



CPAs AND ADVISORS

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# PROPOSAL TO SERVE



September 6, 2017



**Proposer**

Warren Averett, LLC  
45 Eglin Parkway, N.E., Suite 301  
Fort Walton Beach, FL 32548

**Submitted by**

Angela D. Balent, CPA  
Angela.Balent@warrenaverett.com  
850.275.1224

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September 6, 2017

Auditor Selection Committee  
Gulf Consortium  
165 Lincoln Avenue  
Winter Park, FL 32789

Dear Auditor Selection Committee:

We are pleased to provide our qualifications to perform audit services for the Gulf Consortium.

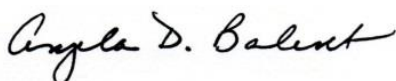
**Warren Averett believes we are the best firm to serve Gulf Consortium because of the following reasons:**

- We live and work in 4 of the 23 Counties impacted by the Deepwater Horizon Oil Spill. We are personally vested in impacts from the spill and the recovery programs of our ecosystem and economy.
- We have been involved in the RESTORE Act since its infancy. We have tracked the legislation and attended several Gulf Consortium meetings. We knew from the start we needed to be informed and engaged so we could best serve the Florida Counties we audit. Now we stand ready to best serve the Gulf Consortium.
- In Northwest Florida and Alabama we currently audit counties and cities representing total revenues of approximately \$2 billion and a population base totaling more than 6 million citizens. We stand ready to assist Gulf Consortium as you are configured today and will continue to stand ready when the RESTORE Act funds are at its height.
- We provided audit services to the Gulf Consortium for the last three years and have knowledge of the history of the organization and a proven track record as it relates to experience, client service and timeliness in the delivery of services.

Warren Averett's Governmental Practice Group is second to none. It is one of the largest practice groups in the Firm and continues to grow. We employ over 60 auditors who are all "Yellow Book" qualified to serve our governmental clients. Our professionals are committed to providing you the highest level of service to meet your immediate and future needs. Inherent in our culture, and our people, is the promise to help you thrive and accomplish more of what is important to you.

We hope the information enclosed offers you the insight needed to fully consider the advantages of continuing to work with Warren Averett. Thank you for this opportunity, and we look forward to continue serving your team.

Sincerely,



Angela D. Balent, CPA

“Our passion for our clients underscores why we do what we do. Our promise and mission is to help you thrive and accomplish more of what's important to you, always. We do that by being on and at your side.”

James Cunningham, CEO  
WARREN AVERETT

800+ WARREN  
AVERETT  
EMPLOYEES

160  
MEMBERS

340  
CPAs

1 LARGEST CPA FIRM IN  
ALABAMA (2017)

2 LARGEST CPA FIRM AMONG  
GULF COAST STATES (2017)

5 LARGEST CPA FIRM IN THE  
SOUTHEAST (2017)

34 LARGEST CPA FIRM  
IN THE U.S. (2017)

AN INDEPENDENT MEMBER OF  
**BDO**  
ALLIANCE USA

## FIRM OVERVIEW

### A. Description and history of the audit firm.

**Warren Averett's growth is an acknowledgement that clients find value through our work.** Warren Averett has grown substantially over the years and operates now with over 800 employees; including 340 CPAs, 129 Members and 13 offices across the Southeast. Through strategic mergers, alliances, and the recruitment of experienced management and top-level college recruits, Warren Averett maintains a role as a leader in the accounting industry in the Southeast.

**Warren Averett is a nationally recognized firm and serves some of the Southeast's largest organizations.** We have the resources and depth to successfully meet the needs of our clients. From our most senior Member to our newest recruit, we strongly emphasize and take great pride in high quality service and client satisfaction. The quality of our services has sustained continued growth and resulted in recognition both locally and nationally in rankings of firms by size.

**Warren Averett focuses on superior service and offers clients continuity of staffing.** Each member of our leadership team is highly visible to our clients and readily accessible by virtue of their direct involvement in all aspects of our engagements. We believe that a key element in providing superior service is understanding the needs of our clients, which we obtain through the development of strong partnering relationships with our clients' management.

**In addition to Warren Averett's breadth of resources and expertise,** we can seamlessly offer additional resources as the largest independent member of the BDO Alliance USA. The BDO Alliance USA is a nationwide association of independently owned local and regional accounting, consulting and service firms with similar client service goals, and is a subsidiary of BDO USA, LLP, the fifth largest accounting firm in the country. Our membership gives us access to additional specialty services, niche capabilities, access to personnel resources and the opportunity to work jointly on engagements.

## GOVERNMENT AUDITING EXPERIENCE AND REPRESENTATIVE CLIENTS

### B. Relevant prior governmental auditing experience.



Through the mergers of our predecessor firms, Warren Averett has been a trusted advisor and external auditor for state and local governmental entities for over 50 years. We are one of the largest providers of audit, accounting and consulting services for governmental entities and nonprofit organizations in the Southeast. Our client base includes counties, cities, water and sewer systems, special districts and other agencies that receive state or federal funding whose audits fall under *Government Auditing Standards*.

Our Gulf Coast offices have a long history of providing services to governmental clients in Northwest Florida. [Warren Averett is experienced in handling the intricacies of complex, governmental entities](#) and we have the talent and resources to accommodate your current needs and future plans.

Below are a few examples of recent and long-term engagements served from our Gulf Coast offices:

- City of Niceville, Florida
- City of Callaway, Florida
- City of Foley, Alabama
- City of Fort Walton Beach, Florida
- City of Mary Esther, Florida
- City of Milton, Florida
- City of Valparaiso, Florida
- Destin Water Users
- Escambia County, Florida
- Gulf Consortium
- Mid-Bay Bridge Authority
- Okaloosa County, Florida
- Santa Rosa County, Florida
- South Walton Fire District
- South Walton Utility Company, Inc.
- Town of Cinco Bayou, Florida
- Town of Shalimar, Florida
- Town of Century, Florida

### Experience Auditing Federal Grants

Warren Averett serves numerous clients throughout the Southeast that have a variety of Federal Programs included in the scope of our audit. For a representative listing of the Federal Programs audited by Warren Averett, please reference the Appendix Section of this proposal.

### C. No less than three (3) references for which the firm has performed similar work.

Our professionals are committed to providing close, personal attention to our clients. We encourage you to contact the references listed on the following pages. In speaking with these individuals listed on the Reference Forms, you can hear first-hand about our Firm's qualifications and client service.

## Reference Check Form

**Proposer Instructions: Fill out top (box) portion only. (Please print or type)  
Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

**Proposer/Respondent:** Warren Averett, LLC

**Reference:** Gulf Consortium

**Email:** gdelegal@fl-counties.com  
adaughty@fl-counties.com

**Telephone #:** 850.922.4300

**Fax #:** 850.488.7752

**Person to Contact:** Ginger Delegal or Anna Doughty, CPA

**Reference Instructions: The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) or fax (407-629-2183) within three (3) days.**

Describe the scope of work of the contract awarded by your organization to this firm.

Was the Audit or Accounting Service completed on time and within budget?

If not, indicate why: \_\_\_\_\_

Was the consultant effective in communication, efficiency and time requirements?

If not, indicate why: \_\_\_\_\_

Please complete rubric on Page 2 based on your experience with the firm in question.

How would you rate the firm on a scale of low (1) to high (10) for the following?

<u>Category</u>	<u>Rating (1-10)</u>	<u>Category</u>	<u>Rating (1-10)</u>
Professionalism		Qualifications	
Budget Control		Cooperation	
Reliability		Final Product	

**Professionalism** – Manner in which the audit team and its member conducted itself over the course of the engagement.

**Budget Control** – Ability of the firm to stay within a reasonable range of the agreed upon budget.

**Reliability** – How easy or difficult was the engagement team to get a hold of or obtain responses from?

**Qualifications** – Were the accountants doing the job knowledgeable on the pertinent subject matter as well as other areas which impacted your audit or service?

**Cooperation** – Did the engagement team give clear concise instructions on what was expected of the client?

**Final Product** – Was the final product in line with the expectations in terms of quality and timeliness?

Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )



## Reference Check Form

**Proposer Instructions: Fill out top (box) portion only. (Please print or type)  
Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

**Proposer/Respondent:** Warren Averett, LLC

**Reference:** City of Fort Walton Beach, Florida

**Email:** mwomack@fwb.org

**Telephone #:** 850.833.9521

**Fax #:** 850.833.9640

**Person to Contact:** Mindy Womack, Comptroller

**Reference Instructions:** The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroupp.us](mailto:gulf.consortium@balmoralgroupp.us) or fax (407-629-2183) within three (3) days.

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Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )

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Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

**Proposer/Respondent:** Warren Averett, LLC

**Reference:** Okaloosa County, Florida

**Email:** ksharon@okaloosaclerk.com

**Telephone #:** 850.689.5000  
ext.3431

**Fax #:** 850.689.5882

**Person to Contact:** Katie Sharon, Chief Financial Officer

**Reference Instructions: The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) or fax (407-629-2183) within three (3) days.**

Describe the scope of work of the contract awarded by your organization to this firm.

Was the Audit or Accounting Service completed on time and within budget?

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**Final Product** – Was the final product in line with the expectations in terms of quality and timeliness?

Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )

## TEAM QUALIFICATIONS

### D. Staff available for this audit, including identification and qualifications of all personnel who will be assigned to this audit.



Angela Balent has completed all necessary Continuing Education requirements of the Florida Institute of CPA's.

#### ANGELA BALENT, CPA

##### Member in Charge

D 850.275.1224 | F 850.664.2562 | Fort Walton Beach, FL

[Angela.Balent@warrenaverett.com](mailto:Angela.Balent@warrenaverett.com)

Angela Balent joined the Firm in 1992 and is a Member in the Firm's Audit and Accounting Services Divisions. She has more than 25 years of experience in public accounting and specializes in audit and attest services. She also has extensive experience with governmental and nonprofit, Common Interest Realty Associations and construction and governmental contractors.

**Governmental Audit Experience:** Gulf Consortium; Okaloosa County, Florida; City of Fort Walton Beach, Florida; City of Callaway, Florida; City of Valparaiso, Florida; Town of Shalimar, Florida; Town of Cinco Bayou, Florida

**Professional Affiliations:** Economic Development Council of Okaloosa County, Emerald Coast Chapter of the Florida Institute of Certified Public Accountants, Government Finance Officers Association, Florida Government Finance Officers Association, American Institute of Certified Public Accountants,

**CPE Training:** Governmental Bootcamp, Quality Control and Accounting Update, Latest Developments in Government and Nonprofit



Kristen McAllister has completed all necessary Continuing Education requirements of the Florida Institute of CPA's.

#### KRISTEN MCALLISTER, CPA, CGFM

##### Senior Manager

D 850.470.5537 | F 850.435.2888 | Pensacola, FL

[Kristen.McAllister@warrenaverett.com](mailto:Kristen.McAllister@warrenaverett.com)

Kristen McAllister joined the Firm in 2004 and is a Senior Manager in the Firm's Audit Division. She specializes in working with governmental entities and nonprofit organizations and is a Certified Government Financial Manager (CGFM). Kristen oversees the planning of engagements and coordination of the fieldwork with clients and the team.

**Governmental Audit Experience:** Okaloosa County, Florida; Santa Rosa County, Florida; City of Fort Walton Beach, Florida; City of Milton, Florida; City of Niceville, Florida; Town of Shalimar, Florida; City of Foley, Alabama

**Professional Affiliations:** American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Florida Government Finance Officers Association

**CPE Training:** 2017 Accounting Trends Update, FGFOA Annual Conference, Latest Developments in Government & Nonprofit Accounting and Auditing 2017



Jack Rowell has completed all necessary Continuing Education requirements of the Florida Institute of CPA's.

## **JACK ROWELL, CPA**

### **Quality Control Member**

D 850.444.7204 | F 850.435.2888 | Pensacola, FL

[Jack.Rowell@warrenaverett.com](mailto:Jack.Rowell@warrenaverett.com)

Jack Rowell has been with the Firm since 1980 and is a Member in the Firm's Audit Division. He has over 36 years of experience in public accounting and is a Practice Leader for the Gulf Coast Division. Jack has significant experience serving clients in many different industries with areas of focus including the manufacturing, governmental and nonprofit industries.

**Governmental Audit Experience:** Santa Rosa County, Florida; Escambia County, Florida; City of Foley, Alabama

**Professional Affiliations:** Florida Government Finance Officers Association, American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants

**CPE Training:** Governmental Bootcamp, Instructor, CPEA A&A Update and EBP Matters, State and Local Government Accounting Conference, Latest Developments in Government and Nonprofit Accounting and Auditing



Nathan Wolbert has completed all necessary Continuing Education requirements for governmental auditing.

\* Nathan is a CPA licensed in the state of Pennsylvania.

## **NATHAN WOLBERT, CPA (PA\*)**

### **Audit Senior Associate**

D 850.244.4647 | F 850.664.2562 | Fort Walton Beach, FL

[Nate.Wolbert@warrenaverett.com](mailto:Nate.Wolbert@warrenaverett.com)

Nathan Wolbert joined Warren Averett in 2015 and is a Senior Associate in the Firm's Audit Division. He has more than three years of public accounting experience. Nathan has previously worked for Maher Duessel CPAs in Pittsburgh.

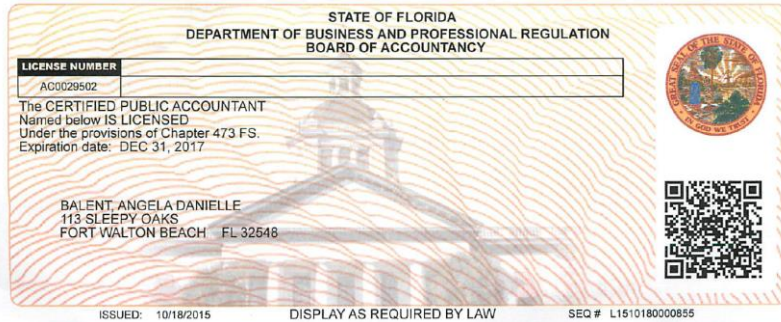
**Governmental Audit Experience:** Gulf Consortium; Town of Cinco Bayou, Florida; Town of Shalimar, Florida; City of Milton, Florida; City of Valparaiso, Florida; City of Fort Walton Beach, Florida

**Professional Affiliations:** American Institute of Certified Public Accountants

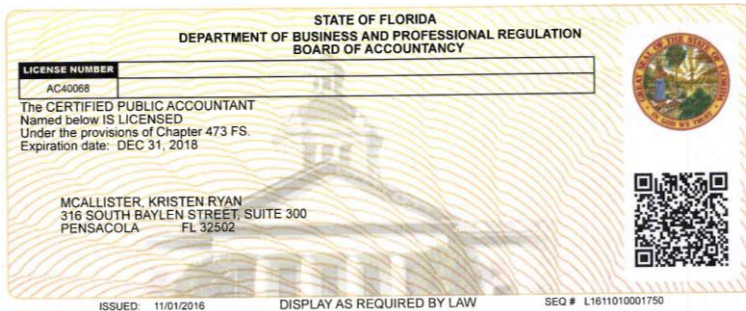
**CPE Training:** Latest Developments in Government and Nonprofit Accounting and Auditing, Governmental Cross-Walk for GASB-34, Accounting Trends Update

## LICENSES

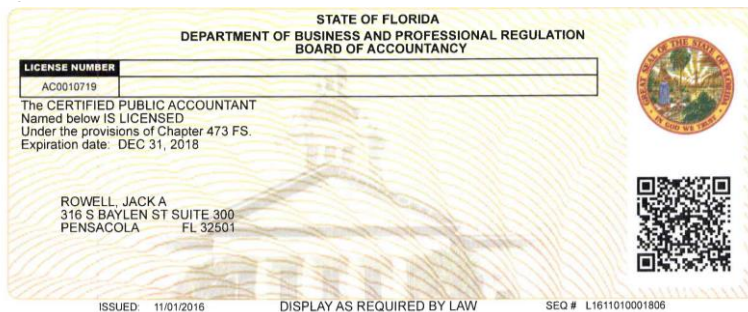
Angela Balent, CPA



Kristen McAllister, CPA



Jack Rowell, CPA



Nathan Wolbert, CPA

BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS  
P. O. Box 2649  
Harrisburg, PA 17105-2649  
08/29/2017

### License Information

Nathan Andrew Wolbert

Pittsburgh, Pennsylvania 15212

Board/Commission: State Board of Accountancy

License Type: Certified Public Accountant

Specialty Type:

License Number: CA058767

Status: Active

Status Effective Date: 09/05/2014

Issue Date: 09/05/2014

Expiration Date: 12/31/2017

Last Renewal: 12/17/2015

## AUDIT SCHEDULE

### E. A tentative schedule for performing the key phases of the Audit.

The timetable is based upon our understanding of your financial reporting schedule and other timing considerations. This schedule is flexible, and we will work with you in order to meet your service needs.

TIMELINE				
	September 2017	October 2017	November 2017	January 2018
Begin client acceptance procedures	✓			
Begin planning process	✓			
Meet with management to discuss key operations and issues	✓			
Internal controls evaluation and walk-throughs		✓		
Interim substantive testing		✓		
Year-end audit procedures			✓	
Conduct manager and member reviews of fieldwork and reporting			✓	
Review drafts of audits with management				✓
Discuss any management letter points or findings with management				✓
Meetings with Executive Committee and Board of Directors				✓



## UNDERSTANDING OF WORK TO BE PERFORMED AND AUDIT APPROACH

### F. Detailed information on the auditor's proposed audit procedures to be followed and anticipated audit approach.

Warren Averett understands the full scope of work and assistance to be provided to Gulf Consortium. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in:

- *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States;
- the audit requirements of Title 2 U.S. Code of *Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles*;
- *Audit Requirements for Federal Awards (Uniform Guidance)*;
- and Chapter 10:550 *Rules of the Auditor General*.

We are committed to performing the work within the time frame provided and outlining a time-line to meet the reporting deadlines.



### KEY FEATURES OF OUR APPROACH

**Experience.** Extensive participation by the Member, senior manager and other technical resources in all phases of the audit, particularly planning, ensures that you will have experienced personnel involved throughout the engagement. Warren Averett uniquely positions its leadership team as your key contacts, allowing for efficient use of your time.

**Continuity.** Recognizing that the accountant's knowledge of your entity is cumulative, the staffing goal for our engagements is to provide as many of the same professionals to ensure that knowledge of the client is not re-learned each year. At a minimum, our leadership team serving our clients will remain the same.

**Technology.** Warren Averett is committed to providing its clients with the most efficient, secure methods of communication. We provide, at no charge, Internet-based secure file portals. These are client specific storage areas that allow information sharing and collaboration between Warren Averett and our clients.

**Timing.** We will coordinate the timing of the audit with key members of management to ensure that work is completed in a timely manner and all deadlines are met.

**Reporting.** More than just a report on an organization's financial performance, our engagements typically provide recommendations for improving controls, efficiency and fiscal responsibility. We highlight areas of concern and help you develop pragmatic solutions.

## SEGMENT 1: INTERIM WORK PLAN

We estimate 20 to 25 percent of the audit can be completed at interim. Typical “interim” procedures performed will be as follows:

- **Initial Planning Sessions**—Conduct internal planning sessions and make applicable fraud inquiries and discuss any significant events or transactions. We will also discuss with management the areas where we feel further testing is deemed necessary or if they have specific areas of concern prior to finalizing our audit approach.
- **Understanding of Internal Controls**—Review internal control documents to include written policy, manuals and other information and conduct interviews to document our understanding of internal controls relative to financial statements and compliance with laws and regulations.
- **Assessing Audit Risk**—Evaluate risks associated with Gulf Consortium’s operating environment and where your financial statements could be susceptible to material misstatement or fraud while considering the controls you have in place to mitigate these risks.
- **Establishment of Materiality**—Warren Averett has a specific approach for establishing materiality and focusing on certain quantitative and qualitative metrics while evaluating areas historically susceptible to potential or actual errors.
- **Reporting and Disclosures**—Discuss effect of implementation of any new accounting pronouncements. Meet with personnel to determine if any report formatting or note disclosure changes are planned for the coming year. If so, review proposed changes to formats.

### Our Three-Segment Approach to Financial Statement Audits



## SEGMENT 2: DETAILED AUDIT PLAN AND FIELDWORK

Procedures could include, but will not be limited to the following:

- **Substantive Procedures**—Perform test of details based on audit risk assessment through either substantive detail testing or analytical testing. When possible, we will utilize analytical procedures, such as reasonableness tests, trend analysis and predictive tests to reduce substantive testing.
- **Third Party Confirmations**—Utilize third party confirmations for cash, investments, receivables, debt and other balances, as deemed necessary.
- **Data Analysis**—Warren Averett has a group of professionals dedicated to computerized auditing techniques and related data analysis. We use a variety of products including IDEA, Monarch and ACL. This allows for more effective audits.

By using the specialized software, we can quickly sort, filter and analyze multiple transactions in a population. These computerized auditing techniques allow us to identify anomalies, making it easier to focus in on areas of potential concern and drill down on those items that have the highest risk.

Examples of uses of extraction and data analysis in our audit approach are as follows:

- Summarize disbursements for a period by dollar range and compare to policy guidelines for approvals and signature requirements.
- Check register listing to search for unrecorded liabilities or checks written during the year.
- Bank or investment statement activity converted to an Excel document. This provides a quick listing of deposits for an entire period/year.
- Vendor file test - convert vendor file to an Excel document that includes addresses and compare to employee files with addresses for any similar or unusual items related to vendor files.
- General ledger detail by account with all transactions listed, with a summary by journal entry number for easier and more effective, consistent journal entry testing procedures. This includes completeness testing of all activity for the year compared to change in trial balance amounts from year to year.
- We can also assist clients if they have internal uses for data extraction. We routinely assist clients with conversion of PDF information to Excel files.

Our familiarity with Gulf Consortium will help us provide constructive recommendations for management's consideration. All team members will utilize laptop computers and set up a mini-network in the field in order to share electronic data files created as part of the audit.

### SEGMENT 3: MANAGEMENT REVIEW, CONFERENCES & REPORT PUBLICATION

Near completion of field work, the necessary upward reviews including Member-in-Charge level reviews will be performed in the field. This will allow for resolution of any review questions and permit a more timely completion of the audit. All preliminary audit adjustments and any audit findings which appear in the management letter will be discussed in advance with personnel.

The last step in the process will be the final review of the report and related release. We understand the established deadline and we will accomplish the necessary Member and quality control reviews within the applicable deadlines.



## PROPOSED FEES

**G. Schedule of fees/hourly rates for personnel to be assigned to this audit and anticipated hours for each member of such personnel to be devoted to this Audit. In the alternative, proposers may provide a lump sum fee for performing the requested auditing services, plus a schedule of fees/hourly rates for personnel to be assigned to the audit that may be used for any additional services. Also include fee structure and actual charges for previous audits performed for other local governments of similar size and budget for the last three years.**

Warren Averett is pleased to submit our proposed fees to provide professional services for Gulf Consortium:

	2017	2018	2019
Base fee	\$5,000	\$5,000	\$5,000
Single Audit Fee*	\$14,931	\$14,931	\$14,931
	\$19,931	\$19,931	\$19,931

*\*Based on 1% of federal planning grant expenses per the 2017 budget. (1,493,130\*1%=14,931) Actual audit fee would be adjusted each year to reflect 1.0% of incurred federal grant expenses. The maximum fee in any one year (FY 2017/2018/2019) would not exceed \$30,000 regardless of level of federal expenditures.*

Upon acceptance of this proposal, we will complete our client acceptance procedures prior to beginning the engagement. Our fees are based on your current level of operations and assume the current level of accounting and auditing standards. Changes in legal structure, acquisitions or a change in the reporting or filing requirements could require adjustments to these fees.

To gain optimum use of existing staff in your organization, fees are computed on the assumption that we will receive the assistance of your personnel in analyzing accounts, locating requested documents and drafting financial statements and footnote disclosures. If extraordinary circumstances are encountered, we will consult with you before performing additional procedures.

### Incidental Charges

We believe in complete transparency in fees, which means we quote services based on experience and realistic expectations to avoid unexpected fees and we will mutually agree upon a fee in advance of any work, should a change in scope or additional projects outside the scope of this proposal become necessary.

Additionally, Gulf Consortium will not receive a bill for every quick phone call or email. Communications that result in a significant investment of time or the production of some type of deliverable may be included on your bill. Services outside the scope of work may be subject to billings outside the fixed fee quote; however, if additional billings are anticipated, we will discuss with management prior to performing the work.

### Similar Government Audits

Below are the fees and actual charges for similarly sized governmental clients that Warren Averett has provided services for within the last three years.

City of Fort Walton Beach, Florida		City of Valparaiso, Florida		Town of Shalimar, Florida	
Fixed Fee		Fixed Fee		Fixed Fee	
FY 2016 Fee	\$56,359	FY 2016 Fee	\$31,900	FY 2016 Fee	\$13,260
FY 2016 Actual Charges	\$56,359	FY 2016 Actual Charges	\$31,900	FY 2016 Actual Charges	\$13,260

## Hourly Rates

Below are the hourly rates to be charged for each staff person's time for the purpose of additional services.

Engagement Team	Hourly Rate
Angela Balent, Member in Charge	\$210
Kristen McAllister, Senior Manager	\$190
Jack Rowell, Quality Control Member	\$210
Nate Wolbert, Senior Associate	\$170

### **H. A statement acknowledging the firm has sufficient staff and availability to meet or exceed the performance specifications.**

Warren Averett has the depth of resources, experience and availability to serve Gulf Consortium, and we are committed to providing you with the highest level of service to meet your immediate and future needs.

### **I. A copy of the firm's latest Peer Review Report.**

Warren Averett is respected as an industry leader in developing and adhering to quality review standards, and we have received an unqualified opinion from every independent peer review team that has visited our Firm. Our last peer review was conducted in 2016 by Henderson Hutcherson & McCullough, PLLC of Chattanooga, Tennessee.

Our peer review reports no significant weaknesses and confirms that our systems of internal quality controls provide assurance of quality audit work and assurance that our professionals take their responsibility to adhere to the profession's standards seriously. Warren Averett received the highest possible peer review rating. This quality control review also included a review of specific governmental engagements. A copy of our most recent peer report can be found on the following page.

### **J. Acknowledgement of receipt of any addenda issued.**

Warren Averett has reviewed the Response for Questions Received posted on the Gulf Consortium's website.

### **K. Signed copy of Exhibit A, General Grant Funding Special Proposal Conditions.**

A signed copy of Exhibit A can be found in the Appendix Section of the proposal.

### **L. Provide details of pending litigation against your firm or any members of your personnel in their capacity as members, associates or employees of your firm.**

In the past five years, there has been no litigation that resulted in a finding of liability or a monetary judgment against Warren Averett.

### **M. Disclose any past, current, or pending disciplinary action against your firm or any of your personnel by the Florida State Board of Accountancy or any other agency.**

We take great pride in the fact that our Firm has never had any sanctions or other disciplinary action taken relative to performance of audit work.

## PEER REVIEW REPORT



CERTIFIED PUBLIC ACCOUNTANTS  
CHATTANOOGA | MEMPHIS

### System Review Report

December 9, 2016

To The Partners  
Warren Averett, LLC  
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Warren Averett, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Warren Averett, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2016, 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* or *fail*. Warren Averett, LLC has received a peer review rating of *pass*.

Henderson Hutcherson  
& McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

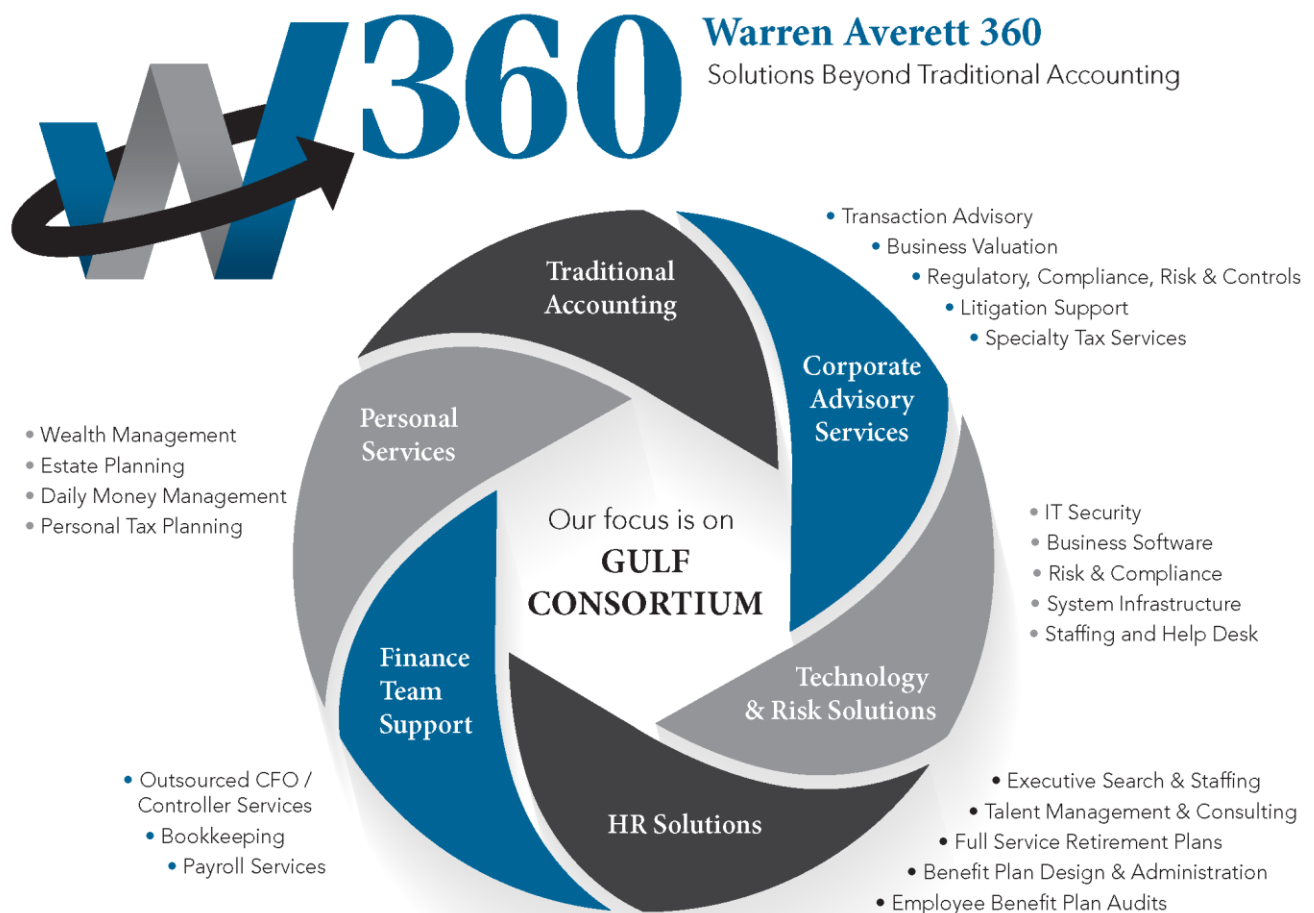
AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

## APPENDIX



Warren Averett works closely with our clients, going beyond the typical tax and audit services. Our goal is to be your trusted advisor. Our expertise in various service areas has evolved as we strive to meet our clients' needs and expectations.

## AREAS WE SERVE BEYOND TAX AND AUDIT





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## EXHIBIT A

### EXHIBIT A GENERAL GRANT FUNDING SPECIAL PROPOSAL CONDITIONS

This solicitation is fully or partially funded by Federal grants. Proposers shall comply with the following:

1. **Drug Free Workplace Requirements:** Drug-free workplace requirements in accordance with Drug Free Workplace Act of 1988 (Pub L 100-690, Title V, Subtitle D) All contractors entering into Federal funded contracts over \$100,000 must comply with Federal Drug Free workplace requirements as Drug Free Workplace Act of 1988.
2. **Contractor Compliance:** The contractor shall comply with all uniform administrative requirements, cost principles, and audit requirements for federal awards.
3. **Conflict of Interest:** The contractor must disclose in writing any potential conflict of interest to the Consortium or pass-through entity in accordance with applicable Federal policy.
4. **Mandatory Disclosures:** The contractor must disclose in writing all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.
5. **Utilization of Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms:** The contractor must take all necessary affirmative steps to assure that small, minority, and women-owned businesses are utilized when possible, in accordance with 2CFR 200.321. If subcontracts are to be let, prime contractor will require compliance of this provision by all sub-contractors. Prior to contract award, the contractor shall document efforts to assure that such businesses are solicited when there are potential sources; that the contractor made an effort to divide total requirement, when economically feasible, into smaller tasks or quantities to permit maximum participation by such businesses; and, that the contractor has established delivery schedules, where permitted, to encourage such businesses respond. Contractor and sub-contractor shall utilize service and assistance from such organizations as SBA, Minority Business Development Agency of the Department of Commerce, the Florida Department of Management Services (Office of Supplier Diversity), the Florida Department of Transportation, Minority Business Development Center, and Local Government M/DBE programs, available in many large counties and cities. Documentation, including what firms were solicited as suppliers and/or sub-contractors, as applicable, shall be included with the bid proposal.
6. **Equal Employment Opportunity:** (As per Executive Order 11246) The contractor may not discriminate against any employee or applicant for employment because of age, race, color, creed, sex, disability or national origin. The contractor agrees to take



affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their age, race, color, creed, sex, disability or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training including apprenticeship.

7. **Davis-Bacon Act:** If applicable to this contract, the contractor agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. 3141-3148). Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Consortium will place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation document. The decision to award a contract shall be conditioned upon the acceptance of the wage determination.

8. **Copeland Anti Kick Back Act:** If applicable to this contract, contractors shall comply with all the requirements of 18 U.S.C. § 874, 40 U.S.C. § 3145, 29 CFR Part 3 which are incorporated by reference to this contract. Contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

9. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708):** Where applicable, all contracts awarded in excess of \$100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

10. **Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387):** as amended—The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33

U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**11. Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The contractor shall certify compliance. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts.

**12. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The contractor shall certify compliance.

**13. Rights to Inventions Made under a Contract or Agreement:** The Consortium, and the Federal Funding Agency, where applicable, shall hold sole rights to all inventions for any experimental, developmental, or research work performed by the Contractor and funded with Government funds through this contract.

**14. Procurement of Recovered Materials:** Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.

**15. Access to Records and Reports:** Contractor will make available to the Consortium’s granting agency, the granting agency’s Office of Inspector General, the Government Accountability Office, the Comptroller General of the United States, or any of their duly authorized representatives any books, documents, papers or other records, including electronic records, of the contractor that are pertinent to the Consortium grant award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. The right also includes timely and reasonable access to the contractor’s personnel during normal business hours for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are retained.

16. **Record Retention:** Contractor will retain of all required records pertinent to this contract for a period of three years, beginning on the date of final payment of contract, unless otherwise specified herein.

17. **Federal Changes:** Contractor shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

18. **Termination for Default (Breach or Cause):** Contracts in excess of \$10,000 – If Contractor does not deliver supplies in accordance with the contract delivery schedule, or, if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, the Consortium may terminate the contract for default. Termination shall be effected by serving a notice of termination on the contractor setting forth the manner in which the Contractor is in default. The contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract.

19. **Safeguarding Personal Identifiable Information:** Contractor will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

20. **Prohibition on utilization of cost plus a percentage of cost contracts:** The Consortium will not award contracts containing Federal funding on a cost plus percentage of cost basis.

21. **Prohibition on utilization of time and material type contracts:** The Consortium will not award contracts based on a time and material basis if the contract contains Federal funding.

22. **Disputes:** Any dispute arising under this Agreement which is not settled by Agreement of the parties may be settled by mediation or other appropriate legal proceedings. Pending any decision, appeal or judgment in such proceedings or the settlement of any dispute arising under this Agreement, Contractor shall proceed diligently with the performance of this Agreement in accordance with the decision of the Consortium. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County.

23. **Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

24. Pursuant to the Restore Council Financial Assistance Standard Terms and Conditions, the contract shall:

- a. Describe how the progress and performance of the Contractor will be monitored during and on close of the period of performance and identify who will be responsible for supervising the contract;
- b. Extend all applicable program requirements to the subrecipient;
- c. Include a requirement that the Contractor or subrecipient retain all records in compliance with 2 C.F.R. 200.333.
- d. Include a requirement that the subrecipient make available to the Council, the Treasury OIG, and the GAO any documents, papers or other records, including electronic records, of the subrecipient, that are pertinent to this award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are required to be retained.

As the person authorized to sign this statement, I certify that this company complies/will comply fully with the above requirements.

DATE: 9-5-2017

SIGNATURE: Angela D. Balent, CPA

TITLE: Member

COMPANY: Warren Averett, LLC

ADDRESS: 45 Eglin Parkway, N.E., Suite 301, Fort Walton Beach, FL 32548

PHONE: 850-275-1224

EMAIL: Angela.Balent@warrenaverett.com

# PUBLIC ENTITY CRIMES FORM

## SWORN STATEMENT UNDER SECTION 287.133(3)(a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER

OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Gulf Consortium  
[print name of public entity]

By Angela Balent, CPA  
[print individual's name and title]

For Warren Averett, LLC  
[print name of entity submitting sworn statement]

whose business address is 45 Eglin Parkway, N.E., Suite 301, Fort Walton Beach, FL 32548  
and (if applicable) its Federal Employer Identification Number (FEIN) is 45-4084437 (If the  
entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:  
.)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133 (1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime; or
2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with



a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. [indicate which statement applies.]

Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. [attach a copy of the final order]

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Angela Balent, CPA  
[signature]

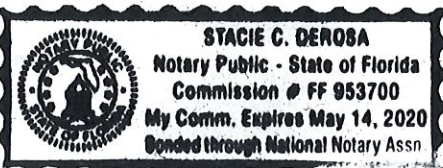
Sworn to and subscribed before me this 5<sup>th</sup> day of September, 2017.

Personally known ✓

OR Produced identification \_\_\_\_\_ Notary Public - State of Florida

\_\_\_\_\_  
(Type of Identification)

My commission expires 5/14/20



(Printed typed or stamped Commissioned name of Notary Public)

This form must be completed and returned with your RFP submittal.

## EXPERIENCE AUDITING FEDERAL GRANTS

Warren Averett serves numerous governmental clients throughout the Southeast that have a variety of Federal Programs that are included within the scope of our audit. A representative listing of Federal Programs that Warren Averett has experience auditing is listed below and on the following page.

### **U.S. Department of Agriculture**

Cooperative Forestry Assistance  
National School Lunch Program  
Rural Business Enterprise Grants  
School Breakfast Program  
Summer Food Program  
Supplemental Nutrition Assistance Program  
Urban and Community Forestry

### **U.S. Department of Defense**

Department of the Army  
Defense Human Resources Activity  
Office of Economic Adjustment

### **U.S. Election Assistance Commission**

Federal Elections Activity  
Help America Vote

### **U.S. Department of Energy**

Energy Efficiency and Conservation Block Grant

### **U.S. Environmental Protection Agency**

Environmental Justice Small Grants Program  
Federal Elections Activity  
Southeast US Regional Targeted Watershed Initiative  
Florida Pass Through  
Wildlife Restoration Program

### **U.S. Department of Health and Human Services**

Child Support Enforcement  
Medical Assistance Program  
Block Grant for Community Mental Health Services  
Block Grant for Prevention and Treatment of Substance Abuse  
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease  
Senior Services Special Programs for Aging  
Supportive Services and Senior Centers  
HIV Care Formula Grants

### **U.S. Department of Homeland Security**

Federal Emergency Management-Public Assistance  
Corporation for National and Community Service  
AmeriCorps  
FEMA Hurricane Isaac  
Disaster Grants  
Homeland Security Grant Program  
Emergency Management Performance Grants  
Hazard Mitigation Grant  
Strengthening Communities Fund  
Public Health Emergency Preparedness  
State Homeland Security Grants  
Metropolitan Medical Response System  
Severe Repetitive Loss Program  
Domestic Security  
Citizens Corps  
Community Emergency Response Team

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## Experience Auditing Federal Grants (continued)

### **U.S. Department of Homeland Security**

Hazmat Materials and Training  
Staffing for Adequate Fire and Emergency Response  
Assistance to Firefighters

### **U.S. Department of Housing and Urban Development**

Community Development Block Grant  
Entitlement Grants Cluster  
Home Investment Partnership  
Home Solution Grant Program  
Emergency Solutions Grant Program  
Homeless Prevention and Rapid Re-Housing  
Neighborhood Stabilization Program  
Emergency Shelter Grant Program  
Disaster Recovery Grant

### **U.S. Department of Interior**

Florida Fish and Wildlife Conservation  
Historic Preservation Fund Grants  
National Park Service

### **U.S. Department of Justice**

Edward Byrne Memorial/JAG Program  
Violence Against Women Formula Grants  
COPS Hiring Recovery Program  
Public Safety Partnership and Community Policing Grants  
Safe Haven Grant  
Congressionally Recommended Awards (E911)  
Crime Victim Assistance

COPS Technology  
Project Sky Guardian  
FBI - Mobile Safe Streets  
Fish and Wildlife Service  
Federal Equitable Sharing Funds  
Project Safe Neighborhood  
Anti-Gang Initiative

### **U.S. Department of Labor**

Senior Community Service Employment  
Workforce Investment Programs  
Non-Custodial Parent Placement

### **U.S. Department of Transportation**

Airport Improvement Program  
Emergency Management Performance Grants  
Federal Transit Formula Grants  
Highway Planning and Construction  
Formula Grants for other than Urbanized Areas  
Federal Transit Capital Investment Grants  
State and Community Highway Safety  
Hazard Mitigation Grant  
Federal Aviation Administration  
Local Agency Program  
Pass Through FL Department of Transportation  
Airport Improvement FAA  
U.S. Environmental Protection Agency  
Mobile Bay National Estuary Program  
Federal Transit Administration Capital Grants  
Non-Urbanized Transportation

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