



4800 Ashford Dunwoody Road  
Dunwoody, Georgia 30338  
dunwoodyga.gov | 678.382.6700

## **MEMORANDUM**

**To:** Mayor and City Council

**From:** Richard Platto, Finance Director

**Date:** December 15, 2025

**Subject:** Approval of External Audit Services

### **Action**

Approval of external audit services with Mauldin & Jenkins, LLC for the fiscal years ending December 31, 2025 through 2029.

### **Summary**

The Official Code of Georgia Annotated, Section 36-81-7 requires that local governments are audited each year. With the existing contract expiring on December 31, 2024, the City issued a Request for Proposals for external audit services on October 29, 2025. The City received one response to the RFP, and it was from the incumbent firm, Mauldin & Jenkins, LLC. The City has been very satisfied with the performance of the vendor, and would like to seek Council's approval to renew the agreement for another five years, as noted below:

#### Mauldin & Jenkins Cost Proposal

2025 - \$48,000  
2026 - \$49,500  
2027 - \$51,000  
2028 - \$52,500  
2029 - \$54,000

### **Recommendation**

Staff recommend approval of the updated cost proposal with Mauldin & Jenkins, LLC to provide external audit services for fiscal years ending 2025 through 2029.



# *City of* **Dunwoody** *Georgia*

## External Audit Services RFP Presentation

December 2025

# **External Audit Services**

- Differences between **Internal** and **External** Auditors.
  - **Internal audit** services work to improve the City's operational efficiency and internal controls. The **internal auditor** reports to city management and the Audit Committee. Focuses tend to be on having established controls in place along with operational efficiency.
  - **External audit** services are performed by independent third parties who provide an opinion on the accuracy of the City's financial statements for City Council and residents. The external audit is a mandatory function that must be performed annually.

# **External Audit Services RFP - Summary**

#9.

- Original agreement was for the fiscal years ending December 31, 2020, through 2024.
- New agreement will be for 5 years and will cover the fiscal years ending December 31, 2025, through 2029.
- Mauldin & Jenkins, LLC Cost Proposal:
  - 2025 - \$48,000
  - 2026 - \$49,500
  - 2027 - \$51,000
  - 2028 - \$52,500
  - 2029 - \$54,000
- Annual costs will be included in each fiscal year's budget within the Finance Department





# City of Dunwoody, Georgia

## Technical Proposal to Provide Audit Services

### RFP 25-06

Fiscal Year December 31, 2025 through 2029

November 21, 2025

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#### Mauldin & Jenkins Certified Public Accountants

Contact Person: Josh Carroll, CPA, Partner

Phone: (770) 714-6888

Email: [jcarroll@mjcpa.com](mailto:jcarroll@mjcpa.com)

200 Galleria Parkway, Suite 1700

Atlanta, GA 30339

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





*Over 725 Governmental Units  
Served Throughout the Southeast*



***Going Further.***

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## Transmittal Letter

November 21, 2025

John Gates  
 Purchasing Manager – City of Dunwoody  
 4800 Ashford Dunwoody Road  
 Dunwoody, GA 30338

Ladies and Gentlemen:

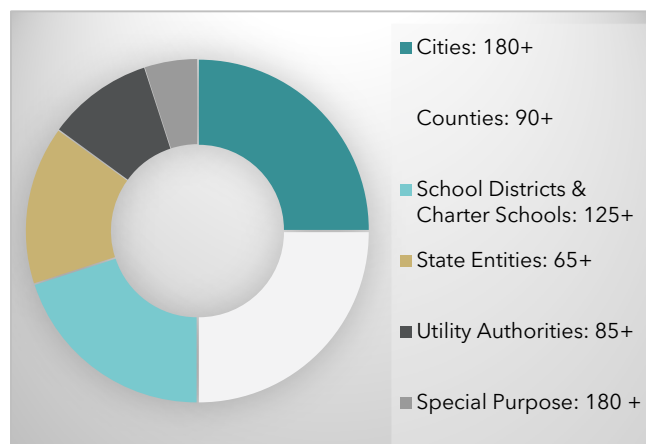
We appreciate the opportunity to propose on providing audit services to the City of Dunwoody, Georgia (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for five consecutive fiscal years beginning with the fiscal year ended December 31, 2025, and ending with the fiscal year ended December 31, 2029.

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

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

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

- **Current auditor of DeKalb County, Georgia and seven cities in the county.**
- **725+ state and local governments across the Southeastern U.S.A.**
- **135+ water & sewer systems, 25+ airport operations, 25+ gas systems, 20+ electrical utilities, & 15+ transit services;**
- **11 communities in the Municipal Electric Authority of Georgia (MEAG);**
- **175 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **220+ of Single Audits as required by the Uniform Guidance.**



**Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units in the Southeast on an annual basis utilizing over 150 professionals.**

- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 725 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors. 
- ❖ **On-site or Remote Audits and Suralink.** Whether management elects for a remote or on-site audit, Mauldin & Jenkins is very effective in working from a hybrid environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.

This proposal represents a firm offer for 5 years from the date of the proposal. As a member of Mauldin & Jenkins, Josh Carroll is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (770) 714-6888. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,

MAULDIN & JENKINS, LLC



Josh Carroll, CPA Partner

## Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Dunwoody, Georgia, its component units and its joint ventures, and related outside entities as defined by generally accepted auditing standards.

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

To further understand the above paragraph, we have not:

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

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

Mauldin & Jenkins has performed the audit for the City of Dunwoody for the past five years. This does not constitute a conflict of interest relative to performing the proposed audit as Mauldin & Jenkins has been, and continues to be, independent of the City of Dunwoody.

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

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

## License to Practice in Georgia

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



Recently, a client provided a compliment (to a large audience) describing her experience with Mauldin & Jenkins:

**"They Speak Our Language"**

*Cynthia Wood, Director of Accounting, Charleston (SC) Water System*

## Firm Qualifications and Experience

### Organization and Size – Regional Firm

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



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

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

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

- **515,000** - approx. total hours of service provided annually to clients of the Firm
- **155,000** - approx. total hours of service provided annually to governmental clients

- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approx. total governmental entities served in past three (3) years
- **515** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners & directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **50%** - percentage of Firm offices led by governmental partners

### A Century of Service

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

As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

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

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

As noted in our transmittal letter, we currently serve over 725 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

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

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



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

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

The individuals mentioned in this proposal, Mr. Josh Carroll, Ms. Meredith Lipson, and Mr. Doug Moses, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the City.

The Atlanta office currently employs **90 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*.

A further profile of the Atlanta office and the Firm's professional staff as a whole is as follows:

Professional Staff by Level	Atlanta	Firm-Wide
Partners	20	70
Directors/Managers	38	120
Senior Associates	29	104
Associates	34	221
Total	121	515

## Quality Control Review

### External Peer Review

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



The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

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



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

December 29, 2023

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

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



**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

**PBMares, LLP**

PBMares, LLP  
Fredericksburg, Virginia

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

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

## Desk Reviews or Field Reviews

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

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

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

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

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

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

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

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

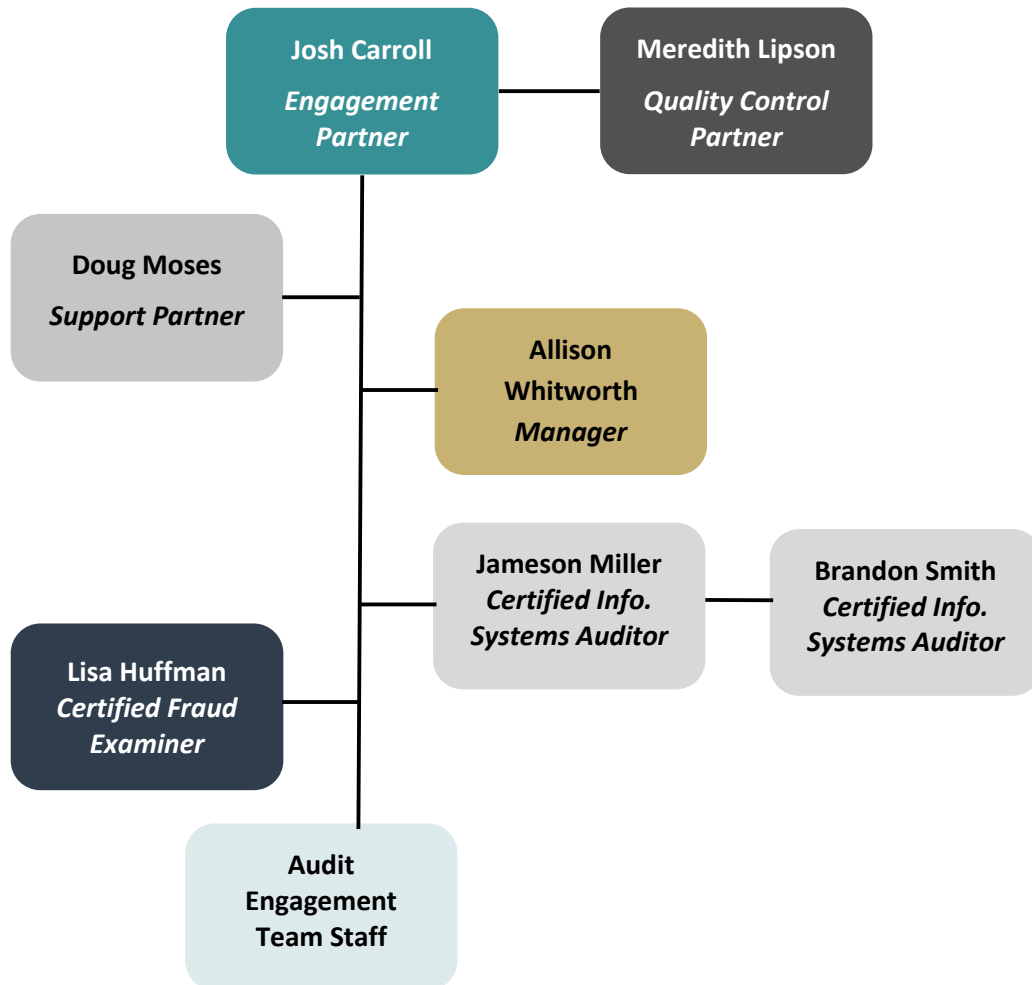
## No Disciplinary Actions

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

## Partner, Supervisory and Staff Qualifications and Experience

### Proposed Staffing and Qualifications

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



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



## Josh Carroll, CPA, Lead Partner & Ultimate Partner Responsible

Josh Carroll is a Partner with Mauldin & Jenkins and a certified public accountant specializing in service state and local governmental entities.

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

### Years of Professional Experience and Years with Firm

Josh has eighteen (18) years of experience in public accounting with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

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

#### **Counties:**

Barrow County  
DeKalb County  
Gwinnett County  
Henry County  
Jackson County  
Lumpkin County  
Morgan County  
Stephens County  
Walton County

#### **Cities**

Atlanta  
Avondale Estates  
Brookhaven  
Canton  
Cartersville  
Chamblee  
Clarkston  
College Park  
Dacula  
Decatur  
Doraville  
Duluth  
Dunwoody  
Fairburn  
Forest Park

Hapeville  
Johns Creek  
LaGrange  
Lawrenceville  
Lilburn  
Milton  
Monroe  
Norcross  
Oakwood  
Palmetto  
Peachtree Corners  
Sandy Springs  
Social Circle  
Sugar Hill  
Suwanee  
Toccoa  
West Point

#### **State of Georgia:**

Georgia Environmental  
Finance Authority (GEFA)

#### **Boards of Education:**

Barrow County Schools  
Carrollton Board of Education  
Clayton County Board of  
Education

Fulton County Board of  
Education  
Gwinnett County Public  
Schools  
International Community  
School  
Madison County Board of  
Education  
School for Arts Infused  
Learning  
Southwest Ga. Stem Charter  
School  
Walton County Board of  
Education

#### **Other Governmental Units:**

Brookhaven Convention &  
Visitors Bureau  
Gwinnett County  
Development Authority  
Gwinnett Center Operations  
(Gas South District)  
Gwinnett Convention and  
Visitors Bureau  
Gwinnett County Public  
Library System

Henry County Water & Sewer  
Authority

Private Colleges & University  
Authority

Toccoa-Stephens County  
Public Library

### **Degree/Certifications and Audit Training**

Josh is a graduate from Georgia College & State University with both a Bachelor of Business Administration in Accounting and a Masters of Accountancy. Josh has been licensed as a CPA in the State of Georgia since 2010.

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

- 2025 Mauldin & Jenkins Governmental Conference- Participant
- 2025 OCTANE Governmental Accounting Conference –Participant and Instructor
- 2025 Accounting & Auditing Potpourri- Participant and Instructor
- 2025 GASB Update- Participant
- 2024 OCTANE Governmental Accounting Conference –Participant
- 2024 M&J Free Client CPE Classes – Accounting & Auditing Potpourri - Participant
- 2024 M&J Free Client CPE Classes - GASB Update, Federal Compliance Update & Internal Control over Disbursements and P-Cards – Participant
- 2023- Accounting and Auditing Update- Participant
- 2023 Mauldin & Jenkins Governmental Conference- Participant
- 2023 Octane conference- Participant and Instructor
- 2023 GASB Update- Participant

### **Professional and Civic Activities**

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



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

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

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

Meredith has 33 years of experience with the Firm. She has served on the Firm's Partner Advisory Board and currently serves on the Firm's Leadership and Career Development Committee. Meredith also serves as the Community Service Project Coordinator for the Firm's Macon office. Meredith serves both large and small

governmental units, and is involved in serving over 60 such governmental entities. Meredith obtained her CPA certificate in 1993.

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

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

#### **Counties:**

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

#### **Cities:**

Albany  
 Americus  
 Charleston, SC  
 College Park  
 Conyers  
 Cordele  
 Covington  
 Fayetteville  
 Forest Park  
 Griffin

Haynes City, FL  
 Longboat Key, FL  
 Macon  
 Milledgeville  
 Morrow  
 Naples, FL  
 Northport, FL  
 Pensacola, FL  
 Perry  
 Riverdale  
 Suwanee  
 Peachtree City  
 Stockbridge  
 Tifton  
 Tuscaloosa, AL  
 Tybee Island  
 Union City  
 Fort Myers Beach, FL

#### **Boards of Education:**

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

Thomas County Board of Education  
 Ware County Board of Education

#### **Other Governmental Units:**

Albany Dougherty Inner City Authority  
 Bartram Trail Regional Library  
 Central Midlands Regional Transit Authority  
 Central Savannah River Area Regional Comm.  
 Chatsworth Water Works Commission  
 Chehaw Park Authority  
 East Point Retirement Plan  
 NorthPort Firefighters Pension  
 NorthPort Police Pension  
 NorthPort General Employee's Pension  
 Clayton County Housing Auth.  
 Clayton County Pension  
 Clayton County Water Auth.  
 Crisp County Power Comm.  
 Development Authority of Jeffersonville & Twiggs Co.  
 Northeast Georgia Regional Comm.  
 Eatonton Putnam Water & Sewer Authority

#### **State of Georgia entities:**

Georgia Department of Community Health  
 Ga. Higher Education Assist. Corporation



Georgia Student Finance Authority	Gwinnett County Recreation Authority	MARTA/ATU Local 732 Employees Retirement Plan
Georgia Ports Authority	Heart of GA Altamaha Regional Commission	Milledgeville Baldwin Co. Development Auth.
Stone Mountain Memorial Association	Henry County Water & Sewerage Authority	Newton County Water & Sewerage Authority
Georgia Ports Authority DC, DB & OPEB Plans	Housing Authority of Clayton County	Toccoa-Stephens County Public Library
Gwinnett Convention & Visitors Bureau	Macon Bibb County Land Bank Authority	Upper Oconee Basin Water Authority
Gwinnett County Development Authority	Macon Bibb County Transit Authority	
Gwinnett County Public Library		

### **Degree/Certifications and Audit Training**

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

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

- 2025 Octane Governmental Conference – Participant
- 2025 AICPA Compliance Supplement and Single Audit Update
- 2025 M&J Governmental Conference - Participant
- 2025 Outsourced Accounting & CFO Services - Participant
- 2025 Accounting and Auditing CCH - Participant
- 2025 TeamMate Training CCH – Participant
- 2024 M&J Virtual CPE Advisory Potpourri
- 2024 The New Uniform Guidance: What has Changed? – Participant
- 2024 CCH Axxess Engagement Pro End User training – Participant
- 2024 GGFOA Annual Conference – Participant
- 2024 M&J Virtual CPE Governmental Potpourri – Participant
- 2024 M&J Governmental Conference – Participant
- 2024 Octane Governmental Conference – Participant
- 2024 State & Local Government Audit Planning Considerations – Participant
- 2024 Advancing Advisory – Governmental – Participant
- 2023 Octane conference- Participant and Instructor
- 2023 GASB Update- Participant

### **Professional and Civic Activities**

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

## Doug Moses, CPA, Supporting Partner



Doug Moses is a member (i.e., partner) and a certified public accountant with Mauldin & Jenkins, LLC. He specializes in serving local and state governmental entities, and is a partner who works exclusively in the governmental sector of the Firm's audit practice. Doug has a very balanced base of clientele serving cities, counties, boards of education, charter schools, state government entities and special purpose governmental entities. He is registered in Georgia.

Doug is a member of the Firm's Executive Committee, which governs the actions and direction of the Firm and serves as a member of the Firm's Advisory Committee. Doug also heads up the Firm's Diversity and Inclusion Initiative Program and serves as a member of the Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

### Years of Professional Experience and Years with Firm

Doug has over 24 years of experience with the Firm. Doug serves both large and small governmental units and is involved in serving over 50 such governmental entities. Doug obtained his CPA certificate in 2001.

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

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

#### Counties:

Athens-Clarke County  
 Barrow County  
 Cherokee County  
 Colquitt County  
 DeKalb County  
 Douglas County  
 Jackson County  
 Jefferson County, Alabama  
 Floyd County  
 Mitchell County  
 Walton County  
 Gwinnett County  
 Henry County  
 Hamilton County, Tennessee  
 Halifax County, North Carolina  
 Orange County, North Carolina

#### Cities:

Atlanta

Athens, Alabama  
 Alpharetta  
 Austell  
 Ball Ground  
 Baldwin  
 Chamblee  
 Clarkston  
 College Park  
 Cochran  
 Dacula  
 Doraville  
 Decatur  
 Douglasville  
 Dunwoody  
 Duluth  
 Forest Park  
 Fairburn  
 Jefferson  
 LaGrange  
 Lawrenceville

Lilburn  
 Grantville  
 Riverdale  
 Rome  
 Toccoa  
 Whitesburg  
 Bristol Tennessee  
 Town of Braselton  
 Crossville, Tennessee  
 Tucker  
 Jamestown, Tennessee  
 Suwannee  
 Stonecrest  
 Hapeville  
 Oxford  
 South Fulton  
 Morrow  
 Powder Springs  
 Town of Selma North Carolina  
 Town of Garner North Carolina

**State Entities:**

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

**Other Governmental Units:**

Austell Natural Gas System  
 Decide DeKalb Authority  
 Chattanooga Area Regional  
 Council of Govt's  
 Cobb County-Marietta Water  
 Authority  
 Riverdale Downtown  
 Development Authority  
 Bristol Tennessee Joint  
 Sewerage System  
 Town Center Area Community  
 Improvement District  
 Evermore Community  
 Improvement District  
 Lawrenceville Tourism and  
 Trade Association  
 Cherokee County Airport  
 Authority  
 Barrow County Water and  
 Sewerage Authority  
 Invest Atlanta (Atlanta  
 Development Authority  
 McPherson Planning Local  
 Redevelopment Auth.  
 McPherson Implementing Local  
 Redevelopment Authority  
 Atlanta Beltline Inc.  
 Atlanta Housing Opportunity,  
 Inc.  
 Urban Residential Finance  
 Authority of Atlanta  
 Downtown Development  
 Authority of Atlanta  
 Atlanta – Atlanta Station Tax  
 Allocation District

Atlanta – Westside Tax  
 Allocation District  
 Atlanta – Eastside Tax  
 Allocation District  
 Atlanta – Princeton Lakes Tax  
 Allocation District  
 Atlanta – Beltline Tax Allocation  
 District  
 Atlanta – Perry Bolton Tax  
 Allocation District  
 Electric Power Board of  
 Chattanooga, Tennessee  
 Chattanooga Area Regional  
 Council of Governments,  
 Tennessee  
 City of Bristol Industrial  
 Development Board Tennessee  
 Orange County Disabilities &  
 Special Needs Board, South  
 Carolina  
 Public Building Authority  
 County of Knoxville, Tennessee  
 Hamilton County Water &  
 Wastewater Treatment  
 Authority  
 Bristol Public Library,  
 Tennessee  
 Halifax-Northampton Regional  
 Authority North Carolina  
 Halifax County Tourism  
 Development Authority North  
 Carolina  
 Halifax Airport Authority North  
 Carolina

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

Atlanta Independent Schools  
 Fulton County Schools  
 DeKalb County Schools  
 Atlanta Heights Charter School  
 Gwinnett County Schools  
 Buford Board of Education

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

**Degree/Certifications and Audit Training**

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

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

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

- 2025 Octane Governmental Conference – Participant
- 2025 AICPA Compliance Supplement and Single Audit Update
- 2025 M&J Governmental Conference - Participant
- 2025 Outsourced Accounting & CFO Services - Participant
- 2025 Accounting and Auditing CCH - Participant
- 2024 OCTANE Governmental Accounting Conference –Participant
- 2024 National GFOA Government Conference – Exhibitor and Participant
- 2024 M&J Free Client CPE Classes – Accounting & Auditing Potpourri - Participant
- 2024 M&J Free Client CPE Classes - GASB Update, Federal Compliance Update & Internal Control over Disbursements and P-Cards – Participant
- 2023 M&J Annual Governmental Accounting & Auditing Conference – Participant
- 2023 OCTANE Governmental Accounting Conference –Participant
- 2023 GGFOA Governmental Conference – Participant

### **Professional and Civic Activities**

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

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



### Allison Whitworth, CPA, Senior Manager

Allison is a senior manager with Mauldin & Jenkins. Her experience with the firm covers a variety of state and local governmental organizations. Allison spends 100% of her time serving state and local governments all of which utilize the new reporting model. Allison works with local governments in Georgia and North Carolina.

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

Allison has eight (8) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

#### List of Audits Performed for Governments in the Last Two Years

##### **Counties:**

Dekalb County  
Jackson County  
Lumpkin County  
Paulding County  
Stephens County  
Morgan County

##### **Cities:**

Asheville, NC  
Atlanta, GA  
Cedartown, GA  
Chattahoochee Hills, GA  
Doraville, GA  
Douglasville, GA  
Dunwoody, GA  
Garner, NC  
Hapeville, GA  
Johns Creek, GA  
Milton, GA  
Monroe, GA  
Sandy Springs, GA  
Social Circle, GA  
South Fulton, GA

Selma, NC  
Toccoa, GA  
Tucker, GA  
Union City, GA

##### **School Systems:**

Barrow County Board of Education  
Bartow County Board of Education  
Brookhaven Innovation Academy  
Buford City Schools  
Carroll County Board of Education  
Cartersville Board of Education  
Cobb County Board of Education  
Decatur City Schools  
Fulton County Board of Education  
School for Arts Infused Learning (SAIL)  
Scintilla Charter Academy

Southwest Georgia STEM Charter School  
Troup County Board of Education  
Union County Board of Education  
Walton County Board of Education

##### **Other Governmental**

##### **Entities:**

Chattahoochee River 911 Authority  
Cobb County-Marietta Water Authority  
Lumpkin County Water & Sewerage Authority  
Toccoa-Stephens County Public Library  
Troup County College & Career Academy, Inc.  
North Fulton Regional Radio System

#### Degree/Certifications and Audit Training

Allison graduated from University of Georgia with a B.B.A. in Economics and Valdosta State University with a Masters of Accountancy and she is a Certified Public Accountant. In addition, Allison has obtained a significant

amount of continuing professional education over the last eight years, serving as both an instructor and participant in several seminars and courses including:

- 2025 – Mauldin & Jenkins Annual Governmental Conference – Instructor and Participant
- 2025 – OCTANE Governmental Conference – Instructor
- 2025 – GASB Update – Participant
- 2024 – Mauldin & Jenkins Annual Governmental Conference – Instructor and Participant
- 2024 – M&J Free Client CPE Classes – Accounting & Auditing Potpourri - Participant
- 2024 – M&J Free Client CPE Classes - GASB Update, Federal Compliance Update & Internal Control over Disbursements and P-Cards – Participant
- 2023 – Mauldin & Jenkins Annual Governmental Conference – Instructor and Participant
- 2023 – Octane Conference – Participant

### Professional and Civic Activities

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



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

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

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

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

- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA's 2019 Annual Conference;
- Presented a firm sponsored 8 hours session entitled, "All Things IT – Are You Protected?"; and,



- Has spoken at other various conferences on topics, including:
  - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
  - Technologies Transforming Accounting; and,
  - Data Analytics: Balancing the Good and the Ugly



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

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



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

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

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

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

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

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

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



### **Lisa Huffman, CPA CIA, and CFE Certified Fraud Examiner**

Lisa Huffman is a senior manager with Mauldin & Jenkins with over 17 years of public accounting experience and 3 years in the private sector. Lisa received her Bachelor's degree in Accounting and her Master of Accountancy degree from Auburn University.

Since joining Mauldin & Jenkins in 2016, Lisa has worked primarily with clients in the non-profit industry. Her experience ranges from agreed-upon procedures, compilation & review engagements, and financial

statement audits.

Lisa is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, and the Institute of Internal Auditors.

## Other Leadership Resources



### **Adam Fraley, CPA**

#### **Partner**

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

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

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

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

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



### **Tim Lyons, CPA, CGMA**

#### **Partner**

Tim Lyons is a partner with Mauldin & Jenkins and is a certified public accountant as well as a chartered global management accountant. His experience covers a variety of clients throughout the Southeast, working mainly in North Carolina, South Carolina, and Georgia.

Tim spends 100% of his time serving clients in the governmental industry, working with all types of entities ranging from large state agencies to local counties/cities/townships, school districts, and authorities. In a leadership capacity, Tim is the partner-in-charge of the Firm's Columbia and Raleigh Offices and is also a member of the Firm's Assurance Committee, overseeing the entire audit practice of Mauldin & Jenkins,

focusing on the Firm's Governmental Assurance services. Tim has more than fifteen years of experience in

public accounting – a year and a half with a firm based out of Charleston, South Carolina and over thirteen years with Mauldin & Jenkins serving a wide variety of clients in the public services industry.

### **Professional and Civic Activities**

Tim is involved in a variety of organizations to both support the governmental industry and to promote the CPA profession overall. At the national level, he is a graduate of the AICPA's Leadership Academy, Class of 2012 and is a current member of the AICPA's State and Local Government Expert Panel. As a part of this fifteen member panel, Tim works on financial reporting, audit and attest matters relevant to audits of state and local government financial statements. The expert panel protects the public interest by bringing together knowledgeable parties in the state and local government industry to deliberate and come to agreement on key state and local government issues. It also plays a significant advocacy role through analysis and comment on exposure documents of the Governmental Accounting Standards Board and other proposals affecting state and local governments.

Also at the national level, Tim is a member of the Special Review Committee for the Government Finance Officers' Association (GFOA), reviewing Annual Comprehensive Financial Report submissions from all across the U.S. for governments seeking to obtain the Certificate of Achievement for Excellence in Financial Reporting.

At the state level, Tim is involved with the state GFOA organizations as a periodic presenter at the annual conferences as well as with the State CPA societies. Outside of the CPA profession, Tim is a member of the Board of Directors for Children's Trust of South Carolina whose Board is appointed by the Governor. Children's Trust is the only statewide organization whose mission is the prevention of child abuse, neglect and injury throughout South Carolina by forming partnerships with local governmental and nonprofit organizations including many counties, school districts, and other governmental agencies.



### **Hope Pendergrass, CPA** **Partner**

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

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

Hope has 22 years of experience in public accounting and has spent all of that time serving both large and small governmental units. She is directly involved in serving approximately 75 such governmental entities. Hope obtained her CPA certificate in 2007.



## David Roberts

### Partner, Governmental Advisory Services

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

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

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

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

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

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

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

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

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

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



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

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

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

**Forensic Audit – Confidential City**

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

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

## Other Staff Auditors & Accountants

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

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



(in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

## Similar Engagements with Other Governmental Entities

### Client Transitions

*Mauldin & Jenkins has experienced over 725 governmental client transitions in the past 25 years.*



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

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for client's to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.

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

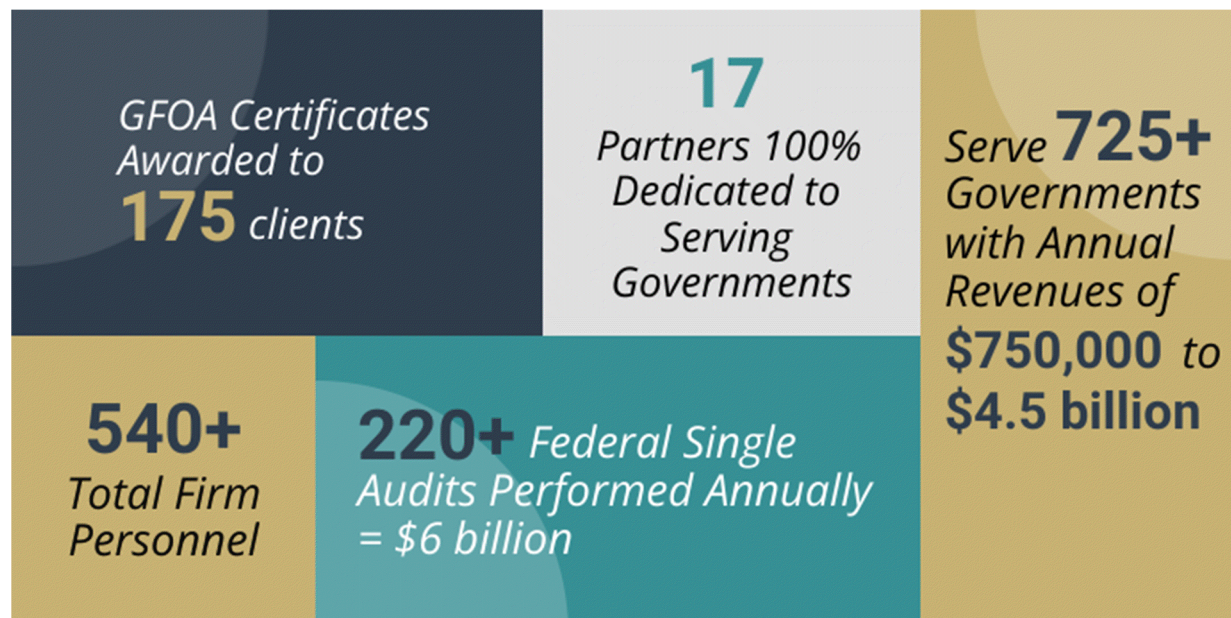
**Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager**

- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

### Governments Served in the Past Three Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past three years (and not over a lifetime).



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

**Georgia**

1) Albany  
 2) Alpharetta  
 3) Americus  
 4) Ashburn  
 5) Atlanta  
 6) Austell  
 7) Avondale Estates  
 8) Bainbridge  
 9) Baldwin  
 10) Ball Ground  
 11) Barnesville  
 12) Bloomingdale  
 13) Brookhaven  
 14) Brunswick  
 15) Butler  
 16) Byron  
 17) Cartersville  
 18) Cedartown  
 19) Centerville  
 20) Chamblee  
 21) Chattahoochee Hills  
 22) Clarkston  
 23) College Park  
 24) Colquitt  
 25) Conyers  
 26) Cordele  
 27) Covington  
 28) Dacula  
 29) Dalton  
 30) Darien  
 31) Decatur  
 32) Doraville  
 33) Douglasville  
 34) Duluth  
 35) Dunwoody  
 36) Fairburn  
 37) Fayetteville  
 38) Flovilla  
 39) Forest Park  
 40) Forsyth  
 41) Garden City  
 42) Grovetown  
 43) Griffin  
 44) Hapeville  
 45) Hinesville  
 46) Holly Springs  
 47) Jefferson  
 48) Johns Creek

49) Kennesaw  
 50) Kingsland  
 51) LaGrange  
 52) Lake Park  
 53) Lawrenceville  
 54) Leesburg  
 55) Lilburn  
 56) Lone Oak  
 57) Lyons  
 58) Manchester  
 59) Mansfield  
 60) Milledgeville  
 61) Milner  
 62) Milton  
 63) Monroe  
 64) Morrow  
 65) Nashville  
 66) Newton  
 67) Norcross  
 68) Oxford  
 69) Palmetto  
 70) Peachtree City  
 71) Peachtree Corners  
 72) Pearson  
 73) Perry  
 74) Pooler  
 75) Powder Springs  
 76) Port Wentworth  
 77) Reynolds  
 78) Richmond Hill  
 79) Riverdale  
 80) Rockmart  
 81) Rome  
 82) Roswell  
 83) Sandy Springs  
 84) Savannah  
 85) Sharpsburg  
 86) Social Circle  
 87) South Fulton  
 88) St. Marys  
 89) Stockbridge  
 90) Stonecrest  
 91) Suwanee  
 92) Temple  
 93) Thunderbolt  
 94) Tifton  
 95) Toccoa  
 96) Tucker  
 97) Turin

98) Tybee Island  
 99) Union City  
 100) Valdosta  
 101) Villa Rica  
 102) Waycross  
 103) West Point  
 104) Willacoochee

**Alabama/Mississippi**

105) Athens, AL  
 106) Huntsville, AL  
 107) Tuscaloosa, AL  
 108) Gulfport, MS  
 109) Meridian, MS  
 110) Prattville, AL  
 111) Sheffield, AL

**Florida**

112) Apopka  
 113) Atlantis  
 114) Callaway  
 115) Clewiston  
 116) Crystal River  
 117) Destin  
 118) Gulf Stream  
 119) Fernandina Beach  
 120) Ft. Myers Beach  
 121) Haines City  
 122) Hallandale Beach  
 123) Indiantown  
 124) Islamorada  
 125) Juno Beach  
 126) Jupiter Inlet Colony  
 127) Jupiter Island  
 128) LaBelle  
 129) Lake Placid  
 130) Longboat Key  
 131) Marco Island  
 132) Naples  
 133) New Port Richey  
 134) North Port  
 135) Palmetto  
 136) Plant City  
 137) Tarpon Springs  
 138) Tequesta  
 139) Wildwood  
 140) Winter Haven

**North Carolina**

141) Black Mountain  
 142) Garner  
 143) Hendersonville  
 144) Jacksonville  
 145) Rocky Mount  
 146) Selma  
 147) Zebulon  
 148) Wilkesboro

**South Carolina**

149) Aiken  
 150) Beaufort  
 151) Bluffton  
 152) Cayce  
 153) Chapin  
 154) Charleston  
 155) Clemson  
 156) Clinton  
 157) Clover  
 158) Fountain Inn  
 159) Hanahan  
 160) Hardeeville  
 161) Hemingway  
 162) Hilton Head Island  
 163) Hollywood  
 164) Georgetown  
 165) Greenwood  
 166) Goose Creek  
 167) Johnsonville  
 168) Kiawah Island  
 169) Mount Pleasant  
 170) North Augusta  
 171) North Charleston  
 172) Orangeburg  
 173) Pamplico  
 174) Rock Hill  
 175) Seabrook Island  
 176) Seneca  
 177) Summerville  
 178) Winnsboro

**Tennessee**

179) Bristol  
 180) Clarksville  
 181) Jackson  
 182) Lebanon  
 183) Morristown  
 184) Spring Hill

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

**Georgia**

1) Athens-Clarke

2) Augusta-Richmond  
 3) Bacon

4) Barrow  
 5) Bryan

6) Butts  
 7) Camden

8) Charlton	13) DeKalb	18) Forsyth	23) Jeff Davis
9) Chatham	14) Dougherty	19) Gwinnett	24) Jenkins
10) Clayton	15) Douglas	20) Henry	25) Jones
11) Columbus-Muscogee	16) Emanuel	21) Irwin	26) Lamar
12) Crisp	17) Floyd	22) Jackson	27) Lee
	47) Talbot	63) Gates	81) Greenville
28) Liberty	48) Tattnall	64) Greene	82) Hampton
29) Long	49) Taylor	65) Halifax	83) Horry
30) Lumpkin	50) Toombs	66) Madison	84) Jasper
31) Macon	51) Troup	67) Montgomery	85) Lancaster
32) Macon-Bibb	52) Turner	68) Moore	86) Laurens
33) McIntosh	53) Walton	69) Orange	87) Newberry
34) Meriwether	54) Whitfield	70) Wake	88) Oconee
35) Mitchell	55) Wilkes		89) Orangeburg
36) Monroe		<b><u>South Carolina</u></b>	90) Richland
37) Morgan	<b><u>Florida</u></b>	71) Aiken	91) Sumter
38) Newton	56) Alachua	72) Beaufort	
39) Paulding	57) Hernando	73) Berkeley	<b><u>Tennessee</u></b>
40) Pierce	58) Union	74) Calhoun	92) Hamilton
41) Polk	59) Walton	75) Colleton	
42) Rockdale		76) Darlington	<b><u>Alabama</u></b>
43) Spalding	<b><u>North Carolina</u></b>	77) Dorchester	93) Jefferson
44) Stephens	60) Bertie	78) Edgefield	
45) Stewart	61) Buncombe	79) Fairfield	
46) Sumter	62) Columbus	80) Florence	

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

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

55) South Carolina Department of Transportation  
 56) South Carolina Jobs-Economic Development Auth  
 57) South Carolina Office of the State Auditor  
 58) Southern Polytechnic Applied Research Foundation  
 59) State College of Florida Sarasota-Manatee  
 60) Stone Mountain Memorial Association  
 61) Tri County Technical College  
 66) University System of Georgia  
 67) Williamsburg Technical College

62) University of North Alabama  
 63) University of North Georgia Foundation  
 64) University of West Alabama  
 65) University of West Georgia Foundation

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

**Georgia**

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

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

**Alabama**

61) Athens City Schools  
 62) Sheffield City School

63) Limestone County Board of Education  
 64) Jackson County Board of Education

**Florida**

65) Hardee County Schools  
 66) Highland County Schools  
 67) Manatee County Schools  
 68) Lee County Schools

**South Carolina**

69) Beaufort County Schools  
 70) Berkeley County School District  
 71) Calhoun County Schools  
 72) Charleston County Schools  
 73) Clarendon Co. School Dist. 1  
 74) Colleton County Schools  
 75) Florence School Dist. 1  
 76) Florence School Dist. 3  
 77) Horry County Schools  
 78) Marlboro County Schools  
 79) Orangeburg County School District  
 80) Richland Co. School Dist. 1  
 81) South Carolina Public Charter School District  
 82) Sumter County Schools

**Tennessee**

83) Bristol City Schools  
 84) Hamilton County Schools

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

1) Academy for Classical Education (ACE)  
 2) Atlanta Classical Charter Academy  
 3) Atlanta Heights Charter Academy  
 4) Brookhaven Innovation Academy  
 5) Coastal Empire Montessori Academy  
 6) Cherokee Charter Academy  
 7) Cirrus Academy

8) Coweta Charter Academy  
 9) East Point Academy of South Carolina  
 10) Florida School for the Deaf and Blind  
 11) Furlow Charter School  
 12) Gwinnett County BOE Charter Schools  
 13) Gwinnett Online Campus  
 14) Graduation Achievement Charter High School



- 15) International Charter Academy of Georgia
- 16) International Community School
- 17) Just for Girls Academy
- 18) Kendezi School
- 19) KIPP Metro Atlanta Collaborative
- 20) KIPP Opportunity Fund
- 21) KIPP South Fulton Academy
- 22) Lighthouse Academies
- 23) Manatee School of Arts & Sciences
- 24) Northwest Classical Charter Academy
- 25) NW Florida St. College - Collegiate High School
- 26) Pataula Charter Academy
- 27) Pensacola State College Charter Academy

- 28) Phoenix Center Community Service Board
- 29) Provost Academy of Georgia
- 30) School for Arts Infused Learning
- 31) Scintilla Charter Academy
- 32) SKY Academy Englewood
- 33) SKY Academy Venice
- 34) SLAM Academy
- 35) Spring Creek Charter Academy
- 36) SW Georgia STEM Charter School
- 37) St. Petersburg Collegiate High School
- 38) Susie King Taylor Community School
- 39) Troup County College & Career Academy
- 40) Tybee Island Maritime Academy

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

**Water/Sewer & Electric Utility**

- 1) Albertville Municipal Utilities Board
- 2) Athens Electric Utility
- 3) Athens Water and Sewer Utility
- 4) Atlanta Watershed
- 5) Augusta Utilities (Water/Sewer Ops)
- 6) Barrow County Water & Sewer Authority
- 7) Beaufort Jasper Water & Sewer Authority
- 8) Berkeley County Water & Sanitation
- 9) Bristol Essential Services
- 10) Bristol Joint Sewer System
- 11) Broad Creek Public Service District
- 12) Brunswick - Glynn Joint Water & Sewer Comm.
- 13) Butts County Water & Sewer Authority
- 14) Cape Fear Public Utility Authority
- 15) Catawba River Water Supply Project
- 16) CDE Lightband
- 17) Charleston Regional Resources Recovery Auth.
- 18) Charleston Water System
- 19) Chatsworth Water Works Commission
- 20) City of Sheffield Utilities
- 21) Clarksville Gas, Water & Wastewater
- 22) Clayton County Water Authority
- 23) Cobb County - Marietta Water Authority
- 24) Crisp County Power Commission
- 25) Dutton Waterworks
- 26) Eatonton-Putnam Water & Sewer Authority
- 27) Edgefield County Water & Sewer Authority
- 28) Electric Power Board of Chattanooga
- 29) Electric Power Board of Chattanooga, TN
- 30) Emerald Coast Utilities Authority
- 31) Englewood Water District
- 32) Gladeville Utility District
- 33) Grand Strand Water & Sewer Authority
- 34) Greenville Water System
- 35) Greenwood Commissioners of Public Works
- 36) Greer Commission of Public Works
- 37) Guntersville Water and Sewer Board

- 38) Gwinnett County Water and Sewerage Authority
- 39) Hamilton Co. Water & Wastewater Treatment
- 40) Henry County Water Authority
- 41) Huntsville Utilities
- 42) Limestone County Water and Sewer Authority
- 43) Lumpkin County Water & Sewerage Authority
- 44) Macon Water Authority
- 45) Middle Chattahoochee Reg. Water & Sewer
- 46) Middle Georgia Regional Water & Sewer
- 47) Mount Pleasant Waterworks
- 48) Newton County Water & Sewerage Authority
- 49) North Charleston Sewer District
- 50) Onslow Water & Sewer Authority
- 51) Orangeburg Department of Public Utilities
- 52) Peace River/Manasota Reg. Water Supply Auth.
- 53) Peachtree City Water & Sewerage Authority
- 54) Polk County Water Authority
- 55) Renewable Water Resource
- 56) Seabrook Island Utility Commission
- 57) Seacoast Utility Authority
- 58) Section Waterworks
- 59) Sheffield Utilities
- 60) Susanville Sanitary District
- 61) Tampa Bay Water
- 62) Warren County Utility District
- 63) Waterworks & Sewer Board of the Town of Parrish

**Airports**

- 64) Atlanta Hartsfield-Jackson International Airport
- 65) Augusta-Richmond County Regional Airport
- 66) Charleston County Aviation Authority
- 67) Glynn County Airport Commission
- 68) Gwinnett Airport Authority
- 69) Halifax-Northampton Regional Airport Authority
- 70) Horry County Airport
- 71) Moore County (Pinehurst) Airport Authority
- 72) Paulding County Airport Authority
- 73) Walterboro-Colleton County Airport Commission



**Transit**

- 74) Chatham Area Transit Authority
- 75) Chattanooga Area Reg. Transportation Authority
- 76) Jackson Transit Authority, TN
- 77) Lakeland Area Mass Transit District
- 78) Lowcountry Regional Transit Authority
- 79) Macon-Bibb County Transit Authority
- 80) Pee Dee Regional Transit Authority

- 81) Santee Wateree Regional Transit Authority
- 82) South Florida Regional Transportation Authority
- 83) Waccamaw Regional Transportation Authority

**Gas**

- 84) Athens Gas Utility
- 85) Austell Natural Gas System
- 86) Natural Gas Acquisition Corp.

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

- 1) Albany - Dougherty Inner City Authority
- 2) Albany - Dougherty County Land Bank
- 3) Amelia Island Convention & Visitors Bureau
- 4) Amelia Island Mosquito District
- 5) Allendale County Hospital
- 6) Athens Limestone 911 District
- 7) Athens Limestone Hospital
- 8) Athens Limestone Industrial Development Board
- 9) Athens Limestone Landfill
- 10) Atlanta Firefighters Pension Plan
- 11) Atlanta General Employees Pension Plan
- 12) Atlanta Police Pension Plan
- 13) Atlanta Development Authority
- 14) Atlanta Economic Renaissance Corporation
- 15) Atlanta Housing Opportunity
- 16) Avita Community Partners
- 17) Bayshore Gardens Park & Recreation District
- 18) Berkeley County Water & Sanitation
- 19) Bledsoe County Nursing Home
- 20) Bradenton Downtown Development Authority
- 21) Bristol Public Library
- 22) Brookhaven Convention and Visitors Bureau
- 23) Buncombe County Tourism Development Authority
- 24) Camden County Joint Development Authority
- 25) Camden County Public Service Authority
- 26) Captiva Erosion Prevention District
- 27) Central Community Redevelopment Agency
- 28) Central Georgia Joint Development Authority
- 29) Central Midlands Council of Govts.
- 30) Central Savannah River Area Regional Comm.
- 31) Charleston Co. Parks & Recreation Authority
- 32) Chatham County Jail Complex
- 33) Chatham County Tax Commissioner
- 34) Chatham County-Savannah Metro Planning Comm.
- 35) Chattahoochee River 911 Authority
- 36) Chattanooga Area Regional Council of Govts.
- 37) Citrus County Mosquito District
- 38) City of Albany- Chehaw Park Authority
- 39) City of East Point Retirement Plan
- 40) City of Sandy Springs Development Authority
- 41) Classic Center Auth. of Clarke County
- 42) Clayton Center Community Service Board
- 43) Clayton Co. Pension Fund
- 44) Clayton Co. Sheriff's Office
- 45) Coastal Heritage Society
- 46) Cobb Center Community Service Board
- 47) Cobb County-Marietta Water Auth. Pension
- 48) Colleton County Commission on Drug & Alcohol Abuse
- 49) Columbia Development Corp.
- 50) Columbia Empowerment Zone
- 51) Columbia Housing Development Corp.
- 52) Columbus County Tourism Development Authority
- 53) Community Housing Services Agency (CHSA)
- 54) Convention and Visitors Bureau of Dunwoody
- 55) Crisp Co.- Cordele Industrial Development Authority
- 56) Crisp Co.- Cordele Industrial Development Council
- 57) Cumberland Community Improvement District
- 58) Decide DeKalb
- 59) DeKalb County Public Library
- 60) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 61) Development Authority of City of Roswell
- 62) Development Authority of Lumpkin County
- 63) Development Authority of Peachtree City
- 64) Development Authority of Warner Robins
- 65) Downtown Atlanta Revitalization
- 66) Downtown Chattanooga Alliance
- 67) East Alabama Regional Planning & Development Comm
- 68) Eau Development Corporation
- 69) E.G. Fisher Public Library
- 70) Ensor Forest Apartments
- 71) Fairfield County Library
- 72) Fayette County Development Authority
- 73) Fifth Circuit Solicitor of Richland County
- 74) Florida Bar
- 75) Florida Bar Retiree Health Plan
- 76) Foundation for the Mental Health Center of NC Alab
- 77) Forsyth County Public Library
- 78) Georgia Charter Educational Foundation
- 79) Georgia Mountains Regional Commission
- 80) Georgia Pines Community Service Board
- 81) Georgia Ports Auth. DB & OPEB Plan
- 82) Georgia Ports Auth. Defined Contribution Plan
- 83) Grand Strand W&S Auth OPEB Plan
- 84) Griffin Spalding County Land Bank Authority
- 85) Gwinnett Civic/Cultural Center Operations
- 86) Gwinnett Convention and Visitors Bureau
- 87) Gwinnett County Development Authority
- 88) Gwinnett County Public Facilities Authority
- 89) Gwinnett County Public Library
- 90) Gwinnett County Recreation Authority

- 91) Hallandale Beach CRA
- 92) Halifax County Tourism Development Authority
- 93) Hardee County Industrial Development Authority
- 94) Heart of Georgia Altamaha Regional Commission
- 95) Hospital Authority of St. Marys
- 96) Housing Authority of Clayton County
- 97) Houston County Library System
- 98) Islamorada, City of Islands, Florida
- 99) Jacksonville, NC Tourism Development Authority
- 100) Jefferson Co. Economic and Industrial Dev Authority
- 101) Keep Peachtree City Beautiful Commission
- 102) Kennesaw State University Athletic Department
- 103) Lamar County Recycling Authority
- 104) Lawrence County Health Care Authority
- 105) Lebanon Senior Center
- 106) Legacy Community Health Services
- 107) Liberty Consolidated Planning Commission
- 108) Liberty County Development Authority
- 109) Live Oak Public Library
- 110) Lumpkin County Hospital Authority
- 111) Macon-Bibb County Land Bank Authority
- 112) Macon-Bibb County Urban Development Authority
- 113) Madison Tourism Development Authority
- 114) Manatee County Mosquito Control Dist
- 115) Manatee Technical Institute
- 116) Manchester Development Authority
- 117) MARTA/ATU Local 732 Employees Retirement
- 118) McIntosh Trail Community Service Board
- 119) McMinn County Library
- 120) McPherson Implementing Local Redev. Authority
- 121) McPherson Planning Local Redevelopment Authority
- 122) Mental Health Center of North Central Alabama
- 123) Meriwether County Industrial Development Authority
- 124) Metropolitan Planning Commission (MPC)
- 125) Miami Beach Employees Retirement Plan
- 126) Middle Flint Regional E-911 Authority
- 127) Middle Georgia Community Service Board
- 128) Milledgeville-Baldwin County Dev. Authority
- 129) Moore County Convention & Visitors Bureau
- 130) NE Corridor, LLC
- 131) Newton County Industrial Development Auth
- 132) North Charleston District
- 133) North Fulton Regional Radio Authority
- 134) Northeast Georgia Regional Commission
- 135) Northwest Florida State College Foundation
- 136) North Port Fire Pension
- 137) North Port Police Pension
- 138) Ocean Highway and Port Auth. of Nassau County
- 139) Oconee Center Community Service Board
- 140) Orangeburg Co. Development Commission
- 141) Orangeburg County Library
- 142) Palm Bay Police & Fire Pension Plan
- 143) Palm Tran Amalgamated Transit Union Pension
- 144) Palm Beach Gardens Firefighters Pension
- 145) Paulding County Industrial Development Authority
- 146) Peace River/Manasota Regional Water Supply Authority
- 147) Peachtree City Convention & Visitor's Bureau
- 148) Phoenix Center Community Service Board
- 149) Pooler Chamber of Commerce
- 150) Port Authority of Corpus Christi & Nueces County
- 151) Private Colleges and Universities Authority
- 152) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 153) Redevelopment Agency of Warner Robins
- 154) Richland County Libraries
- 155) Riverdale Downtown Development Authority
- 156) River's Edge Community Service Board
- 157) Saluda Nursing Center
- 158) Sandy Springs Hospitality Board
- 159) Santee-Lynches Reg. Council of Governments
- 160) Santee-Lynches Reg. Development Corp.
- 161) Sarasota General Employees Pension
- 162) Sarasota Firefighters Pension
- 163) Sarasota Police Officers Pension
- 164) Savannah Chatham County Land Bank Authority
- 165) Savannah Development & Renewal Authority
- 166) Seacoast Utility Authority
- 167) Serenity Behavioral Health Systems
- 168) South Carolina Centers of Economic Excellence
- 169) South Island Public Service District
- 170) SOWEGA Council on Aging
- 171) St. Augustine Municipal Firefighters Pension
- 172) Talbot County Development Authority
- 173) Toccoa-Stephens County Public Library
- 174) Trailer Estates (FL)
- 175) Two Notch Development Corp.
- 176) Tybee Island Maritime Academy
- 177) Vidalia Onion Committee
- 178) Walterboro-Colleton County Airport Commission
- 179) Waycross / Ware County Development Authority
- 180) West Jackson Fire District
- 181) Wilson County / Lebanon Development Board

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

- |                         |                      |                          |
|-------------------------|----------------------|--------------------------|
| 1. Aiken County         | 8. Camden County     | 15. City of Bainbridge   |
| 2. Athens-Clarke County | 9. Chatham County    | 16. City of Ball Ground  |
| 3. Augusta-Richmond Co. | 10. City of Aiken    | 17. City of Barnesville  |
| 4. Barrow County        | 11. City of Albany   | 18. City of Bloomingdale |
| 5. Berkeley County, SC  | 12. City of Americus | 19. City of Bradenton    |
| 6. Bertie County        | 13. City of Arcadia  | 20. City of Brunswick    |
| 7. Calhoun County       | 14. City of Ashburn  | 21. City of Butler       |

- |                             |                            |                             |
|-----------------------------|----------------------------|-----------------------------|
| 22. City of Byron           | 60. City of Lake Placid    | 98. City of Tybee Island    |
| 23. City of Callaway        | 61. City of Lawrenceville  | 99. City of Union City      |
| 24. City of Canton          | 62. City of Lebanon        | 100. City of Valdosta       |
| 25. City of Cartersville    | 63. City of Leesburg       | 101. City of Villa Rica     |
| 26. City of Cayce           | 64. City of Long Boat Key  | 102. City of Wildwood       |
| 27. City of Cedartown       | 65. City of Manchester     | 103. Columbia Co.           |
| 28. City of Clarksville     | 66. City of Mansfield      | 104. Crisp County           |
| 29. City of Clemson         | 67. City of Marco Island   | 105. DeKalb County          |
| 30. City of Clinton         | 68. City of Milledgeville  | 106. Floyd County           |
| 31. City of Clover          | 69. City of Monroe         | 107. Forsyth County         |
| 32. City of College Park    | 70. City of Morristown     | 108. Gates County           |
| 33. City of Colquitt        | 71. City of Naples         | 109. Greene County          |
| 34. City of Conyers         | 72. City of North Augusta  | 110. Halifax County         |
| 35. City of Cooper City     | 73. City of North Port     | 111. Lee County             |
| 36. City of Cordele         | 74. City of Palmetto       | 112. Liberty County         |
| 37. City of Covington       | 75. City of Perry          | 113. Lincoln County         |
| 38. City of Crystal River   | 76. City of Plant City     | 114. McIntosh County        |
| 39. City of Fairburn        | 77. City of Pooler         | 115. Mitchell County        |
| 40. City of Fayetteville    | 78. City of Port Wentworth | 116. Montgomery County      |
| 41. City of Fernandina      | 79. City of Powder Springs | 117. Monroe County          |
| 42. City of Forsyth         | 80. City of Reynolds       | 118. Moore County           |
| 43. City of Ft. Myers Beach | 81. City of Richmond Hill  | 119. Orange County          |
| 44. City of Garden City     | 82. City of Rock Hill, SC  | 120. Orangeburg County      |
| 45. City of Georgetown      | 83. City of Rockmart       | 121. Paulding County        |
| 46. City of Goose Creek     | 84. City of Rocky Mount    | 122. Richland County, SC    |
| 47. City of Griffin         | 85. City of Rome           | 123. Rockdale County        |
| 48. City of Gulfport        | 86. City of Roswell        | 124. Spalding County        |
| 49. City of Gulf Stream     | 87. City of Savannah       | 125. Talbot County          |
| 50. City of Haines City     | 88. City of Seneca, SC     | 126. Taylor County          |
| 51. City of Hendersonville  | 89. City of Social Circle  | 127. Walton County          |
| 52. City of Hinesville      | 90. City of St. Marys      | 128. Town of Black Mountain |
| 53. City of Islamorada      | 91. City of Stockbridge    | 129. Town of Chapin         |
| 54. City of Jackson         | 92. City of Suwanee        | 130. Town of Hemingway      |
| 55. City of Jacksonville    | 93. City of Thomasville    | 131. Town of Pamplico       |
| 56. City of Jefferson       | 94. City of Thunderbolt    | 132. Town of Selma          |
| 57. City of Johnsonville    | 95. City of Tifton         | 133. Town of Wilkesboro     |
| 58. City of Kingsland       | 96. City of Toccoa         | 134. Town of Winnsboro      |
| 59. City of Lagrange        | 97. City of Tuscaloosa     | 135. Village of Tequesta    |

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

- |                               |                             |
|-------------------------------|-----------------------------|
| 1) Athens-Clarke County       | 14) City of Jackson         |
| 2) Austell Natural Gas System | 15) City of Lagrange        |
| 3) Barrow County              | 16) City of Lawrenceville   |
| 4) City of Albany             | 17) City of Lebanon         |
| 5) City of Americus           | 18) City of Pensacola       |
| 6) City of Ashburn            | 19) City of Perry           |
| 7) City of Bainbridge         | 20) City of Rock Hill, SC   |
| 8) City of Cartersville       | 21) City of Rocky Mount, NC |
| 9) City of Clarksville        | 22) City of Social Circle   |
| 10) City of Colquitt          | 23) City of Thomasville     |
| 11) City of Cordele           | 24) City of Tifton          |
| 12) City of Covington         | 25) City of Toccoa          |
| 13) City of Fountain Inn, SC  | 26) Town of Winnsboro       |

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

- 1) Bristol Essential Services
- 2) City of Albany
- 3) City of Barnesville
- 4) City of Cartersville
- 5) City of Clewiston
- 6) City of Clinton
- 7) City of College Park
- 8) City of Fairburn
- 9) City of Forsyth
- 10) City of Griffin
- 11) City of Jackson
- 12) City of Lagrange

- 13) City of Lawrenceville
- 14) City of Mansfield
- 15) City of Morristown
- 16) City of Monroe
- 17) City of Rock Hill
- 18) City of Rocky Mount, NC
- 19) City of Seneca
- 20) City of Thomasville
- 21) Crisp County Power Commission
- 22) Town of Selma
- 23) Town of Winnsboro

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

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

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

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

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



Mauldin & Jenkins has served **over 725 governments** in the past several years, and **175** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO's Certificate of Excellence in Financial Reporting).



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

#### **Counties:**

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

#### **Cities:**

- 37) Polk
- 38) Richland, SC
- 39) Rockdale
- 40) Spalding
- 41) Wake, NC
- 42) Walton
- 43) Whitfield
- 44) Aiken, SC
- 45) Albany
- 46) Alpharetta
- 47) Americus
- 48) Apopka, FL
- 49) Austell
- 50) Avondale Estates
- 51) Ball Ground
- 52) Beaufort, SC
- 53) Black Mountain, NC
- 54) Bluffton, SC
- 55) Bradenton, FL
- 56) Bristol, TN
- 57) Brookhaven
- 58) Brunswick
- 59) Callaway, FL
- 60) Cartersville
- 61) Cayce, SC
- 62) Chamblee
- 63) Charleston, SC
- 64) Chamblee
- 65) Chapin, SC
- 66) Clarksville, TN
- 67) Clemson, SC
- 68) College Park
- 69) Conyers
- 70) Cooper City, FL
- 71) Covington
- 72) Decatur
- 73) Doraville
- 74) Douglasville
- 75) Dunwoody
- 76) Fayetteville
- 77) Fairburn
- 78) Forest Park
- 79) Forsyth
- 80) Garden City
- 81) Garner, NC
- 82) Georgetown
- 83) Griffin
- 84) Gulfport, MS
- 85) Haines City, FL
- 86) Hallandale Bch, FL
- 87) Hapeville
- 88) Hardeeville, SC
- 89) Hendersonville, NC
- 90) Hilton Head Island, SC
- 91) Hinesville
- 92) Holly Springs
- 93) Huntsville, AL
- 94) Jacksonville, NC
- 95) John's Creek
- 96) Juno Beach, FL
- 97) Kennesaw
- 98) Kiawah Island
- 99) Kingsland
- 100) Marco Island, FL
- 101) Lagrange
- 102) Lawrenceville
- 103) Longboat Key, FL
- 104) Milledgeville
- 105) Milton
- 106) Monroe
- 107) Morristown, TN
- 108) Morrow
- 109) Mount Pleasant, SC
- 110) Naples, FL
- 111) N. Augusta, SC
- 112) N. Charleston, SC
- 113) North Port, FL
- 114) Palmetto
- 115) Peachtree City
- 116) Perry
- 117) Plant City, FL
- 118) Pooler
- 119) Port Wentworth
- 120) Powder Springs
- 121) Prattville
- 122) Richmond Hill
- 123) Riverdale
- 124) Rockhill
- 125) Rockmart
- 126) Rocky Mount, NC
- 127) Rome
- 128) Roswell
- 129) St. Marys
- 130) Sandy Springs
- 131) Savannah
- 132) Social Circle
- 133) Stockbridge
- 134) Suwanee
- 135) Thunderbolt
- 136) Tarpon Springs, FL
- 137) Thomasville
- 138) Tuscaloosa, AL
- 139) Union City
- 140) Valdosta
- 141) Villa Rica
- 142) Zebulon, NC

**Boards of Education:**

143) Atlanta Public Schools  
 144) Beaufort County Schools  
 145) Bibb County Schools  
 146) Cartersville City Schools  
 147) Cobb County Schools  
 148) Fayette County Schools  
 149) Fulton County Schools  
 150) Griffin-Spalding County Schools  
 151) Gwinnett County Schools  
 152) Horry County Schools  
 153) Lee County School District  
 154) Marietta City Schools  
 155) Putnam County Schools  
 156) Richland Co. School District One  
 157) Savannah-Chatham County Schools

**State Governmental Entities:**

158) Ga. Environ. Fin. Auth. (GEFA)  
 159) Ga. Ports Authority

**Other Governmental Entities:**

160) Beaufort Jasper Water & Sewer Authority  
 161) Cape Fear Public Utility Authority  
 162) Central Savannah River Area Regional Comm.  
 163) Charleston Water System  
 164) Clayton County Water Authority  
 165) Cobb County - Marietta Water Authority  
 166) Emerald Coast Utilities Authority  
 167) Greenville Technical College  
 168) Greenville Water System  
 169) Greenwood Commissioners of Public Works  
 170) Greer Commission of Public Works  
 171) Hartsfield-Jackson International Airport  
 172) Henry County Water Authority  
 173) Lowcountry Regional Transportation Authority  
 174) Macon Water Authority  
 175) Mount Pleasant Waterworks  
 176) North Charleston Sewer District  
 177) Onslow Water & Sewer Authority  
 178) Port of Corpus Christi Authority  
 179) Public Building Authority of Knox Co. & Knoxville  
 180) South Florida Transportation Authority  
 181) Tampa Bay Water Authority

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

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

## PAFR Experience

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

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

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



## Municipal Bond Experience

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

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

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

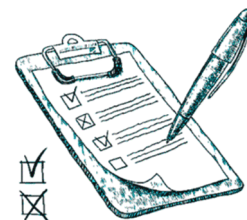
Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$100,000,000.

Governmental Entity	Amount	Governmental Entity	Amount
1 Jefferson County	2,512,564,000	25 City of Pensacola	173,600,000
2 South Car. Transportation Infrastructure Bank	1,408,180,000	26 City of Marco Island	173,000,000
3 Georgia Ports Authority	1,328,668,000	27 City of Sandy Springs	172,230,000
4 Gwinnett County Board of Education	1,171,193,000	28 Charleston County Airport District	172,000,000
5 DeKalb County	1,051,950,000	29 City of College Park	165,683,000
6 Tampa Bay Water	998,700,000	30 Atlanta Development Authority	164,277,000
7 City of Huntsville	738,933,000	31 City of Savannah	151,712,000
8 Gwinnett County	727,267,000	32 Henry County Water & Sewere Authority	151,021,000
9 Charleston Water System	605,734,000	33 Douglas County Board of Education	132,690,000
10 Augusta-Richmond County	549,068,000	34 Clayton County Water Authority	130,018,000
11 Richland County District 1	408,840,000	35 City of Charleston	126,518,000
12 Forsyth County	396,049,000	36 City of Alpharetta	120,985,000
13 Emerald Coast Utilities Authority	378,200,000	37 Macon-Bibb County	111,774,000
14 Henry Coultry Board of Education	370,827,000	38 Columbus Consolidated Government	109,870,000
15 Hamilton County, Tennessee	360,180,000	39 South Carolina Dept. of Transportation	109,839,000
16 Forsyth County Board of Education	359,256,000	40 Islamorada, Village of islands	99,900,000
17 Richland County	342,177,000	41 Rockdale County	93,346,000
18 Paulding County	312,923,000	42 Clayton County	86,864,000
19 Electric Power Board of Chattanooga	280,000,000	43 City of Hallandale Beach	85,400,000
20 GA Higher Education Facilities Auth. (GHEFA)	232,019,000	44 Summer School District	80,000,000
21 Beaufort County	218,159,000	45 Orange County, North Carolina	78,429,000
22 Athens-Clarke County	214,831,000	46 Macon Water Authority	76,806,000
23 City of Decatur	179,959,000	47 Atlanta Public Schools	76,740,000
24 City of Tuscaloosa	177,068,000		<b>\$ 18,165,447,000.00</b>

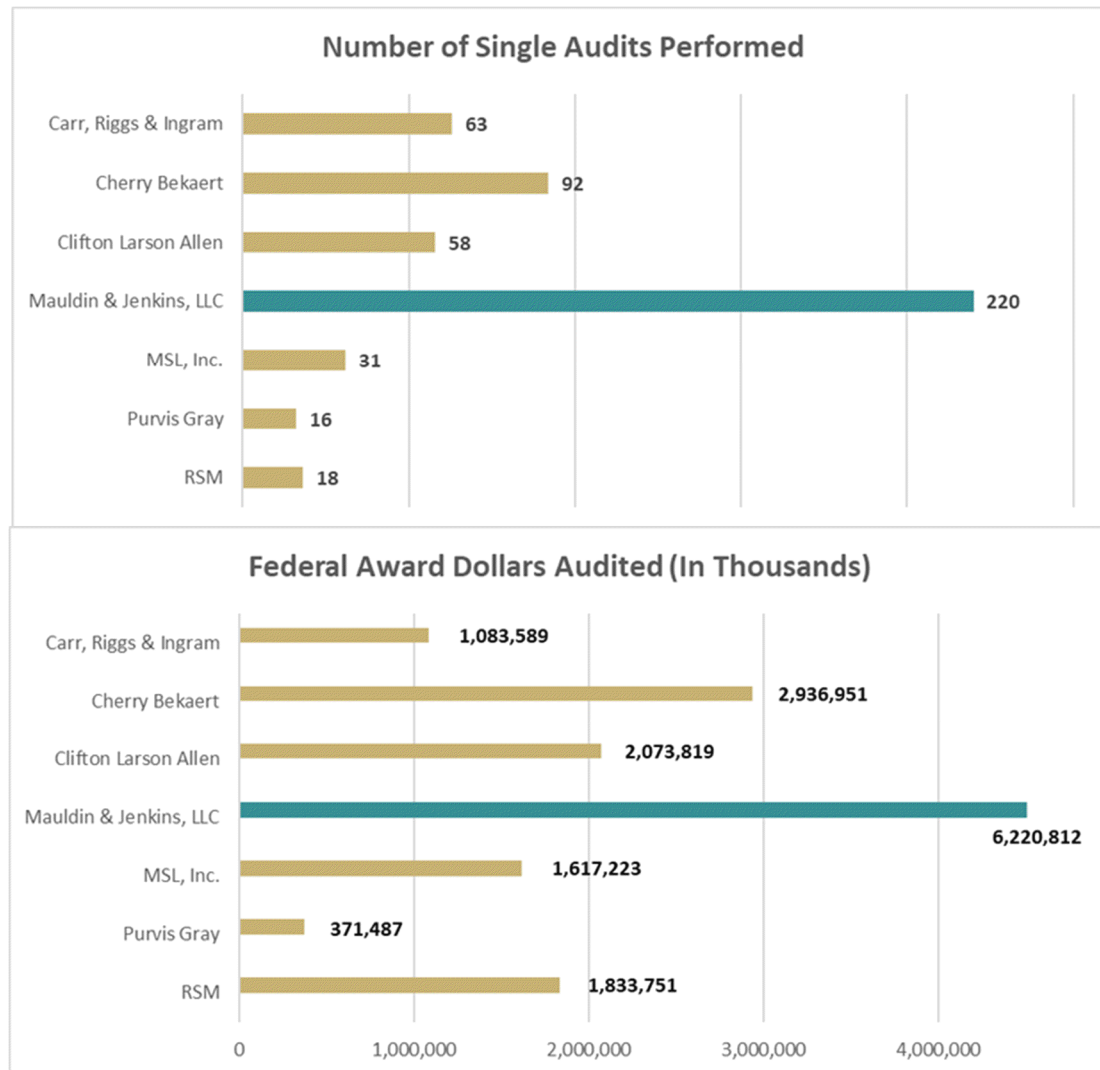
## Audits of Federally Funded Programs (Single Audits)

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and



- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



*The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.*

#### Governmental Attestation Services

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

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

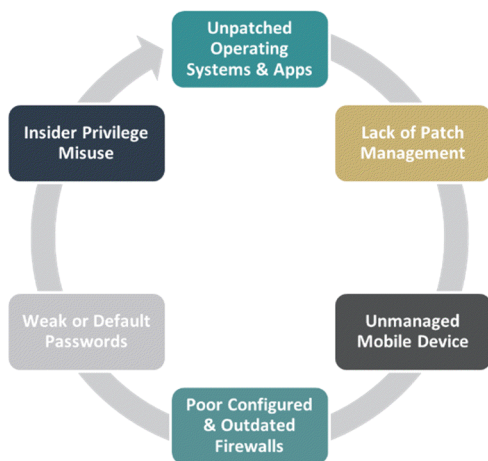
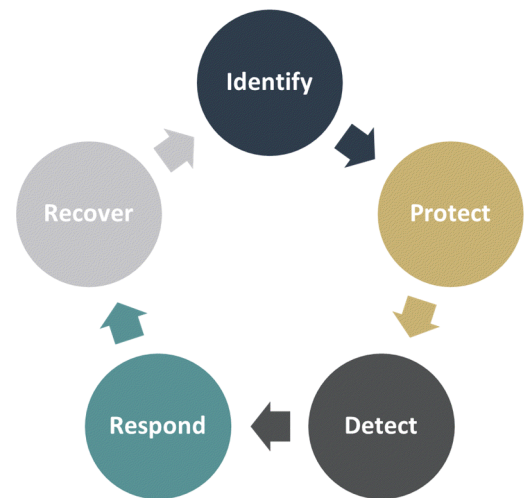
## Governmental IT Solutions

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

### Cybersecurity Framework Engagements

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

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



### System Vulnerability Assessments Engagements

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

## Penetration Testing Engagements

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



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

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

## Governmental Advisory Services

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



## Tax Resolution Services

Our Tax Controversy Resolution team has helped many government clients who prepare and file their own tax returns in resolving their penalty matters with the IRS. Common employment forms filed in-house by government entities include Forms W-2, 1099-MISC, 1099-NEC, 941, 1094C and 1095C. Now that the IRS has resumed collection notice mailing after the pandemic suspension, more and more government entities are receiving IRS notices with penalty assessments. We assist government clients in IRS correspondence and have been highly successfully in penalty removal.

The reasons for an IRS notice can vary. The IRS will assess penalties for multiple reasons including missing forms, late-filed forms, late payments, incorrect entries, misapplied payments, and unsigned returns. These inadvertent errors can result in penalty assessments by the IRS ranging from thousands to millions of dollars. When a notice is received, the taxpayer must promptly communicate with the IRS to resolve their tax matter for which the penalty was assessed.

Government entities can be faced with multiple tax issues triggered by IRS notices. No matter the issue, our Tax Controversy Resolution team is equipped with the resources and experience necessary to successfully represent government clients before the IRS to both ensure compliance with tax laws and removal of all wrongfully assessed penalties.

## Similar Clients

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

### 1) City of Sandy Springs, Georgia

<b>General Information</b>	City with population of approx. 100,000. Assets and revenues of approx. \$880 million and \$197 million. Component units audited. ACFR prepared and GFOA Certificate awarded.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG).
<b>Dates</b>	June 30, 2005 through present
<b>Partners</b>	Josh Carroll and Adam Fraley
<b>Total Hours</b>	400 hours
<b>Contact Information</b>	Toni Carlisle, Finance Director - (770) 206-1458, tcarlisle@sandyspringsga.gov



## 2) City of Lawrenceville, Georgia

<b>General Information</b>	City with population of approx. 32,000. Assets and revenues of approx. \$560 million and \$335 million. ACFR prepared and GFOA Certificate awarded.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG).
<b>Dates</b>	June 30, 2007 through present
<b>Partners</b>	Josh Carroll and Meredith Lipson
<b>Total Hours</b>	400 hours
<b>Contact Information</b>	Keith Lee, Finance Director - 678-407-0798, keith.lee@lawrencevillega.org

## 3) City of Brookhaven, Georgia

<b>General Information</b>	City with population of approx. 60,000. Assets and revenues of approx. \$420 million and \$75 million. Component units audited. ACFR prepared and GFOA Certificate awarded.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG).
<b>Dates</b>	December 31, 2013 through present
<b>Partners</b>	Josh Carroll and Adam Fraley
<b>Total Hours</b>	400hours
<b>Contact Information</b>	Oscar Medina, Finance Director – 404-637-0479, Oscar.medina@brookhavenga.gov

## 4) City of Chamblee, Georgia

<b>General Information</b>	City with population of approx. 32,000. Assets and revenues of approx. \$130 million and \$42 million. Component units audited. ACFR prepared and GFOA Certificate awarded.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG).
<b>Dates</b>	December 31, 2008 through present
<b>Partners</b>	Josh Carroll
<b>Total Hours</b>	275 hours
<b>Contact Information</b>	Julie Pero, Finance Director – 470-395-2323, jpero@chambleega.gov



### 5) *City of Suwanee, Georgia*

<b>General Information</b>	City with population of approx. 21,000. Assets and revenues of approx. \$165 million and \$33 million. ACFR prepared and GFOA Certificate awarded.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG).
<b>Dates</b>	June 30, 2005 through present
<b>Partners</b>	Josh Carroll
<b>Total Hours</b>	175 hours
<b>Contact Information</b>	Amie Sakmar, Director of Finance – 770-904-2797, amie@suwanee.com

## Specific Audit Approach

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

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

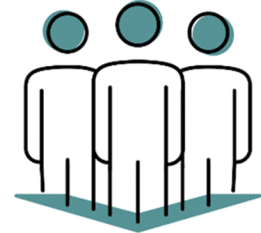


The below time frames are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the table below, we want to work with City personnel in an effective manner. We intend to do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

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

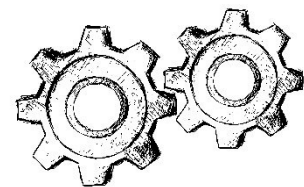
### Segment I - Planning and Interim Procedures:

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



### Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;



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

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

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



### Level of Staff and Number of Hours

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

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

Based on the City's request for proposal, we have also prepared a schedule, including level of staff and number of hours to be assigned, to each proposed segment of the engagement, which is representative of the expected 2025 audit in the following tabular presentation:

Segmented Hours by Staff Level					
Segments	Engagement Team Members by Level				
	Partner	Manager	Senior	Staff	Total
Segment I - Planning and Interim Procedures	5	10	10	10	35
Segment II - Final Audit Fieldwork Procedures	10	15	45	40	110
Segment III - Review, Completion & Delivery Procedures	20	25	45	40	130
<b>Total Engagement</b>	<b>35</b>	<b>50</b>	<b>100</b>	<b>90</b>	<b>275</b>

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

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

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

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

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

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

## High Percentage of Partner & Manager Involvement

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

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

## Sample size and the extent to which statistical sampling is to be used in the engagement

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

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

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

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

## Extent of the Use of EDP Software

### Dynamic Audit Solution in Development

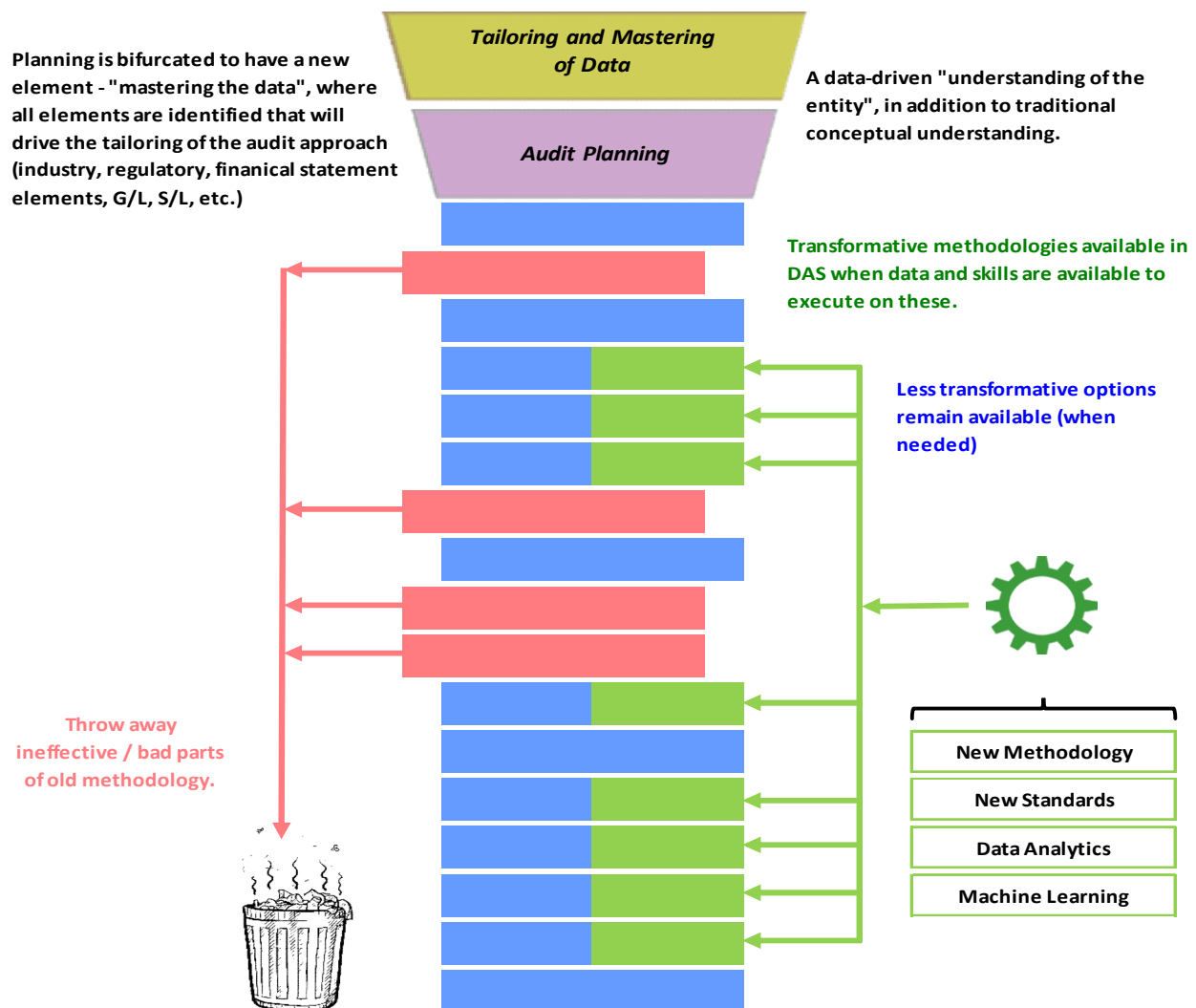
Mauldin & Jenkins is one of only 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). The DAS is a transformational audit methodology brought to life through an innovative, cloud-based technology solution. It includes the AICPA evolving the auditing standards and creating new innovative audit methodologies to advance the financial statement audit using evolving technologies. This project is on-going and was started in 2018. It is estimated to be completed in the next one to two years. Below is a picture of how the audit methodology will involve: the addition of a step prior to or during the planning phase of the audit in which we will “tailor and master” the auditee’s data, remove old outdated audit procedures, and add transformational audit procedures (data analytics, AI, and Machine Learning).

The DAS will be an interactive tool with a “guided audit engagement process”. The auditee and auditor will both have access to the tool with requests for information being made through the tool along with responses and



uploaded data. The confirmation process, including the use of confirmation.com, will be integrated with the DAS tool. Both auditee and auditor would be able to see progress and status updates using the tool creating a collaborative environment for bringing the audit to conclusion. Many functions, forms, and even financial statements within the tool will be "smart" forms, with data being input only once and populating in many places throughout the audit documentation – making for an efficient and effective audit. Given the timeframe of the request for proposal, it is expected that this transformational new audit tool will be utilized on the audit of the City in later years of the initial contract period.

The following diagram attempts to animate the above thoughts.



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

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



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

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

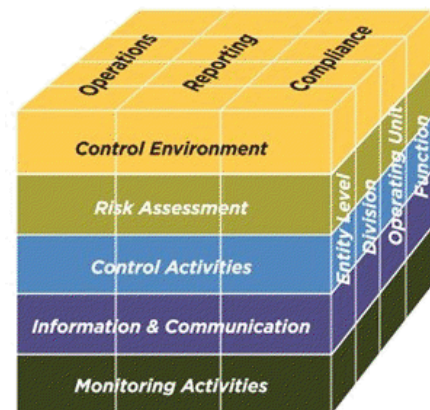
Types of analytical procedures employed will include:

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

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

## Approach to be Taken to Gain and Document an Understanding of the City's Internal Control

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



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

In our understanding of the City's internal control structure, we will obtain knowledge about:

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

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

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

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

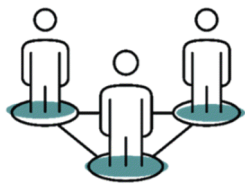
- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based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



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

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

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530 Audit Sampling indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample.



Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

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

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

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

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

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

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

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

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

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

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

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

## Identification of Anticipated Potential Audit Problems

### Single Audits



Single audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the Federal government. Since 2020, we have seen a significant amount of new Federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act (“CARES”), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a single audit is required. However, we do believe that with proper planning and

communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance, and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA's Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the Federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the Entity as a recipient of any of this new funding.

## Other Potential Problems



In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the City's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting & reporting issues.

- **Step 1:** Define and understand the issue through discussion with the City's management and verified audit information.
- **Step 2:** Make an initial assessment of the impact of alternative accounting treatments.
- **Step 3:** If the impact has significant potential, gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- **Step 4:** Discuss with City staff the Firm's preferred position and rationale.
- **Step 5:** Resolve the issue.



# Report Format

## INDEPENDENT AUDITOR'S REPORT

**The Honorable Mayor and Members  
of the City Council of the  
City of Dunwoody, Georgia**

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dunwoody, Georgia (the "City") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dunwoody, Georgia, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of a Matter – Change in Accounting Principle***

As discussed in Note 18 to the financial statements, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*, as of January 1, 2024. These standards significantly changed the reporting of the City's major funds and compensated absences liability. Our opinions are not modified with respect to these matters.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibility***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP Basis), and Hotel/Motel Tax Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP Basis) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds as required by Official Code of Georgia 48-8-121, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work

performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated [REPORT DATE] on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

[CITY, STATE]  
[REPORT DATE]

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

**Honorable Mayor and Members  
of City Council  
City of Dunwoody, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregately discretely presented component units, each major fund, and the aggregate remaining fund information of City of Dunwoody, Georgia (the "City"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated [REPORT DATE]. Our report includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*, and Statement No. 101, *Compensated Absences*.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[CITY, STATE]  
[REPORT DATE]



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

**Honorable Mayor and Members  
of City Council  
City of Dunwoody, Georgia**

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Dunwoody, Georgia's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that

is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregately discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dunwoody, Georgia as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated [REPORT DATE], which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

[CITY, STATE]  
[REPORT DATE]

## Additional Information of Value Added Services

### Upcoming GASB Statements

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

**Statement No. 103, *Financial Reporting Model Improvements***

**Statement No. 104, *Disclosure of Certain Capital Assets***

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

**Revenue and Expense Recognition**

**Going Concern Uncertainty and Severe Financial Stress**



### Free Continuing Education for Governmental Clients

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

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

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

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- Capital Asset Accounting Processes and Controls
- Coaching and Mentoring
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
- Cybersecurity Risk Management
- Detecting Fraud in Revenues and Expenditures
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB No. 96, SBITAs
- GASB No. 100, Accounting and Error Corrections
- GASB No. 101, Compensated Absences
- GASB No. 102, Certain Risk Disclosures
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Navigating IRS Communications with Success
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



## Governmental Newsletters



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

In the past several years, the following topics have been addressed in our newsletters:

- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Changes to FEMA's Disaster Recovery Grant Program
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Financial Data Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- GASB No. 100, Accounting Changes and Error Corrections
- General Data Protection Regulation (GDPR)
- GFOA announces new COA Submission Requirement
- Grants Management
- IRS Imposing ACA Penalties – Including to Governmental Entities
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding

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

**Wesley Ropp,**

**Charleston Water System,  
Chief Financial Officer**



- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

## Auditor's Discussion & Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government. We believe such communication is a key to providing timely value-added service to our clients.

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



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

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

## Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman



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

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

"Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair," said Financial Accounting Foundation Chairman Kathy Casey in a statement. "He brings

extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership.”

## Closing

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

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



**770-714-6888**

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



4800 Ashford Dunwoody Road  
Dunwoody, Georgia 30338  
dunwoodyga.gov | 678.382.6700

APPENDIX C  
PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Scope of Services Required.

**Signature of Official:**

A handwritten signature in blue ink, appearing to read "Josh Carroll", is written over a horizontal line.

**Name (typed):**

Josh Carroll

**Title:**

Partner

**Firm:**

Mauldin & Jenkins, LLC

**Date:**

November 21, 2025



APPENDIX D  
PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Georgia laws with respect to foreign (non-state of Georgia) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Dunwoody.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

**Signature of Official:**

**Name (typed):**

Josh Carroll

**Title:**

Partner

**Firm:**

Mauldin & Jenkins, LLC

**Date:**

November 21, 2025



4800 Ashford Dunwoody Road  
Dunwoody, Georgia 30338  
dunwoodyga.gov | 678.382.6700

## APPENDIX F

### City of Dunwoody, Georgia **CONTRACTOR AFFIDAVIT AND AGREEMENT**

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. §13-10-91 (b) (1), stating affirmatively that the individual, firm, or corporation which is engaged in the physical performance of services on behalf of the City of Dunwoody has registered with and is participating in a federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period, and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91 (b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

105410

EEV/ Federal Work Authorization User Identification Number

9 / 16 / 2014

Date of Authorization

Name of Contractor Mauldin & Jenkins, LLC

Name of Project Financial & Compliance Audit Public Employer City of Dunwoody, Georgia

I hereby declare under penalty of perjury that the foregoing is true and correct.

  
BY: Authorized Officer or Agent

Josh Carroll, Partner

Printed Name and Title of Authorized Office or Agent

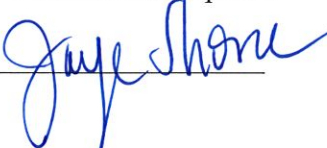
SUBSCRIBED AND SWORN

BEFORE ME ON THIS THE

21<sup>st</sup> DAY OF November 2025

Notary Public

My Commission Expires:







**RFP 25-06 Addendum 1**

**November 13, 2025**

**Questions and Answers:**

1. I noticed a discrepancy in the due date for proposals. Page 1 of the RFP states proposals must be received by 2:00 PM on November 21, 2025, while Page 17 states 2:00 PM on November 17, 2025. Could you please clarify the due date?

Submission of proposal is required to be received by 2:00 P.M., November 21, 2025.