
Audit Agreement

THIS AGREEMENT is by and between INDIAN RIVER COUNTY, a Political Subdivision of the State of Florida organized and existing under the Laws of the State of Florida, (hereinafter called County) and James Moore & Co., P.L. (hereinafter called Auditor).

BACKGROUND RECITALS

A. Pursuant to Florida Statutes section 218.391, the County issued a Request for Proposals for independent auditing services.

B. Pursuant to applicable Florida law and Request for Proposals 2025035, the County's duly constituted Auditor Selection Committee received proposals and ranked the firms that responded to the Request for Proposals based on the evaluative criteria set forth in the Request for Proposals.

C. Auditor was the highest ranked respondent to the Request for Proposals and on May 6, 2025, the County approved the Auditor Selection Committee recommendation to appoint Auditor to provide the independent auditing services set forth in the Request for Proposals and this Agreement.

D. Auditor is willing and able to perform the services as set forth in this Agreement on the terms and conditions set forth below.

E. County and Auditor wish to enter into this Agreement for the independent auditing services as set forth below.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the parties hereby agree as follows:

1. **DESCRIPTION OF COUNTY RECORDS TO BE AUDITED.** The records of the County that will be audited by Auditor, pursuant to this Agreement, are as set forth in Exhibit "A" attached hereto and incorporated herein by this reference in its entirety.

2. **SCOPE OF INDEPENDENT AUDITING SERVICES.** The scope of independent audit services provided under this Agreement shall be in accordance with the provisions of Florida Statutes and the Rules of the Auditor General, as may be amended from time to time, and more specifically set forth in Exhibit "B" attached hereto and incorporated herein by this reference in its entirety ("Services"). The Services are to be performed in accordance with generally accepted auditing standards in addition to the following: 1) Florida Statutes; 2) Regulations of the Florida Department of Financial Services; 3) Rules of the Auditor General (Chapter 10.550, Local Government Entity Audits); 4) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the U.S. Government Accountability Office; 5) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance); and 6) any other applicable federal, state and local laws or regulations. Auditor agrees that each audit prepared under this Agreement shall conform to the requirements set forth herein. The County is progressive in its attitude toward new accounting standards, and early implementation is practiced when recommended.

3. **AUDIT RESPONSIBILITIES.**

3.1. The "Audit Approach," consisting of pages 25-36 of the Auditor's Proposal for Independent Auditing Services, all set forth in Exhibit "C" attached hereto and incorporated herein by this

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reference in their entirety, set forth the framework under which the Services will be performed under this Agreement.

3.2. The County has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 1983 through 2023 Annual Comprehensive Financial Reports ("ACFR"). The ACFR for each of the fiscal years covered by this Agreement will be submitted for consideration for such Certificate. Auditor shall provide technical assistance to help the County meet the requirements to attain such Certificate.

3.3. Auditor acknowledges and agrees that it possesses the ability to store all working papers and reports at the Auditor's expense for a minimum of five years, unless Auditor is notified by the County to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees: the County; U.S. Department of Housing and Urban Development; General Accounting Office; parties to an audit quality review process; and auditors of entities of which the County is a recipient of grant funds. In addition, Auditor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers.

3.4. Auditor agrees to comply with all applicable Federal, State, and local laws and regulations applicable to the furnishing of the Services set forth in this Agreement, and any provisions required thereby to be included herein shall be deemed to be incorporated herein by reference.

4. ADDITIONAL SERVICES. It is the intent of the County that future additional audit requirements, imposed on the County by applicable national and state agencies, shall be provided by the Auditor under this Agreement and included in the negotiated compensation in this Agreement. The Auditor acknowledges and agrees that any future additional audit requirements, imposed on the County by applicable national and state agencies, are included within the negotiated compensation set forth in this Agreement.

5. AUDITOR AUDIT TEAM. The Auditor shall assign members of its staff, as identified in the Auditor's Proposal for Independent Auditing Services, attached hereto as Exhibit "C" and incorporated herein by this reference in its entirety ("Auditor Audit Team"). The Auditor agrees that the County shall have the right to approve the Auditor's Audit Team, and that the Auditor shall not change any manager of its Auditor's Audit Team without prior written notice to the County. Furthermore, if any manager of the Auditor's Audit Team is removed from providing Services under this Agreement, or employment is otherwise terminated or curtailed by the Auditor, or if any manager of the Auditor's Audit Team terminates employment with the Auditor, then the Auditor shall promptly replace its Auditor's Audit Team manager with a person of comparable experience and expertise, who shall also be subject to the County's approval. The County acknowledges and agrees that its approval shall not be unreasonably withheld.

6. TERM; TERMINATION.

6.1. This Agreement shall remain in effect for a term of five years, subject to sooner termination as provided herein. The Auditor acknowledges and agrees that the completion of the audit for the County's 2024-2025 fiscal year is specifically included with the term of this Agreement, subject to sooner termination as provided herein.

6.2. This Agreement may be terminated: (a) by the County, for any reason, upon at least ninety (90) days' prior written notice to the Auditor; or (b) by the Auditor, for any reason, upon at least ninety (90) days' prior written notice to the County; or (c) by the mutual agreement of the parties; or d) as may otherwise be provided below. In the event of the termination of this Agreement, any liability of

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one party to the other arising out of any Services rendered, or for any act or event occurring prior to the termination, shall not be terminate d or released.

6.3. In the event of termination by the County, the County's sole obligation to the Auditor shall be payment for those portions of satisfactorily completed work under this Agreement. Such payment shall be determined on the basis of the hours of work performed by the Auditor, or the percentage of work completed as estimated by the Auditor and agreed upon by the County up to the time of termination. In the event of such termination, the County may, without penalty or other obligation to the Auditor, elect to employ other persons to perform the same or similar services.

6.4. The obligation to provide Services under this Agreement may be terminated by either party upon seven (7) days prior written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement through no fault of the terminating party.

6.5. In the event that the Auditor merges with another company, becomes a subsidiary of, or makes any other substantial change in structure, the County reserves the right to terminate this Agreement in accordance with its terms under item 6.2.

6.6. In the event of termination of this Agreement, the Auditor agrees to provide copies of any and all documents prepared by the Auditor for the County in connection with this Agreement.

6.7 Auditor certifies that it and those related entities of Auditor as defined by Florida law are not on the Scrutinized Companies that Boycott Israel List, created pursuant to s. 215.4725 of the Florida Statutes, and are not engaged in a boycott of Israel. In addition, if this agreement is for goods or services of one million dollars or more, Auditor certifies that it and those related entities of Auditor as defined by Florida law are not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473 of the Florida Statutes and are not engaged in business operations in Cuba or Syria.

County may terminate this Agreement if Auditor is found to have submitted a false certification as provided under section 287.135(5), Florida Statutes, been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or been engaged in business operations in Cuba or Syria, as defined by section 287.135, Florida Statutes.

County may terminate this Agreement if Auditor, including all wholly owned subsidiaries, majority-owned subsidiaries, and parent companies that exist for the purpose of making profit, is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel as set forth in section 215.4725, Florida Statutes.

7. COMPENSATION.

7.1. The County shall pay to the Auditor a mutually agreed upon not-to-exceed annual professional fee for each year of the five-year term of this Agreement, payable as shown in the table below.

Audit Year End	Total Fee	October	November	December	January	February	Final (March)
9/30/2025	\$190,000	\$28,500	\$28,500	\$38,000	\$38,000	\$38,000	\$19,000
9/30/2026	\$205,000	\$30,750	\$30,750	\$41,000	\$41,000	\$41,000	\$20,500
9/30/2027	\$220,000	\$33,000	\$33,000	\$44,000	\$44,000	\$44,000	\$22,000
9/30/2028	\$235,000	\$35,250	\$35,250	\$47,000	\$47,000	\$47,000	\$23,500
9/30/2029	\$250,000	\$37,500	\$37,500	\$50,000	\$50,000	\$50,000	\$25,000

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7.2. Proper Invoices, submitted for work completed each month shown above, shall be submitted to the County's Finance Department in detail sufficient for proper prepayment and post payment audit. All payments for services shall be made to the Auditor by the County in accordance with the Local Government Prompt Payment Act, Section 218.70, Florida Statutes, et seq.

8. INSURANCE.

8.1. The Auditor shall not commence to perform the Services under this Agreement until it has obtained all the insurance required under this Agreement, and such certificates of insurance have been approved by the County's Risk Manager. A certificate of insurance shall be provided to the County's Risk Manager for review and approval ten (10) days prior to commencement of any work under this Agreement, as well as prior to the County's execution of this agreement. The insurance company must have a rating by AM. Best Company of at least A: V. Such certificates of insurance or an endorsement provided by the Auditor must state that the County will be given thirty (30) days prior written notice prior to cancellation or material change in coverage. The County shall be named as an additional insured on all policies except workers' compensation.

8.2 Auditor shall procure and maintain, for the duration of this Agreement, the minimum insurance coverage as set forth herein. The cost of such insurance shall be included in the Auditor's fee:

8.2.1. Workers' compensation to meet statutory limits in the State of Florida and Employer's Liability with a limit of \$100,000 for each accident, \$500,000 disease (policy limit) and \$100,000 disease (each employee).

8.2.2. Commercial General Liability with a minimum combined single limit of \$1,000,000 per occurrence for bodily injury and property damage. This is to include premises/operations, products/completed operations, contractual liability and independent contractors coverage.

8.2.3. Business Auto Liability with a minimum combined single limit of \$300,000 per occurrence for bodily injury and property damage. This is to include owned, hired, and non-owned autos.

8.2.4. Professional liability with a minimum limit of \$1,000,000 per occurrence.

8.3. The County is to be an additional insured on the commercial general liability and business automobile liability policies. The County will be given 30 days' notice prior to cancellation or modification of any insurance. Such notification shall be in writing by registered mail, return receipt requested and addressed to the Risk Manager. It is the responsibility of the contractor to insure that all subcontractors comply with all insurance requirements.

8.4. The County, by and through its Risk Manager, reserves the right periodically to review any and all policies of insurance and reasonably to adjust the limits of coverage required hereunder, from time to time throughout the term of this Agreement. In such event, the County shall provide the Auditor with separate written notice of such adjusted limits and Auditor shall comply within thirty (30) days of receipt thereof. The failure by Auditor to provide such additional coverage shall constitute a default by Auditor and shall be grounds for termination of this Agreement by the County.

9. INDEPENDENT CONTRACTOR. It is specifically acknowledged and agreed by the parties hereto that the Auditor is and shall be, in the performance of all Services and activities under this Agreement, an independent contractor, and not an employee, agent, or servant of the County. All persons engaged in any of the Services performed pursuant to this Agreement shall at all times, and in all places, be subject to the Auditor's sole direction, supervision, and control, The Auditor shall

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exercise control over the means and manner in which Auditor and its employees perform the Services, and in all respects the Auditor's relationship and the relationship of its employees to the County shall be that of an independent contractor performing solely under the terms of the Agreement and not as employees, agents, or servants of the County.

10. **MERGER; MODIFICATION.** This Agreement incorporates and includes all prior and contemporaneous negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understandings of any nature whatsoever concerning the subject matter hereof that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior or contemporaneous representations or agreements, whether oral or written. No alteration, change, or modification of the terms of this Agreement shall be valid unless made in writing and signed by the Auditor and the County.

11. **GOVERNING LAW; VENUE.** This Agreement, including all attachments hereto, shall be construed according to the laws of the State of Florida. Venue for any lawsuit brought by either party against the other party or otherwise arising out of this Agreement shall be in Indian River County, Florida, or, in the event of federal jurisdiction, in the United States District Court for the Southern District of Florida.

12. **REMEDIES; NO WAIVER.** All remedies provided in this Agreement shall be deemed cumulative and additional, and not in lieu or exclusive of each other or of any other remedy available to either party, at law or in equity. Each right, power and remedy of the parties provided in this Agreement shall be cumulative and concurrent and shall be in addition to every other right, power or remedy provided for in this Agreement or now or hereafter existing at law or in equity or by statute or otherwise. The failure of either party to insist upon compliance by the other party with any obligation, or exercise any remedy, does not waive the right to do so in the event of a continuing or subsequent delinquency or default. A party's waiver of one or more defaults does not constitute a waiver of any other delinquency or default. If any legal action or other proceeding is brought for the enforcement of this Agreement or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of this Agreement, each party shall bear its own costs.

13. **SEVERABILITY.** If any term or provision of this Agreement, or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable for the remainder of this Agreement, then the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected, and every other term and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

14. **AVAILABILITY OF FUNDS.** The obligations of the County under this Agreement are subject to the availability of funds lawfully appropriated for its purpose by the Board of County Commissioners of Indian River County.

15. **NO PLEDGE OF CREDIT.** The Auditor shall not pledge the County's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

16. **PUBLIC RECORDS.** Indian River County is a public agency subject to Chapter 119, Florida Statutes. The Auditor shall comply with Florida's Public Records Law. Specifically, the Auditor shall:

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- (1) Keep and maintain public records required by the County to perform the service.
- (2) Upon request from the County's Custodian of Public Records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 or as otherwise provided by law.
- (3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the County.
- (4) Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the Auditor or keep and maintain public records required by the County to perform the service. If the Auditor transfers all public records to the County upon completion of the contract, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the Custodian of Public Records, in a format that is compatible with the information technology systems of the County.

(5) IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

(772) 226-1424

publicrecords@indianriver.gov

Indian River County Office of the County Attorney

1801 27th Street

Vero Beach, FL 32960

Failure of the Auditor to comply with these requirements shall be a material breach of this Agreement.

17. NOTICES. Any notice, request, demand, consent, approval, or other communication required or permitted by this Agreement shall be given or made in writing and shall be served, as elected by the party giving such notice, by any of the following methods: (a) Hand delivery to the other party; (b) Delivery by commercial overnight courier service; or (c) Mailed by registered or certified mail (postage prepaid), return receipt requested at the addresses of the parties shown below:

County:

Indian River County

Attn: Elissa Nagy, Chief Deputy Comptroller, Project Manager

1801 27th Street, Vero Beach, FL 32960 -3365

Phone: (772) 226-1570

Auditor:

James Moore & Co., P.L.

Zach Chalifour, CPA, Lead Partner

121 Executive Circle, Daytona Beach, FL 32114

Phone (386) 257-4100

Notices shall be effective when received at the address as specified above. Email transmission is acceptable notice effective when received, provided, however, that email transmissions received after 5:00 p.m. or on weekends or holidays, will be deemed received on the next day that is not a weekend day or a holiday. The original of the notice must additionally be mailed. Either party may change its address, for the purposes of this section, by written notice to the other party given in accordance with the provisions of this section.

18. SURVIVAL. Except as otherwise expressly provided herein, each obligation in this Agreement to be performed by Auditor shall survive the termination or expiration of this Agreement.

19. INDEMNIFICATION. Auditor agrees to indemnify and hold harmless County, together with its agents, engineers, employees, officers, elected officials and representatives, from liabilities, damages, losses, and costs, including but not limited to, reasonable attorney's fees, to the extent caused by a breach of this Agreement or the negligence, recklessness or intentional wrongful misconduct of the Auditor and persons employed or utilized by the Auditor in the performance of the Services under this Agreement. This indemnification and hold harmless provision shall survive the termination or expiration of this Agreement.

20. CONSTRUCTION. The headings of the sections of this Agreement are for the purpose of convenience only, and shall not be deemed to expand, limit, or modify the provisions contained in such Sections. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the party or parties may require. The parties hereby acknowledge and agree that each was properly represented by counsel and this Agreement was negotiated and drafted at arm's-length so that the judicial rule of construction to the effect that a legal document shall be construed against the draftsman shall be inapplicable to this Agreement.

21. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original copy and all of which shall constitute but one and the same instrument.

22. E-VERIFY. Auditor is registered with and will use the Department of Homeland Security's E-Verify system (www.e-verify.gov) to confirm the employment eligibility of all newly hired employees for the duration of this agreement, as required by Section 448.095, F.S. Auditor is also responsible for obtaining an affidavit from all subcontractors, as required in Section 448.095(5)(b), F.S., stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien.

23. FOREIGN ENTITY OWNERSHIP. Auditor does not meet any of the criteria in Section 287.138, Florida Statutes, relating to Foreign Entity Ownership, that would exclude it from eligibility to enter an agreement which may give access to an individual's personal identifying information.

24. GENERAL. The Background Recitals are true and correct and form a material part of this Agreement

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IN WITNESS WHEREOF, COUNTY and AUDITOR have signed this Agreement in duplicate. One counterpart each has been delivered to COUNTY and AUDITOR. All portions of the Contract Documents have been signed or identified by COUNTY and AUDITOR or on their behalf.

This Agreement will be effective on May 6, 2025.

OWNER:

Indian River County

By: _____
Joseph E. Flescher, Chairman

By: _____
John A. Titkanich, Jr., County Administrator

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:

By: _____
Jennifer W. Shuler, County Attorney

Ryan L. Butler, Clerk of Court and
Comptroller

Attest: _____
Deputy Clerk

(SEAL)

AUDITOR:

James Moore & Co., P.L.

By: _____
Name: _____
Title: _____

(Corporate Seal)
(If CONTRACTOR is a corporation or
partnership, attach evidence of authority to
sign)

Attest: _____
Name: _____
Title: _____

Exhibit A – Description of Indian River County’s Records to be Audited

- 1) Indian River County encompasses approximately 497 square miles of land with an estimated population of 171,029. It is located on the east coast of Florida, approximately 135 miles north of Miami and 100 miles east-southeast of Orlando. The City of Vero Beach is the County seat.
- 2) For reporting purposes, the Annual Comprehensive Financial Report will include the Board of County Commissioners (BOCC), the Clerk of the Circuit Court/Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Also included in the financial statements are two blended component units, the Solid Waste Disposal District and the Emergency Services District.
- 3) Accounting records for the BOCC, including the Solid Waste Disposal District and the Emergency Services District, are maintained by the Clerk's Comptroller Division. The BOCC's records include a general fund (general fund and MSTU fund reported as one fund), 31 special revenue funds (31 reporting funds, rolled from 55 individual funds), 2 debt service funds, 1 capital projects fund, 4 enterprise funds (4 reporting funds, rolled from 7 individual funds), 3 internal service funds (3 reporting funds, rolled from 4 individual funds), 1 custodial fund, an OPEB Trust fund, a general fixed assets account group, and a general long-term debt account group. The FY 2024 operating and capital expenditures for the BOCC totaled \$332.1 million. Enterprise funds are used to account for the County's Golf Course, Building Department, Water and Sewer Systems, and the Solid Waste Disposal District.
- 4) Accounting records for the Clerk are maintained by staff. The Clerk's records include a general fund, a special revenue fund (1 reporting fund, rolled from 5 individual funds), 7 custodial funds, and a general long-term debt account group. The FY 2024 operating and capital expenditures for the Clerk totaled \$7.4 million.
- 5) Accounting records for the Property Appraiser are maintained by the Property Appraiser's staff. The Property Appraiser's records include a general fund and a general long-term debt account group. The FY 2024 operating and capital expenditures for the Property Appraiser totaled \$4.6 million.
- 6) Accounting records for the Sheriff are maintained by the Sheriff's staff. The Sheriff's records include a general fund, a special revenue fund (1 reporting fund, rolled from 11 individual funds), a general fixed assets account group, and a general long-term debt account group. The FY 2024 operating and capital expenditures for the Sheriff totaled \$83.2 million.
- 7) Accounting records for the Supervisor of Elections are maintained by the Supervisor's staff. The Supervisor's records include a general fund, a special revenue fund, and a general long-term debt account group. The FY 2024 operating and capital expenditures for the Supervisor of Elections totaled \$2.3 million.
- 8) The Tax Collector's staff maintains accounting records for the Tax Collector. The Tax Collector's records include a general fund, custodial funds, and a general long-term debt account group. The FY 2024 operating and capital expenditures for the Tax Collector totaled \$6.8 million.
- 9) All accounting records are maintained on a GAAP basis.

- 10) Budgets are integrated with the accounting records.
- 11) Indian River County has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 1983 through 2023 Annual Comprehensive Financial Reports. The ACFR for each of the fiscal years covered by this RFP will be submitted for consideration for the Certificate. The selected firm will be expected to provide technical assistance to help the County meet the program's requirements.
- 12) Indian River County is progressive in its attitude toward new accounting standards. Early implementation is practiced when recommended.

Exhibit B – Services Required

- 1) An audit and an opinion on the basic financial statements for the County and for the BOCC and each Constitutional Officer.
- 2) The audit is to be done in accordance with the requirements listed in the introduction paragraph.
- 3) Review and make recommendation for required note disclosures for the County's Annual Comprehensive Financial Report.
- 4) Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports for the County and each individual constitutional officer:
 - a. An independent auditors' report
 - b. A report on internal control over financial reporting and compliance
 - c. Reports on compliance with specific requirements applicable to federal and state financial assistance programs.
 - d. The auditor shall communicate in a letter to management any reportable conditions found.
 - e. Other reports as required by law or other governing bodies.
- 5) Special Reports for the County:
 - a. Schedule of Activity Landfill Management Escrow Account prepared in accordance with Rules 62-701.630(5) and 62-701.730(11), Florida Administrative Code.
 - b. Data Collection Form to the Federal Audit Clearinghouse (SF-SAC) as required by OMB Circular A-133.
 - c. Review of Annual Financial Report due to Department of Financial Services
 - d. Statement of County Funded Court-Related Functions as required by 29.008 Florida Statutes (currently due January 31st)
 - e. Statement of compliance for budget and performance measures as required by Florida Statutes 28.35 and 28.36.
 - f. Other compliance reports as required by the State or regulatory organizations.
- 6) Assistance in providing guidance and implementing changes in governmental accounting standards.
- 7) If the County issues debt, for which the official statement in connection with the debt contains basic financial statements and the independent auditors' report, the firm shall be required to issue a "consent and citation of expertise" as auditor and any necessary "comfort letters" at no additional cost to the County.
- 8) Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts to the Clerk and the County Administrator.

Exhibit C – Audit Approach and Work Plan

4. Audit Approach

Overall Approach

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and also are designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

Lean Culture

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

- » Does this provide value to our client?
- » Does this provide value to James Moore?
- » Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

Proposed Segmentation

Our audit process is divided into three segments:

1. Planning
2. Fieldwork
3. Reporting

Details of each segment are presented on the following pages.



Level of Staff and Number of Hours

The table below provides estimated hours for the engagement and the staff level assigned:

	County	Clerk of Court & Comptroller	Property Appraiser	Sheriff's Office	Supervisor of Elections	Tax Collector	TOTAL
Partner/Director	200	10	10	10	10	10	230
Senior Manager/Manager	200	15	10	15	10	15	265
Supervisor	200	40	20	60	20	30	370
Senior/Associate Accountant	400	40	10	40	10	20	520
IT Specialist	20	10	5	10	5	5	55
Administrative	10	2	2	2	2	2	20
Total	1,010	117	57	137	57	82	1,480

4. Audit Approach

Overall Approach

PLANNING

Continuance Considerations

Occurs 4-6 months before year-end. We consider items such as:

- » Feedback received from previous audit exit conferences with management
- » Meeting with management to discuss any significant or unusual activities that have occurred during the year or are expected to occur within the year

Pre-Planning Conversations

Occurs 1-3 months before year-end. We inquire about items such as:

- » Changes to intended services desired from our firm or the intended use of the financial statements
- » Changes in management or other key staffing areas
- » Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so the entire team remains updated.

Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
 - Assessment of risk at the financial statement account balance level
 - Plan tests of controls, tests of compliance and substantive procedures
 - Communicate audit plan with all members of engagement team
- » Perform initial data extraction analysis of key accounts and transaction classes
- » Perform tests of controls and compliance
- » Evaluate results of testing and, if necessary, modify the audit plan

Internal Controls

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

1] Financial reporting

2] Operations

3] Compliance with laws and regulations

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- » The five interrelated components of internal control:
 - (1) control environment
 - (2) risk assessment
 - (3) information and communication systems
 - (4) control activities
 - (5) monitoring
- » The entity's selection and application of accounting policies
- » The entity's use of information technology

4. Audit Approach

Overall Approach

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- » **For significant classes of transactions:** An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- » **For material accounts:** An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- » **For significant or fraud risks:** An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

- » Obtain an understanding of the processes and flow of information through the transaction cycle.
- » Determine what can go wrong within the transaction cycle.
- » Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the **Planning Phase** the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure fieldwork objectives and deadlines are met.

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

Note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

4. Audit Approach

Overall Approach

FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- » Perform substantive testing of account balances
- » Perform analytical procedures
- » Draft the audit report and management letters

REPORTING

- » Final review of the audit report and financial statements by Lead Partner
- » Final review by Quality Control Review Partner
- » Summarize results of work and findings
- » Obtain management representations
- » Engagement reporting to management and those charged with governance
- » Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:

- » Our report on the financial statements
- » Our report on internal control over financial reporting and on compliance and other matters
- » If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- » Our communication with those charged with governance
- » Our management letter required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as to foster meaningful communication between you and us.

4. Audit Approach

Overall Approach

Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting, and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

Type and Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

Determining Laws and Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.



4. Audit Approach

Constitutional Officer Audits

Our approach to the Clerk of the Circuit Court & Comptroller (Clerk) audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

Planning

- » Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- » Fraud inquiries and finalization of Testing Plan

Fieldwork

- » Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- » Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- » Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- » Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- » Compliance testing
 - Proper utilization of restricted resources/resources held on behalf of others
 - Compliance testing over Section 28.35, 28.36, and 61.181 Statutes

Completion and Reporting

- » Finalization of audit reports
- » Exit conference with the Clerk and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the “why” behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

Clerk References

Clay County

Tara Green
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904-284-6302

Glades County

Tami Simmons
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863-946-6002

St. Lucie County

Michelle Miller
millerm@stlucieclerk.gov
772-462-1723

Union County

Kellie Rhoades
rhoadesk@unionclerk.com
386-496-3711

Volusia County

Laura Roth
lroth@clerk.org
386-736-5915

Wakulla County

Greg James
gjames@wakullaclerk.com
850-926-0905

Clerk Audit Schedule

The proposed schedule for the audit follows. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

July 15 » Planning Interim Work

August 1 » Detailed Audit Plan

December 1 » Fieldwork

December 10 » Draft Report

December 31 » Final Report Issued

4. Audit Approach

Constitutional Officer Audits

Our approach to the Property Appraiser audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

Planning

- » Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- » Fraud inquiries and finalization of Testing Plan

Fieldwork

- » Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- » Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- » Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- » Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity

Completion and Reporting

- » Finalization of audit reports
- » Exit conference with the Property Appraiser and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the “why” behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

Property Appraiser References

Baker County

Tim Sweat
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904-259-3191

Bradford County

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904-966-6218

Clay County

Renee Large
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904-278-3625

Gilchrist County

Damon Leggett
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352-563-3190

St. Lucie County

Michelle Franklin, CFA
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772-462-1000

Volusia County

Larry Bartlett
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386-736-5901

Property Appraiser Audit Schedule

The proposed schedule for the audit follows. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

July 15 » Planning Interim Work

August 1 » Detailed Audit Plan

December 1 » Fieldwork

December 10 » Draft Report

December 31 » Final Report Issued

4. Audit Approach

Constitutional Officer Audits

Our approach to the Sheriff audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

Planning

- » Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- » Fraud inquiries and finalization of Testing Plan

Fieldwork

- » Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- » Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- » Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- » Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- » Compliance testing
 - Proper utilization of restricted resources/resources held on behalf of others

Completion and Reporting

- » Finalization of audit reports
- » Exit conference with the Sheriff and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the “why” behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

Sheriff References

Bradford County

Gordon Smith
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904-966-6301

Clay County

Michelle Cook
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904-284-7575

Gilchrist County

Bobby Schultz
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Glades County

David Hardin
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Union County

Brad Whitehead
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386-496-2501

Volusia County

Michael Chitwood
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386-736-5961

Sheriff Audit Schedule

The proposed schedule for the audit follows. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

July 15 » Planning Interim Work

August 1 » Detailed Audit Plan

December 1 » Fieldwork

December 10 » Draft Report

December 31 » Final Report Issued

4. Audit Approach

Constitutional Officer Audits

Our approach to the Supervisor of Elections audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

Planning

- » Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- » Fraud inquiries and finalization of Testing Plan

Fieldwork

- » Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- » Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- » Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- » Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- » Compliance testing
 - Identification of any grants for potential compliance testing

Completion and Reporting

- » Finalization of audit reports
- » Exit conference with the Supervisor of Elections and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the “why” behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

Supervisor of Elections References

Clay County

Chris Chambless
Chris.Chambless@ClayElections.com
904-269-6350

Glades County

Aletris Farnam
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Levy County

Tammy Jones
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St. Lucie County

Gertrude Walker
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772-462-1500

Union County

Debbie Osborne
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Volusia County

Lisa Lewis
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386-736-5930

Supervisor of Elections Audit Schedule

The proposed schedule for the audit follows. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

July 15 » Planning Interim Work

August 1 » Detailed Audit Plan

December 1 » Fieldwork

December 10 » Draft Report

December 31 » Final Report Issued

4. Audit Approach

Constitutional Officer Audits

Our approach to the Tax Collector audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

Planning

- » Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- » Fraud inquiries and finalization of Testing Plan

Fieldwork

- » Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- » Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- » Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- » Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- » Fiduciary fund testing
 - Proper handling of tax and other collections on behalf of other jurisdictions

Completion and Reporting

- » Finalization of audit reports
- » Exit conference with the Tax Collector and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the “why” behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

Tax Collector References

Baker County

Amy Dugger
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904-259-2321

Clay County

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904-278-3642

Glades County

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St. Lucie County

Chris Craft
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Union County

Lisa Johnson
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386-496-3331

Volusia County

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386-254-4610

Tax Collector Audit Schedule

The proposed schedule for the audit follows. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

July 15 » Planning Interim Work

August 1 » Detailed Audit Plan

December 1 » Fieldwork

December 10 » Draft Report

December 31 » Final Report Issued

4. Audit Approach

Water/Wastewater Utility Systems Audit Approach

It goes without saying the intricacies of a water and wastewater utility are significant. Having a detailed understanding of the challenges and risks posed is a critical requirement to be able to perform an effective and valued-added audit.

While many aspects of our audit approach and experience (such as standard testing methodologies, debt and grant experience, technology approach, etc.) have been discussed elsewhere in our proposal, the following summarizes some of our specific approach and procedures as it relates to the water and wastewater utility environment.



Internal Controls

Strong internal controls are the foundation of an effective control environment. In addition to understanding the core billing process and cash receipt controls, we place an added emphasis on other areas that are particularly subject to risk.

- » **Rate Changes:** We analyze the process for entering/updating approved utility rates and the review thereof. Along the thought process of “garbage in, garbage out,” we have seen instances of governments with foundational errors in their rate entry. The financial impacts, typically in the form of underbillings, can be substantial.
- » **Bill Adjustments:** This relates to pre-bill adjustments for potentially unusual meter reads or other anomalies requiring manual intervention. While these garner less attention than customer account adjustments after amounts have been billed, the procedures and controls over these adjustments are just as critical.
- » **Customer Account Adjustments:** No individual should have too much involvement/authority in the account adjustment process. We start our analysis by determining whether sufficient segregation of duties are present related to these key internal controls.

Sampling and Detailed Testing

It is critical to understand the internal controls and determine whether they have been designed adequately. The following represents some of our core procedures that assess whether said controls are functioning as designed:

- » **Billing Testing:** To ensure a) proper system rate tables in accordance with the approved billing rates, and b) accurate bill calculation, we annually select a large sample of utility bills from a cross-section of customers falling into different customer type/billing categories and follow such transactions through the entire process, from all factors (meter type, consumption, rates, etc.) in the initial bill generation through to the customer payment.
- » **Customer Account Adjustments:** Due to the magnitude of risk related to improper account adjustments, we annually select a sample of customer account adjustments to ensure all applicable controls were followed, most notably that such adjustments were properly reviewed and approved.

Data Extraction and Trends

In addition to the transaction-level testing, we perform high-level analyses regarding billing and adjustment activity. While we will perform broad-level recalculation testing where feasible, we also focus our testing on trend analysis in the following areas:

- » **Zero-read Meters:** Just as critical as ensuring proper amounts were billed, is assessing whether all amounts were billed and minimizing water loss. In addition to assessing internal controls related to the identification of trends that may indicate broken/zero-read meters, we perform a trend analysis to identify any increased activity with regard to accounts showing zero consumption for an extended period of time.
- » **Customer Account Adjustments:** We often perform this testing before selecting individual transactions for further scrutiny. By obtaining an extract of account adjustments with as much information as possible, we can analyze the data to identify unusual trends in adjustments by employee, by customer account, and other metrics that may be indicative of potentially inappropriate activity.

4. Audit Approach

Technology and Your Audit

Did you have a positive experience interacting with Rehmann’s request list protocol? Well, good news – we use Suralink too!

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Suralink client engagement platform. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the platform is what truly maximizes the efficiency and effectiveness of communication in the audit process.

In short, rather than providing you with a request list via Excel or some other “traditional” means, we compile our request list in Excel and then import it into a Suralink Engagement. Each line on the imported list generates a “Request” in the Suralink Engagement. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this platform are as follows:

Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you’ve provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

Due Date Tracking

Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your Suralink account and view a real-time status update on the audit request list.

Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we archive the completed Suralink Engagement – inclusive of the “original” request list and any additional items/questions added – and are able to roll it forward to use as the starting point for next year’s request list. This allows you to provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

Client Export List Status

suralink							
A&A 06302024 YB Audit							
Export As: Excel PDF Print							
Sort Requests	Engagement Details	Group Requests By	Request Details	Request Filters	User Assignments	Client Provided	
Request ID	Creation Information	Category	Creation	Outstanding	Show Locked State	Files Names Provided	
	Due Date Information	Request State	Accepted	Fulfilled	Highlight my assignments	Hide if not assigned	Comments Provided
			Fulfillment	Returned			
Harcourt Workforce Board, Inc.							
A&A 06302024 YB Audit							
Due Date: 03/11/2025							
Category	ID	Name	Description	State	Due Date	Provided Files	Provided Comments
General / Planning							
General and Perm File							
	1	Perm File - General	Articles of Incorporation and/or Bylaws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	06/03/2024		no change to by laws or articles of incorp
	2	Perm File - Policies & Procedures	Scopes of any employee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	06/03/2024	2023 Employee Handbook.pdf, Accounting Procedures Manual Rev Dec 2023.pdf, CSM Policy 13-21, NETWO.pdf, CSM Policy 21-23 Performance Incentive Payments to Staff.pdf, CSM Policy 08-21 Travel Authorizations.pdf, CSM Policy 09-21 Client Grievance.pdf	revised uploaded
	3	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	06/03/2024	Board of Directors FY 23-24.xlsx	
	4	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of February.	Outstanding	06/03/2024	6-13-24 Board.pdf, 3-28-24 Board.pdf, 3-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 3-13-24	Erin Winkler - hey [redacted] thanks for providing these so far! We'll keep this task open to receive

4. Audit Approach

Technology and Your Audit

Weekly Status Calls

While not a direct tool in the Suralink Engagement, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we are in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

Overall, our implementation of Suralink Engagements has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!

Views Within the Request List

The screenshot displays the Suralink Request List interface. At the top, there's a navigation bar with 'James Moore & Co' and 'A&A 06/30/2024 YB Audit'. Below this, a progress bar shows the status of various request categories: General and Perm File, Assets, Liabilities, and Budget, Revenue. The main list shows requests like '48 Walkthroughs', '56 Form 990 Request List', and several 'Cash and Investments' requests. A modal window is open for 'Change Request State', showing a 'Please provide any CD statements for 6/30/2024' prompt, a 'DUE DATE' of '06/03/2024', and a 'Comments History' section with a recent comment from Erik Wiebke stating 'Changed Request Status Accepted'.

Two-Factor Authentication

Client View of Homepage

The screenshot shows the Suralink Client View of Homepage. It features a header with the Suralink logo and navigation tabs for 'Dashboard' and 'My Engagements'. The main content area displays engagement details for 'James Moore & Co' and a table of active users. The table has columns for 'Name', 'Published', 'Username', and 'Last Logged'. It lists users like 'RD', 'JC', 'BC', 'LH', 'EW', 'CC', and 'BC' with their respective last login dates. A footer section contains links for 'Live Support', 'Tutorials', 'Knowledge Base', 'Feedback', 'Legal', and 'My Account'.

The screenshot shows the Suralink Two-Factor Authentication setup screen. It includes a warning message: 'The firm you are working with requires that you enable two-factor authentication to enhance the security of your account.' Below this, it states: 'You will be able to log into Suralink 3 more times before you will be forced to enable two-factor authentication!'. The screen also provides instructions on how to enable two-factor authentication using a mobile authenticator app, with a list of supported apps: LastPass, Microsoft, Duo, and Authy. A green button at the bottom says 'Enable Mobile Authenticator'.