

**Operational and Performance Assessment – Walton County, Georgia**

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

**Outsourcing Feasibility Study – City of Rocky Mount, North Carolina**

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of 1) maintaining the hybrid model, 2) performing all services in-house, and 3) performing all services externally.

**Finance Functional Assessment – Richland County Library, South Carolina**

David led a functional assessment of the Library’s finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships’ vision to help the organization achieve its desired future state.



David Roberts

**Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)**

David led an objective evaluation of the organization’s system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

**Grant Compliance Audit – Decide DeKalb (Georgia)**

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenent information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

**Forensic Audit – Confidential City**

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry’s toughest issues.

Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP  
Partner in Charge, Technology Services Office,  
Cybersecurity Advisory Services

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson’s experience includes audits of general controls, application controls, and cybersecurity risk management programs.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance programs. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:



- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants’ (AICPA) “Cybersecurity Advisory Services” and “Blockchain for Accounting and Finance” Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA’s 2019

Annual Conference;

- Presented a firm sponsored 8 hours session entitled, “All Things IT – Are You Protected?”; and,
- Has spoken at other various conferences on topics, including:
  - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
  - Technologies Transforming Accounting; and,
  - Data Analytics: Balancing the Good and the Ugly



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (CISA) through ISACA, a Certified Information Systems Security Professional (CISSP) through ISC2, a Certified Cybersecurity Framework Practitioner (CCSFP) and Certified HITRUST Quality Professional (CHQP) through the HITRUST Alliance.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.



Jameson Miller

*Brandon R. Smith, CPA, CCSFP, CHQP*  
*Partner, Advisory Services*  
*Information Technology and Cybersecurity*

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NEXt Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training



Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



Brandon Smith

### **Other Staff Auditors & Accountants**

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the School District's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the School District will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

### **Diversity and Inclusion**

At Mauldin & Jenkins, we believe the word inclusive should apply to everything we do. We strive to maintain a workplace where everyone's differences are celebrated and valued. We recognize that our ability to maintain a sustainable business model will depend largely on attracting, retaining and promoting individuals that share our common vision of success but do so with a multitude of different backgrounds, views and life experiences. We embrace this diversity and recognize it is critical to current and future generations that will operate our Firm and support our Profession. By specifically placing an emphasis on these initiatives, the Firm will intentionally work towards a workplace with a broader inclusion of talent that celebrates equal access and equal opportunities, thereby strengthening the impact on the communities we serve.

M&J's commitment to diversity and inclusion created a need and interest for a Committee that organizes and promotes various activities and themes around maintaining a safe, professional, and inclusive atmosphere for everyone in the firm. Our commitment primarily focuses on how staff and management can continue to provide equal opportunities and experiences to everyone inside and outside of our firm. The committee also uses the opportunity to help mentor our employees, as well as youth within the communities we serve. This allows everyone to evolve into exceptional professionals. Not only do participants attend diversity and inclusion related events on a local level, they also are able to apply for opportunities to participate and engage on a national level as well. The Committee meets quarterly and strives to host three to four events each year.

The Firm is also committed to providing opportunities to the next generation of accounting professionals. Annually, M&J provides scholarships to eligible accounting students that have a strong



desire to work in one of our current markets. Additionally, the Firm has doubled its contribution and impact by providing additional scholarships specifically targeted to first-generation and minority student populations.

### **Affirmative Action**

Mauldin & Jenkins is committed to the hiring of men and women and minorities representing any and all races, ethnic origins, religious affiliations, codes and creeds. Mauldin & Jenkins policy is to prohibit discrimination in all elements of its operations. We are proud of our reputation as an equal employment opportunity business. We have partners, as well as staff, in our Firm representing a wide variety and background.

### **Consideration of the Use of Disadvantaged Business Enterprises**

Mauldin & Jenkins' is a large regional firm and we have significant experience with local governments and their specific accounting environments. We do not currently outsource any audit procedures to companies, including any outside of the United States of America, nor do we anticipate the need to begin such outsourcing. All of the proposed engagement team for the School District's audit will be full-time employees or partners from Mauldin & Jenkins.

### **Partner & Staff Continuity**

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the School District as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

## ***Retention > 85%***

*This indicates that we retain 87% of our staff for a minimum of five years.*

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

## **Continuing Education of Partners and Staff**

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years of experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports.

All staff associated with the annual audit of the School District will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

The following pages attempt to demonstrate to you our understanding of the nature of the audit services and our general plan for meeting your needs.

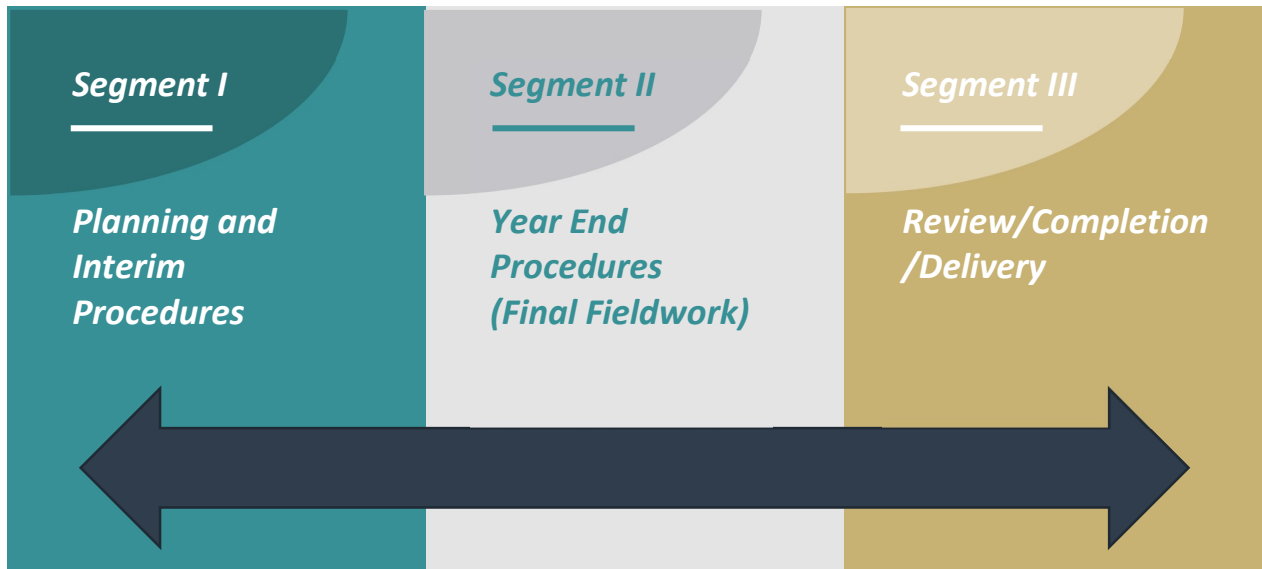


*The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.*

**Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager**

**Proposed Segmentation of Audit Engagement and Level of Staff Assigned**

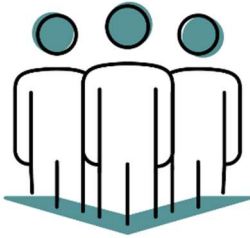
Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the School District’s prior financial statements, budgets, request for proposal, and other information available:



The below time frames are estimates based on our understandings with the School District as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the School District. As noted in the table below, we want to work with the School District personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the School District as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:



Timing of Audit Process & Procedures							
Segments	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Segment I - Planning and Interim Procedures</b>							
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	█						
Meet management to discuss audit risks and scopes.	█						
Engagement team planning meetings and performance of interim audit procedures.	█	█					
Gain understanding of significant processes & key controls.		█	█				
Perform testing of key controls with goal of reducing substantive audit testing.		█	█				
Determine nature, timing and extent of substantive tests to be performed.		█	█				
Finalize audit plan based on results to-date.		█	█				
<b>Segment II - Final Audit Fieldwork Procedures</b>							
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				█			
Conduct a final evaluation of risk assessments.				█			
Conduct of progress meetings with management as needed and as often as desired.				█			
Preparation and delivery of draft comprehensive annual financial report (CAFR), reports, findings, management letter comments, and any other deliverables.				█	█		
Meeting with management to discuss draft deliverables and final completion and presentation time frames.					█		
<b>Segment III - Review, Completion &amp; Delivery Procedures</b>							
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.						█	█
Presentation of audit deliverables to the governing board.							█

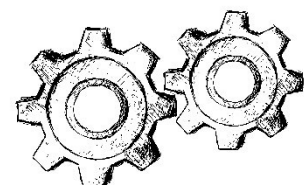


### Segment I - Planning and Interim Procedures:

- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
- Obtain a signed engagement letter for the financial and compliance audit;
- Prior to our planning visit, creation of an “Interim Procedures PBC” listing in Suralink, our request list management software (more information about Suralink in the section immediately following).
- Meet with School District management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Familiarize ourselves with the organizational structure of the School District;
- Read minutes of Board meetings;
- Review the School District’s current year budget, as adopted and revised;
- Review debt agreements, and other various documentation;
- Gain an understanding of the School District’s accounting policies and procedures, including the financial and other management information systems utilized by the School District;
- Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
- Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J’s trial balance software and Artificial Intelligence (Ai) program;
- Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
- Perform a preliminary evaluation of the internal control structure at the account and assertion level;
- Design and perform applicable tests of controls related to the financial statements and internal accounts;
- Make fraud inquiries and assessing the risks of material misstatement;
- Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Prepare year-end audit programs;
- Meet with appropriate School District personnel to discuss the results of our preliminary audit work; and,
- Finalize the “Final Fieldwork PBC Listing” and upload to Suralink.

### Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;



- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and auditing the final schedule of expenditures of Federal awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listins in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.

**Segment III - Review, Completion & Delivery Procedures:**



- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the School District's approval of the final financial statements;
- Draft the Data Collection Form and obtaining the School District's approval;
- Prepare and provide the School District a final PDF document of the audited financial statements;
- Hold final exit conferences and presentations with appropriate School District officials.



### **Assistance Requested from the School District Staff**

The audit is an annual process that we know the School District prepares for each year. However, we also know that the regular, on-going operations and day-to-day requirements do not stop just because the annual audit is occurring. The assistance that will be requested from the School District staff will be clearly communicated by Mauldin & Jenkins during the preliminary / interim procedures to allow for maximum lead time so that our requests can be met with as little disruption to the School District's operations as possible.

Our expectation for assistance from the School District staff includes the following: preparation of cash, investment, debt, and other audit confirmations; provision of access to the School District's system or response to requests to provide reports, reconciliations, queries, etc.; preparation of certain elements of the Annual Comprehensive Financial Report (transmittal letter, organization chart, etc.); and availability via telephone, video conference, and in-person to respond to various questions and inquiries.

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the School District. In a time in which very significant changes continue to be implemented in the School District's financial reporting model, it is imperative for the School District's auditors to understand the School District's financial reporting environment and processes and utilize advances technology and tools in performing your audit. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast.

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- "Generally Accepted Auditing Standards" developed by the American Institute of Certified Public Accountants (AICPA)
- "Government Auditing Standards" issued by the Comptroller General of the United States
- "Audits of State and Local Government Units" prepared by the State and Local Government Committee and published by the AICPA

Our audit will include advanced methodologies and technology, tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances, which include, but are not limited to, those procedures necessary to test compliance and to disclose non-compliance with specified laws, regulations, and contracts.

We will use Firm manuals specifically designed for governments to develop audit programs tailored to the School District which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the School District present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist which might prohibit us from expressing an unqualified opinion or if any other circumstances are encountered that require extended services, we will promptly advise the School District. No extended services will be performed unless they are authorized in contractual agreement or in an amendment to the agreement.



Upon notification of obtaining the audit contract with the School District, we would determine with School District management a more detailed timetable for the audit process, and a detailed audit plan leading up to a list of all schedules to be prepared by the School District. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the School District staff.

**High Percentage of Partner & Manager Involvement**

Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes the following:

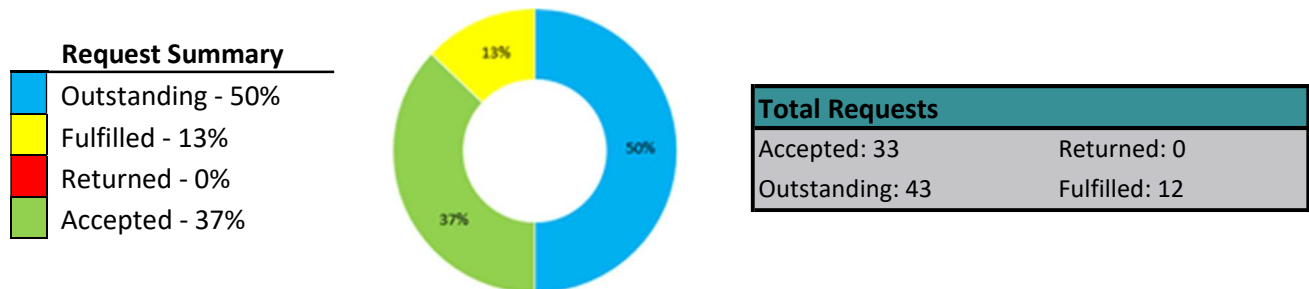
- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 60% of all anticipated hours of service are partner and manager hours which means **our partners and managers are heavily involved during the audit process**, and not just the front end and back end of the audits.

**Our Request List Management Software – Suralink**

For all of our governmental audit engagements, we use Suralink. Suralink is the leader in PBC request list management software, helping all of our audit teams stay on track throughout the engagement and improving the overall client experience.

Prior to our visit to the School District’s offices for interim/planning work, we will create an account for the School District. We can add as many people to the School District’s account as requested – and even have the ability to limit which people can see which items in the portal for security of sensitive information.

All requests for the audit will run through Suralink which our audit team members will update throughout fieldwork. Our periodic audit status meetings will start with a review of the Suralink portal and a general discussion of the progress to date. Suralink will provide a summary status that looks similar to the diagram below, and will also include details of the specific items for each category.



By using Suralink, we will (1) eliminate inefficient and unsecured email exchange of audit information; (2) ensure that all members of the Mauldin & Jenkins team as well as the School District’s team remain on the same page throughout the conduct of the audit; and (3) encourage the efficient assignment of audit tasks on both the audit team and client team for the engagement.

### **Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement**

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:



- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

### **Type and Extent of Analytical Procedures to be Used in the Engagement**

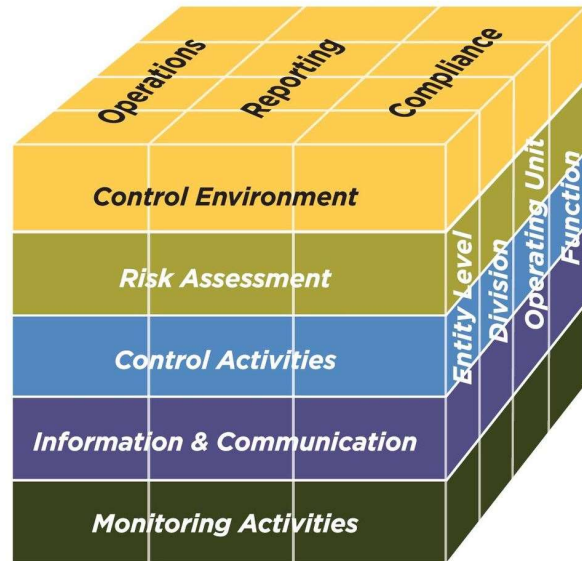
Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.



All analytical procedures performed as substantive tests are documented on each applicable audit program.

**Approach to be Taken to Gain and Document an Understanding of the School District’s Internal Control**

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the School District’s control structure consists of the following five elements as they relate to the School District’s ability to conduct operations and use resources in accordance with management’s authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.

The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the School District’s internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the School District is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;

- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.



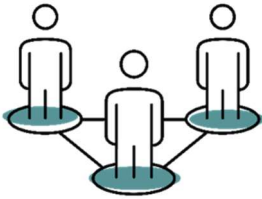
**Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work**

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - the School District's compliance with laws and regulations.
  - the School District's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the School District and periodic representations obtained by the School District from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

## Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.



The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530 *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the School District above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items
- Unusual items (that is, items that have audit significance by their nature)

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.



The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

## **Methodology to be Used in Performing the “Risk Based” Approach in Determining Major Federal Programs**

The Uniform Guidance of 2 CFR 200 (the “Uniform Guidance”), which replaced OMB Circular A-133 in implementing the audit requirements of the Single Audit Act, states that the auditor should use a risk-based approach to determine which federal programs are major programs. The Uniform Guidance also places the responsibility for identifying major programs on the auditor, and provides criteria for the auditor to use in applying a risk-based approach. In evaluating risk, we will utilize the prescribed approach which considers, among other things:



- The current and prior audit experience with the School District
- Oversight by the federal agencies and pass-through entities, and
- Changes in personnel or systems.

We will utilize Firm governmental manuals and the Uniform Guidance to apply the risk-based approach as illustrated in the following steps:

- We will obtain the government’s schedule of expenditures of federal awards identifying each program/cluster.
- We will identify the programs/clusters with expenditures that meet the dollar threshold for Type A.
- We will perform risk assessment of the Type A programs/clusters to determine if any are low-risk programs and if they are not low-risk, they will be identified as major programs under the risk based approach.
- For programs/clusters with expenditures that do not meet the dollar threshold for Type A, they will be identified as Type B programs and evaluated as to whether each Type B has expenditures that meet the dollar threshold for risk assessment and whether the Type B is considered a high-risk program.
- The total dollar amount of major programs determined in steps 3 and 4 above will be compared to the total federal expenditures to ensure the appropriate coverage is obtained. The major program expenditures must be at least 20% of total federal expenditures if the School District is deemed a low-risk auditee and at least 40% if the School District is not considered low-risk.

The standards allow for the risk criteria described above to be waived in the first year after a change in auditors. Exercising the waiver would result in all Type A programs/clusters being audited as major programs. We would consider this option and compare the major program determination using this method to that of the risk based approach in performing the Single Audit of the School District for the first year a Single Audit is required.



### **Remote Audit Approach As Requested**

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons. It will be DeKalb County School District's preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring DeKalb County School District's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFile, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional onsite engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.

### **External Peer Review**

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from inception.



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements, including compliance audits under the Single Audit Act.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.



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

November 12, 2020

To the Shareholders of Mauldin & Jenkins, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

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 Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

## PBMares, LLP

PBMares, LLP



*We chose Mauldin & Jenkins and have continued with them, because of their deep understanding and accounting knowledge of our industry and they are an invaluable resource to us. The professionals on their team are easy to work with and pay close attention to our specific concerns. They provide exceptional expertise and service, responding to questions quickly and proficiently. Without question, our decision to use Mauldin & Jenkins for the past years was a sound business decision, delivering the expected results and then some.*

**David Smith, Henry County (GA), Chief Financial Officer**





**Desk Reviews or Field Reviews**

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, the State of Georgia’s Department of Audits & Accounts (DoAA) periodically performs a review of a sample of our local school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort.

As part of the review process, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

With the exception of the above paragraph’s thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years.

Regarding one of our past Federal desk reviews or field reviews, we would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

As part of the Federal Department of Education’s random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

We at Mauldin & Jenkins are quite proud of our Firm’s governmental practice and appreciate the efforts of state and Federal inspectors and examiners, and their kind words of our doing things right and doing the right things in our attestation engagements.

**No Disciplinary Actions**

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or Federal regulatory bodies or professional organizations.

**License to Practice in Georgia**

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of Georgia by the Georgia Board of Accounting. Our Georgia license number is 350. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of Georgia.

*In the six years that I’ve gone through internal and external audits this has been by far the best experience with auditors. Your personalities make a huge difference and we haven’t regretted changing auditors.*

**Crystal Coleman,  
Edgefield County (SC),  
Former Finance Director**



### **Irregularities and Illegal Acts**

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware, to the following parties:

- The School District's Board of Education
- The School District Attorney
- The School District Manager
- The Administrative Services Director

### **Independence**

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to DeKalb County School District, its component units and its joint ventures, and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2018 revision). We are also independent with respect to the School district within the meaning of Part 1.200 of the Code of Professional Conduct of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

for the School District during the past year or any time prior. Independence is very important to the integrity of an audit, and we are independent with respect to the School District. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the governing board members of DeKalb County School District who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as a Board member of DeKalb County School District. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for DeKalb County School District. Written notice will be provided to the School District provided any professional relationships are entered into with the School District during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

## Project Scope of Work

### Scope of Our Work and Required Audit Reports

The following pages attempt to demonstrate to you our understanding of the nature of the audit services and our general plan for meeting your needs.

The overall objective in serving the School District is to determine whether the financial statements present fairly the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the major governmental funds in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with: *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Federal Single Audit Act, the audit requirements of Title 2 U. S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles,*

*and Audit Requirements for Federal Awards* (Uniform Guidance) standards; and, the Official Code of Georgia Annotated.

Our audit will consider the School District's internal controls over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on the internal control over financial reporting.

We will perform tests of compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Providing an opinion on compliance with these provisions is not an objective of the audits. However, the results of the tests disclosing instances of noncompliance and other matters will be reported as required under *Government Auditing Standards*.

During our audit, we will verify and test expenditures of the School District's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, Section 48-8-121, a schedule will be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. We will verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements. Our report on the financial statements will include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.



Following the completion of the audit of the fiscal year's financial statements, we shall prepare the required audit reports (if applicable) including those required by *Government Auditing Standards* and the Single Audit and the Official Code of Georgia Annotated:

- 1) A report on the fair presentation of the financial statements in conformity with Generally Accepted Accounting Principles. This report shall include Required Supplemental Schedules (RSI) as required by GASB 34.
- 2) A report on Internal Control over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- 3) A report on Compliance for Each Major Federal Program and on Internal Control Over Compliance required by the Uniform Guidance.
- 4) A Schedule of Findings and Questioned Costs in accordance with the Uniform Guidance.
- 5) A report on the fair presentation of the Schedule of Special Purpose Local Option Sales Tax in accordance with Generally Accepted Auditing Principles and in compliance with the O.C.G.A., 48-8-121.

A. Audit Requirements

We will perform an audit of the financial accounts and records covering the FY 2023 period (July 1, 2022, through June 30, 2023) for the purpose of expressing an our opinion regarding the fair presentation of DCSD's basic financial statements. Additional periods if renewal is exercised are FY 2024 (July 1, 2023, through June 30, 2024), FY 2025 (July 1, 2024, through June 30, 2025), FY 2026 (July 1, 2025, through June 30, 2026), and FY 2027 (July 1, 2026, through June 30, 2027). The audit will ensure compliance with applicable legal provisions in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The audit will be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The Single Audit will be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards, *Government Auditing Standards*, and the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG) Subpart F.

B. Audit Objectives

The audit will be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining information, and respective changes in financial position and the budgetary comparisons of the applicable major governmental funds in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole. In addition, to determine whether the financial statements presented as supplementary information present fairly, in all material respects, the respective financial position of each of the government's nonmajor governmental funds and the respective changes in financial position thereof in conformity with accounting principles generally accepted in the United States of America.



2. To obtain an understanding of the five (5) components of internal control that is sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of a government's financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.
3. To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase "laws and governmental regulations" generally has been interpreted to implicitly include the provisions of contract and grant agreements. U.S. Auditing Standards – AICPA (Clarified) AU-C Section 250 paragraph .14 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor's responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.
4. To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives, the auditor should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives.
5. To evaluate whether DCSD has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives. Auditors should use this



information from previous engagements in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives.

6. To ensure audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed, and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.
7. To determine whether DCSD complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).
8. To determine whether DCSD complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of its major programs. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).
9. To verify and test expenditures of DCSD's Education Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, §48-8-121, a schedule shall be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Education Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements.

C. ***The audit will be conducted to meet the requirements of the Georgia Department of Audits and Accounts.*** Acceptance of the auditor's report by the Georgia Department of Audits and Accounts is an essential obligation of the firm conducting the audit.

D. **REPORTING AND DELIVERY REQUIREMENTS**



***We will prepare the required audit reports including those required by Government Auditing Standards and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.***

1. Standard report on the financial statements

Reference will be made that the audit was conducted in accordance with generally accepted government auditing standards. In the same or in separate report(s), we will include a description of the scope of our testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. We will state in the report whether the tests performed provided sufficient, appropriate evidence to support an opinion on the effectiveness of internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When our reports separately (including separate reports bound in the same document) on internal control over financial reporting and on compliance with laws and regulations and provisions of contracts or grant agreements, we will state in the financial statement audit report that we are issuing those additional reports.

Our report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Education Special Purpose Local Option Sales Tax Proceeds Schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

(Note that since the EPLOST schedule is issued separately from the audited financial statements, the language above should be modified to refer to the auditor's report on ESPLOST prepared in accordance with the U.S. Auditing Standards – AICPA (Clarified) AU-C Section 725.

2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The report will include a description of the scope of the our testing of internal control over financial reporting and compliance with provisions of laws, regulations, contracts, or grant agreements. We will report, as applicable to the objectives of the audit, and based upon the audit work performed, (1) significant deficiencies and material weaknesses in internal control; (2) instances of fraud and noncompliance with provisions of laws and regulations that have a material effect on the audit and any other instances that warrant the attention of those charged with governance; and (3) noncompliance with provisions of contracts or grant agreements that has a material effect on the audit; (4) abuse that has a material effect on the audit.

This report will include an opinion (or disclaimer of opinion) on whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs will describe the scope of testing of internal control and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.

3. Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with UGG Subpart F.



This report will include an opinion (or disclaimer of opinion) on whether the auditee complied with Federal statutes, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs will describe the scope of testing of internal control and compliance and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.

In accordance with UGG Subpart F Section 200.515(a), the auditor's report(s) may be in the form of either combined or separate reports. The auditor's report(s) will include an opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or a disclaimer of opinion) on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. We will follow the guidance contained in the American Institute of Certified Public Accountants' Audit Guide: Government Auditing Standards.

4. In accordance with UGG Subpart F Section 200.515(d), a schedule of findings and questioned costs is required and will include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.

***E. In determining the District's compliance with state and federal requirements, the following publications will be used:***

1. Financial Management for Georgia Local Units of Administration, published by and available through Georgia Department of Education Department of Financial Review.
2. Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance)
3. For those Federal programs which are not listed in the Compliance Supplement, a review of grant awards, contracts and Federal Regulations will be required to identify compliance requirements.
4. All other applicable requirements not specifically stated above.



***F. The audit will conform to the standards as set forth in these publications:***

1. Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance)
2. Generally Accepted Auditing Standards, developed by the American Institute of Certified Public Accountants (AICPA).
3. Government Auditing Standards, United States Government Accountability Office, developed by the Computer General of the United States (2018).
4. Audits of State and Local Governmental Units, AICPA Audit and Accounting guide prepared by the AICPA.
5. The Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 and subsequent amendments.
6. Uniform Grant Guidance Subpart F
7. Any amendments and/or revisions to the above-mentioned standards, administrative requirements or new pronouncements by authoritative bodies shall be implemented accordingly.
8. All other applicable standards not specifically stated above.

***G. Agreement will be made to utilize DCSD's staff to perform work of an assisting nature, consistent with generally accepted auditing standards, whenever qualified DCSD employees are available. The managing auditor will meet the Chief Financial Officer and Comptroller prior to June 30th of each year to plan the utilization of this assistance.***

***H. The audit field work and field work review will be completed no later than November 15th of each year.***

***I. The final auditor's Annual Financial Report review and all auditor's changes will be submitted to DCSD no later than December 5th of each year.***



## Attachment D - Similar Engagements with Other Governmental Entities

### Similar Clients

In addressing the School District’s interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last five years, we have elected to report on five counties which most closely resemble the DeKalb County School District in size and services (total staff hours). Should management of the School District need some additional references, we would be happy to provide such data. The five school districts we audit which most closely resemble the School District are noted as follows:

#### **1) Atlanta Independent School System, Georgia**

<b>General Information</b>	School district located in the heart of metro Atlanta with over 51,000 students and 87 schools. The School District has approximately 6,485 full time employees with 4,673 being teachers, bus drivers, school social service professionals and an additional 1,081 part-time and substitute employees who provide support. Approximately \$2.4 billion in assets and deferred outflows of resources, \$1.3 billion in revenues, and a General Fund budget of \$900 million.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance the Uniform Guidance, Preparation of ACFR, SPLOST performance audits. Maintenance of the GFOA Certificate.
<b>Dates</b>	June 30, 2008 through present
<b>Partners</b>	Doug Moses, James Bence, and Tim Lyons
<b>Contact Information</b>	Mrs. Tanisha Oliver, Executive Director of Accounting Services 404-802-3500 130 Trinity Avenue Atlanta, GA 30303 toliver@atlanta.k12.ga.us



## 2) Fulton County Board of Education

<b>General Information</b>	School district located in the heart of metro Atlanta with over 90,000 students and 108 schools. The School District has approximately 10,900 full time employees with 6,900 being teachers, bus drivers, school social service professionals and an additional 4,000 part-time and substitute employees who provide support. Approximately \$3.3 billion in assets and deferred outflows of resources, \$1.4 billion in revenues, and a General Fund budget of \$1.1 billion.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of ACFR and the maintenance of the GFOA Certificate and SPLOST Performance Audit
<b>Dates</b>	June 30, 2009 through present
<b>Partners</b>	Doug Moses and Adam Fraley
<b>Contact Information</b>	<b>Suzanne L. Hatfield, CPA, CGFM</b> Executive Director Accounting Services   Fulton County Schools 6201 Powers Ferry Road NW   Atlanta, Georgia 30339 470-254-6809 <a href="mailto:hatfields@fultonschools.org">hatfields@fultonschools.org</a>

## 3) Gwinnett County Board of Education

<b>General Information</b>	Largest school district in the State of Georgia – located in metro Atlanta with over 176,000 students and 128 schools. Approximately \$4.8 billion in assets, \$1.8 billion in revenues, and a General Fund budget of \$1.3 billion.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance, Preparation of ACFR, Pension Audit. Maintenance of the ASBO Certificate.
<b>Dates</b>	June 30, 2006 through present
<b>Partners</b>	Meredith Lipson, Adam Fraley and Doug Moses
<b>Contact Information</b>	Mrs. Masana Maillard, Chief Financial Officer 678-301-6200 Mrs. LaWanda Hankins, Executive Director of Budgets and Financial Reporting – 678-301-6211 437 Old Peachtree Road, NW Suwanee, GA 30024 <a href="mailto:Lawanda.Hankins@gcpsk12.org">Lawanda.Hankins@gcpsk12.org</a>



#### 4) Cobb County Board of Education

<b>General Information</b>	School district located in the northwest metro Atlanta area with over 110,000 students and 109 schools. Approximately \$1.8 billion in assets, \$1.2 billion in revenues, and a General Fund budget of \$958 million.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance, preparation of ACFR for GFOA and ASBO, internal compliance performance audits and SPLOST Performance Audit
<b>Dates</b>	June 30, 2010 through present
<b>Partners</b>	Adam Fraley, Christopher McKellar, and Meredith Lipson
<b>Contact Information</b>	Mr. Brad Johnson - 770-426-3310 brad.johnson@cobbk12.org

#### 5) City Schools of Decatur

<b>General Information</b>	School district located in DeKalb County with over 5,700 students and 10 schools. Approximately \$220 million in assets, \$98 million in revenues, and a General Fund budget of \$85 million.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance, preparation of financial statements, and SPLOST Performance Audit
<b>Dates</b>	June 30, 2005 through present
<b>Partners</b>	Christopher McKellar and Doug Moses
<b>Contact Information</b>	Lonita Broome Chief Financial Officer   City Schools of Decatur Elizabeth Wilson School Support Center 125 Electric Avenue   Decatur, GA 30030 <a href="mailto:lbroome@csdecatur.net">lbroome@csdecatur.net</a> office • 404.371.3601, ext. 1023



## Additional Information of Value Added Services

### Upcoming GASB Statements

As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future:

**Statement No. 93, Replacement of Interbank Offered Rates**

**Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements**

**Statement No. 96, Subscription-Based Information Technology Arrangements**

**Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans**

**Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62**

**Statement No. 101, Compensated Absences**



As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

**Re-Examination of the Financial Reporting Model  
Revenue and Expense Recognition**

### Free Continuing Education for Governmental Clients

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

*“I’ve been a CPA for 32 years. Today’s CPE class by Mauldin & Jenkins has been the best of my career”. Terry Nall, CPA, City of Dunwoody (GA) Council Member*

*“They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization”. Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director*

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



## **Governmental Newsletters**



We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects. In the past several years, the following topics have been addressed in our newsletters:

- Are Your Government’s Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.’s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates

*You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.*

**Wesley Ropp,**  
**Charleston Water System,**  
**Chief Financial Officer**

- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What’s Happening with Property Tax Assessments

### **Auditor’s Discussion & Analysis**

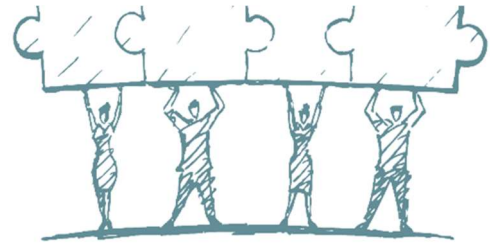
During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor’s Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.

Elements of the Auditor’s Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.



## **Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman**



In 2020, the Financial Accounting Foundation’s board of trustees appointed Joel Black, partner-in-charge of Mauldin & Jenkins audit practice, the next Chairman of the Governmental Accounting Standards Board.

“I am very excited to take on this new professional challenge. I have been immersed my entire adult life in the important, complex world of governmental accounting. I am eager to join my new colleagues in the mission to establish and improve accounting standards, and to engage with the remarkably diverse groups of stakeholders who care so much about public sector financial reporting.”

“Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair,” said Financial Accounting Foundation Chairman Kathy Casey in a statement. “He brings extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership.”

### **Closing**

We appreciate the opportunity to serve DeKalb County School District. We believe Mauldin & Jenkins is the “right” Firm for the School District. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the School District.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the School District have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



**(770)-955-8600**

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