



# Agenda Request Form

Meeting Date	Agenda Item Number
January 15, 2026	Action Item 2

**Title**  
Appointment of HB845 Auditor

**Requested Action**  
School Board Consideration for Appointment of Recommended HB845 Auditor

**Summary Explanation and Background**  
Pursuant to HB845 which was approved by the Cherokee County Legislative Delegation and Georgia General Assembly during the 2025 session, the School Board is required to appoint an auditor from a list of nominations provided by the Delegation.  
  
Carr, Riggs and Ingram, LLC, was the sole nominee on the list. Staff has contacted the firm and requested a qualifications, scope of work and cost estimate to conduct the one- and five-year performance and financial audits.

**Financial Impact**  
\$3.2 Million Over Five Years

**Exhibits: (List)** Enter URL below  
Scope of Work

Source of Additional Information	Open URL
Mary Elizabeth Davis, PhD	770.479.1871
Tyler Gwynn	770.479.1871
Kenneth Owen	770.479.1871

# Professional Services for Cherokee County Board of Education

January 7, 2026

CRI Advisors, LLC  
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Melbourne, FL 32940  
Phone: 321.255.0088  
Fax: 386.336.4189

**Submitted by**  
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CRI ADVISORS, LLC

†This is not a CPA Firm.

\*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

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# TABLE OF CONTENTS

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TRANSMITTAL LETTER	1
FIRM BACKGROUND & QUALIFICATIONS	4
REFERENCES	22
APPROACH / METHODOLOGY	24
YOUR SOLUTION TEAM	41
PRICING & COST ESTIMATE	47
ADDITIONAL SERVICES	49
CONSTRUCTION CONSULTING SERVICES	50
INFORMATION TECHNOLOGY SERVICES	57
FORENSIC SERVICES	59
APPENDIX A	60
RESUMES	61

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Dear Cherokee County Board of Education:

Carr, Riggs & Ingram, L.L.C. (CRI), appreciates the opportunity to provide comprehensive internal audit services to the Cherokee County Board of Education ("the School Board"). We understand that the School Board was required by the State of Georgia House Bill 845 to appoint an internal auditor to conduct one and 5 year performance and financial audits of the school system and its departments, offices, and activities to independently determine compliance with HB845. Recognizing that the requirements as stated within HB845 are not fully aligned with industry standards and guidelines for an internal audit function as described below, this proposal presents our approach to providing internal audit services as the School Board's outsourced internal audit function in an effort to comply with HB845. As part of the scope of our internal audit services, we will submit an annual report to the School District and each member of the General Assembly representing all or part of the Cherokee County School District, indicating internal audits completed, major findings, corrective actions taken by administrative managers and any significant findings which we determine have not been fully addressed by management in compliance with HB845.

#### **RISK ASSESSMENT AND INTERNAL AUDIT APPROACH**

Our internal audit methodology leverages a risk-based approach to ensure internal audit resources are focused on areas of highest exposure and strategic importance. Our methodology aligns with the Institute of Internal Auditors (IIA) Standards and the Committee of Sponsoring Organizations (COSO) Internal Control – Integrated Framework, both of which emphasize risk assessment as a cornerstone of effective governance and internal controls.

In line with the IIA standards, we develop our internal annual audit plan (list of internal audits) based on a documented risk assessment. This process involves identifying the audit universe, evaluating risks by likelihood and impact, and prioritizing internal audit engagements accordingly. Input from senior management and the board is essential, and plans are updated periodically to reflect emerging risks.

COSO's framework integrates risk assessment within its five components—Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring. Risk assessment focuses on identifying and analyzing risks that could impede organizational objectives, forming the basis for designing and evaluating internal controls. Internal audit applies COSO principles to assess control effectiveness and ensure alignment with entity-wide risk assessment.

Our tailored internal audit approach utilizes both frameworks as a guide. We leverage COSO to evaluate control design and effectiveness and IIA's risk-based planning to prioritize internal audit activities. See detailed description of our risk assessment and internal audit methodology in Approach / Methodology section below.

#### **BEST FIT TO MEET YOUR NEEDS**

At CRI, we pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing a competitive advantage. Our firm-wide governmental team has experience providing our services to more than 500 separate entities annually, which includes over 100 municipalities, nearly 50 counties, **100 school districts**, and over 30 state agencies last year alone. We are a proud recipient of the Single Audit Resource Center (SARC) award for excellence in knowledge, value, and overall client satisfaction and spent considerable time understanding and educating government accounting practitioners on the new Uniform Guidance. In addition, several members of our team participate on committees of various standard setting bodies, giving us advanced notification of upcoming standards and allowing us to help shape the standards and implementation guidance. We share this information with all our clients.

## **INVESTMENT IN YOU**

Our investment starts on “Day 1” as your assigned team begins with our proven, streamlined process and continues throughout the relationship. In addition to providing efficient services, CRI will be a reliable resource for the School District - providing ideas to improve performance and/or strengthen controls, summaries and guidance on upcoming standards, and answers to technical questions. Our proven, streamlined process minimizes your time and disruption. At CRI we believe success is measured by translating complex concepts into client solutions.

## **DEDICATED TEAM**

At CRI, our dedicated team of over 2,000 professionals, including over 400 key partners, aligns their expertise with your specific needs, ensuring seamless service from the start. This allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs. Your key team has relevant experience in the areas of internal audit, including, but not limited to, conducting risk assessments and developing, updating and implementing audit plans, and conducting internal audits. In addition, the team has expertise in the areas of information technology general controls, cybersecurity, construction audits, contract compliance, grant management and compliance, forensic services, and can provide additional subject matter expertise and resources when needed.

## **EQUILIBRIUM**

CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the “Top 25” and serves clients within all fifty states. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

## **EXPERIENCE**

Your proposed CRI team has individually and/ or collectively successfully served as co-sourced or outsourced internal auditors for several entities including, but not limited to, Atlanta Public Schools, Georgia, the School Board of Broward County, FL (6th largest in the Country), the School Board of Hillsborough County, FL, (7th largest in the Country) the School Board of Orange County, FL, (8th largest in the Country), the School Board of Palm Beach County, FL (10th largest in the Country), the School Board of Manatee County, FL, the School Board of Pinellas County, FL and the School Board of Sarasota County, FL. We have provided internal audit and consulting services to four out of the ten largest public schools in the country. Our services include: entity-wide risk assessments, numerous internal audits, operational assessments and compliance audits, as well as over a 800 construction cost verification projects for school boards. See sample of school boards served by the Firm in the experience table below.

## **ACTIVE PARTNER PARTICIPATION**

Collectively, our partners deliver expertise derived from more than 7,500 years of business experience, focusing on delivering solutions that translate complex concepts into actionable insights. With this level of talent, our hands-on, working partners “show up” to convey our genuine commitment to your success. We strive to become one of your trusted advisors by understanding your business and proactively contributing to your success. Robert L. Broline, Jr., as your engagement partner, is authorized to make representations for the firm. He can be reached via email at [rbroline@criadv.com](mailto:rbroline@criadv.com) or by phone at 321-426-3026.

## **SIMPLIFIED SOLUTIONS**

While our 500+ cumulative partner certifications are an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we’re here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention to improve services to our clients. Our CRI vSTAR™ process provides a transformational approach to client service by encompassing every service we offer in a completely virtual format. Regardless of physical location, our processes are designed to provide clients with increased efficiencies, reduced travel costs, and crisis-proofing for business functions.

### CAPACITY

While CRI performs a plethora of governmental services nationwide, our large staff and efficient organization allows us to complete our work in a timely manner. We have also consulted our forecasted calendar with staff availability and are confident we can provide the services requested in a timely manner. We have a large office in Atlanta. William Minch, located in our Atlanta office, is your relationship partner. He will work with Rob to coordinate the use of local staff resources as needed.

### GOVERNMENTAL EXPERTISE

Our CRI partners teach many of the courses and author much of the material utilized by CPAs across the country. Robert L. Broline, Jr. has presented continuing education sessions including but not limited to entity-wide risk assessments, internal audit risks and controls, fraud risks and controls, internal audits, operational assessments, and construction project fiscal management. Rob has spoken on these topics to various organizations, including the Government Finance Officers Association, Association of College and University Auditors, Florida Association of School Business Officials, and the Florida Government Finance Officers Association.

Professional standards require our contracts to include specific accounting language; therefore, CRI will also provide a master services agreement / engagement letter for signature. This must be signed prior to the commencement of any projects.

We look forward to providing our proven and trusted solutions to the Cherokee County Board of Education.

Sincerely,



Robert L Broline, Jr. CPA, CCA  
Partner, CRI Advisors, LLC  
Partner, Carr, Riggs & Ingram, L.L.C.



# FIRM BACKGROUND & QUALIFICATIONS



# FIRM BACKGROUND & QUALIFICATIONS

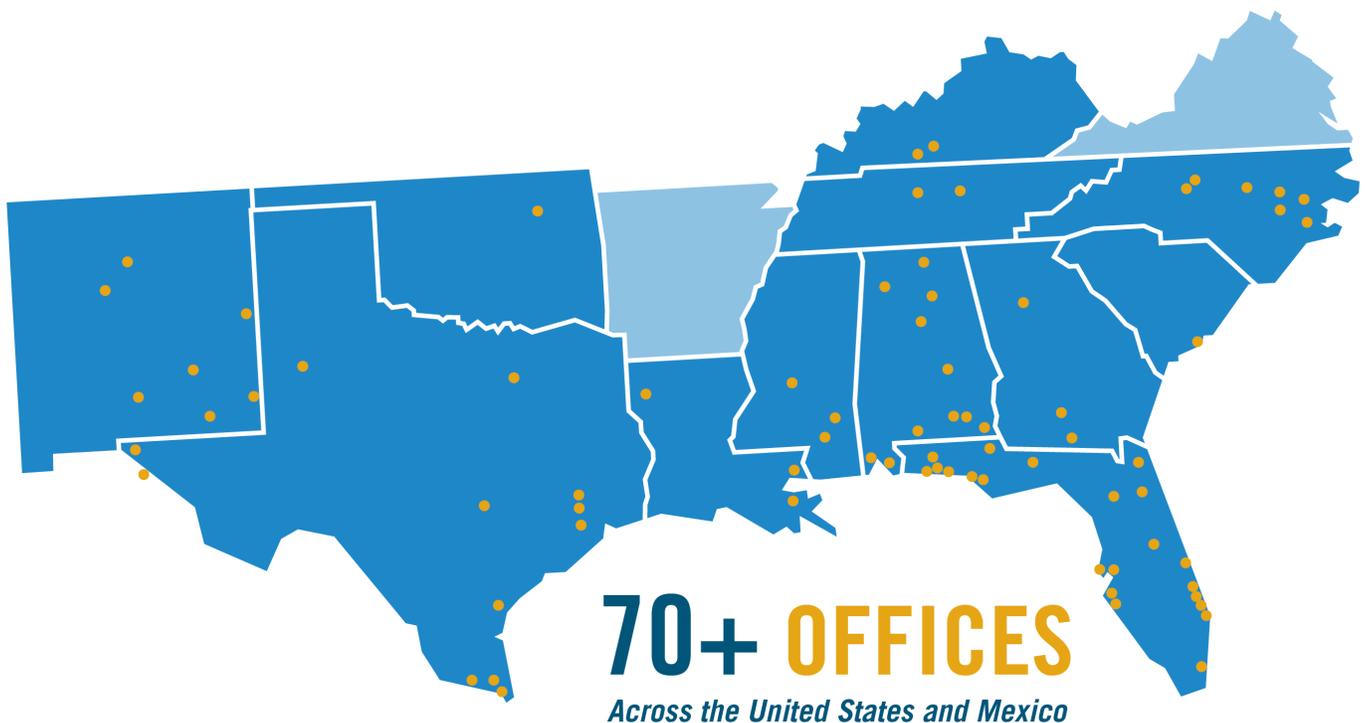
## CRI FIRM SIZE & HISTORY

Stretching from New Mexico to North Carolina, Carr, Riggs & Ingram (CRI) is a top 25 nationally ranked full-service accounting and advisory firm serving more than 100,000 clients in all 50 states. CRI's industry specializations include governments, construction, banking/financial institutions, healthcare, insurance, not-for-profits, and manufacturing and distribution.

CRI offers traditional and specialized services including audit and assurance, business consulting and support, forensic accounting, IT auditing, retirement plan auditing, SEC compliance, business valuation, tax planning, tax compliance, and trusts and estates work. Additionally, CRI's portfolio companies deliver service organization control (SOC) reports, data analytics, investment banking, business consulting, retirement plan administration services, wealth management, payroll management, and trust and estate services.

CRI is governed by a seven-member executive committee. The day-to-day governance is handled by our CEO, Chad Pinson along with our corporate team. CRI is structured by industry line to allow for our professionals to focus on the industries that best fit their talents and interest.

This industry line focus and firm-wide structure has allowed for our teams to consistently exceed the expectations of clients. Founded in 1997, CRI now boasts more than 2,000 professionals and over 400 partners who pride themselves on superior client service, respect, and integrity. We invite you to learn more about CRI by visiting [CRIadv.com](http://CRIadv.com).



# FIRM BACKGROUND & QUALIFICATIONS

## FIRM SIZE & RESOURCES

CRI is one of the fastest growing public accounting firms in the United States with over 2,000 professionals, more than 800 of whom are CPAs. Firm-wide, we have been performing government audit services since 1997 and are proud of our more than 710 professionals who dedicate their time to governmental audits. The graphic below further explains our operations overall.

**FOUNDED IN 1997** • **35+ MARKETS** across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25\* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance\* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.



**2,000+**  
PROFESSIONALS



**TOP 25\***  
**FIRM**  
*(as ranked by Accounting Today)*

**CRI FIRM VALUES:**

- CLIENT SERVICE.
- RESPECT.
- INTEGRITY.

**100,000+**  
CLIENTS



in all  
50 states



**25+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**



### SERVICES

Advisory  
Audit & Attest\*  
Tax

Captive Insurance  
Commercial Real Estate  
Construction  
Financial Institutions  
Government & Public Sector

### INDUSTRY EXPERTISE

Hospitals & Health Systems  
Insurance  
Manufacturing & Distribution  
Nonprofits  
Physician Groups  
Post-Acute Care  
Private Foundations  
Religious Organizations

### CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance\*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.



# APPROACH / METHODOLOGY

Our extensive government experience firm-wide is summarized below. This experience has given our team members an in-depth understanding of state and local government, the areas of concern, and areas in which these engagements differ from commercial or non-profit audit work.

## CRI'S GOVERNMENTAL EXPERTISE

Audit and Consulting Services for

**500+** governmental entities with annual revenues totaling **\$26 Billion**



**230+** single audits performed annually

Consulting and other agreed upon procedures engagements for **150+** government entities

 Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction

 Member of AICPA's Government Audit Quality Center



**Governmental Partner Designations**

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

**CLIENTS WITH ANNUAL REVENUES UP TO:**

 80+ School Districts **\$1.1 Billion**

 110+ Municipalities **\$1.8 Billion**

 75+ Agencies/Authorities **\$3 Billion**

# FIRM BACKGROUND & QUALIFICATIONS

## SAMPLE OF GOVERNMENTAL CLIENTS

The engagement team has extensive experience in performing similar internal audit services as outlined in the scope of services. Key members of the engagement team currently perform risk assessments and similar internal audit services for various governmental entities, including school district, cities, counties, and other entities. The table below is a list of active CRI clients (*work performed within the last 5 years*) and illustrates a sampling of CRI's extensive governmental experience.

CRI'S SAMPLE OF GOVERNMENT CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>School District Clients</b>						
Atlanta Public Schools, GA	N/A	N/A				X
Broward County Schools, FL	N/A	\$3.9B				X
Calhoun County School Board, FL	6	\$663K	X	X		
Manatee County School Board, FL	N/A	\$820M				X
Monroe County Public Schools, FL (Internal Accounts)	1	\$3M	X			
Nassau County School Board, FL	1	\$3.7M	X			
Northeast Regional School of Biotechnology and Agriscience, NC	3	\$2M	X	X		
Okaloosa County District School Board, FL	20	\$269M	X	X		
Orange County Public Schools, FL (Internal Accounts)	1	\$43M	X			
Okaloosa County District School Board, FL	20	\$269M	X	X		
Osceola County School District, FL	N/A	N/A				X
Palm Beach County Schools, FL	N/A	N/A				X
Pasco County School District School Board, FL	20	\$743M	X	X		X
Pinellas County School District School Board, FL	20	\$1.1B	X	X		X
Pitt County Board of Education, NC	7	\$334.4M	X	X	X	
Santa Rosa County School District School Board, FL	N/A	N/A				X
School Board of Highlands County, FL (Internal Accounts)	N/A	\$108.4M	X			
School Board of Sarasota County, FL	N/A	\$626M				X
Seminole County School District, FL	N/A	N/A				X
Walton County School Board, FL	9	\$2M				X

## FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF GOVERNMENT CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>County Government Clients</b>						
Alachua County, FL	31	\$270M	X	X	X	
Baker County, FL	37	\$29M	X	X		
Bay County, FL	31	\$199M	X	X	X	
Brevard County, FL	38	\$505M				X
Calhoun County, FL	33	\$25M	X	X		
Currituck County, NC	36	\$148M	X	X	X	
Dixie County, FL	30	\$18M	X	X		
Duval County / City of Jacksonville, FL	51	\$1.8B	X	X	X	
Flagler County, FL	61	\$186M	X	X	X	
Holmes County, FL	18	\$16M	X	X		X
Jackson County, FL	60	\$40M	X	X		
Levy County, FL	39	\$41M	X	X		
Manatee County, FL	45	\$682M	X	X	X	
Martin County, NC	24	\$38M	X	X		
Pamlico County, NC	15	\$49M	X	X		
Pasco County, FL	87	\$762M	X	X	X	
Putnam County, FL	52	\$87M	X	X	X	
Sarasota County, FL	210	\$839M	X	X	X	
St. Johns County, FL	99	\$293M	X	X	X	
Sumter County, FL	44	\$102M	X	X		
Walton County, FL	41	\$110M	X	X	X	X
Washington County, FL	92	\$27M	X	X		

# FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF GOVERNMENT CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>Municipal Government Clients</b>						
City of Bonifay, FL	5	\$6.8M	X	X		
City of Callaway, FL	6	\$13M	X	X	X	
City of Cocoa Beach, FL	N/A					X
City of Crest View, FL	N/A					X
City of Daytona Beach, FL	67	\$93M	X	X	X	
City of Destin, FL	6	\$13M	X	X	X	
City of Fellsmere, FL	18	\$5M	X	X		
City of Fort Lauderdale, FL	35	\$688M				X
City of Gainesville, FL	86	\$130M	X	X	X	
City of Groveland, FL	4	\$26M	X			
City of Gulfport, FL	14	\$17M	X		X	
City of Indian Harbour Beach, FL	7	\$13M	X			
City of Jacksonville/Duval County, FL	51	\$1.8B	X	X	X	
City of Lake Wales, FL	15	\$50M	X	X	X	X
City of Lake Worth Beach, FL	2	\$196M	X	X	X	
City of Maitland, FL	16	\$40M	X		X	
City of Melbourne, Florida / Melbourne Airport Authority, FL	24	\$159M	X	X	X	
City of New Port Richey, FL	10	\$40M	X	X	X	
City of Oak Hill, FL	1	\$2.6M	X			
City of Okeechobee, FL	6	\$6M	X			
City of Palatka, FL	10	\$18M	X	X	X	

# FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF GOVERNMENT CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>Municipal Government Clients (Continued)</b>						
City of Palm Bay, FL	31	\$129.5M	X			
City of Panama City Beach, FL	11	\$73M	X			
City of Parker, FL	2	\$3M	X	X		
City of Port St. Lucie, FL	28	\$596M	X	X	X	
City of Rockledge, FL	8	\$26M	X			
City of Sebastian, FL	17	\$36M	X	X	X	
City of Springfield, FL	5	\$6M	X	X		
City of Treasure Island, FL	9	\$15M	X		X	X
City of West Melbourne, FL	7	\$20M	X		X	
Ponte Vedra Beach Municipal Service District, FL	1	\$790K	X			
Santa Rose Island Authority, FL	1	\$7.5M	X			
Town of Beaufort, NC	19	\$25M				X
Town of Callahan, FL	2	\$1M	X	X		
Town of Ebro, FL	3	\$175K	X			
Town of Howey-in-the-Hills, FL	9	\$2M	X	X		
Town of Indialantic, FL	6	\$3M	X			
Town of Indian River Shores, FL	9	\$7M	X			
Town of Orchid, FL	1	\$1M	X			X
Town of Sewall's Point, FL	3	\$6M	X			
Town of Williamston, NC	10	\$15M	X	X		

# FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF GOVERNMENT CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>Other Government Clients</b>						
Belfast-Patetown Sanitary District, NC	1	\$3.5M	X			
Brookstone Community Development District, FL	3	\$1.9M	X			
City Gate Community Development District, FL	2	\$360K	X			
Clerk of the Circuit Court and Comptroller Martin County, FL	2	\$6.7M	X			
Destin Fire Control District, FL	2	\$6M	X			
Eastern Wayne Sanitary District, NC	1	\$4M	X			
Eastpoint Water & Sewer District, FL	1	\$1.2M	X			
Emerald Lakes Community Development District, FL	3	\$39K	X			
Florida Ports Financing Commission, FL	2	\$1.4M	X	X	X	
Florida Prepaid College Board, FL	4	\$40M	X			X
Florida State Fair Authority, FL	1	\$17M	X			
Hammock Bay CDD, FL	2	\$300K	X			
Heritage Pines CDD, FL	1	\$185K	X			
Holley-Navarre Fire District, FL	3	\$6M	X			
Jacksonville Port Authority, FL	N/A	N/A				X
Lakewood Ranch Stewardship District, FL	3	\$33M	X			
Manatee County Florida Housing Finance Authority, FL	1	\$1M	X			

# FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF GOVERNMENT CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Internal Audit/ Consulting
Other Government Clients (Continued)						
Melbourne-Tillman Water Control District, FL	1	\$2M	X			
Mid Bay Bridge Authority, FL	1	\$18M	X			
Miami-Dade Airport Department, FL	N/A	N/A	X			
Naples Reserve Community Development District, FL	2	\$1.8M	X			
North Bay Fire District, FL	2	\$3.9M	X			
Northwestern Wayne Sanitary District, NC	1	\$1.8M	X			
Ocean City-Wright Fire Control District, FL	2	\$12M	X			
Olympus Community Development District, FL	3	\$300K	X			
Sebastian Inlet District Council, FL	1	\$2M	X			
Southeastern Wayne Sanitary District, NC	1	\$3.5M	X			
Southwestern Wayne Sanitary District, NC	1	\$1.1M	X			
Space Florida, FL	1	\$26M	X	X		
St. Augustine Port Waterway & Beach District, FL	1	\$576K	X			
St. Augustine - St. Johns City Airport Authority, FL	1	\$3M	X	X		
St. Johns County Housing Finance Authority, FL	1	\$2M	X			
St. Johns Improvement District, FL	1	\$1M	X			
Trailer Estates Fire Control District, FL	1	\$100K	X			

## FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF CONSTRUCTION CLIENTS			
Client Name	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>Healthcare Systems</b>			
Orlando Health, Inc., FL	40	2018	\$1.5M - \$460M
<b>Higher Education</b>			
Eastern Florida State College, FL	2	2016	\$13M
Emory University, GA	2	2014	\$22M - \$36M
Florida A&M University, FL	3	2014	\$23M - \$26M
University of North Florida, FL	5	2007	\$5M - \$40M
Valencia College, FL	5	2012	\$12M - \$21M
<b>Corporations</b>			
Various multi-national corporations	10	2016	\$100M-\$2B+
<b>School Districts</b>			
Angleton Independent School District, TX	1	2019	\$9M
Brevard Public Schools, FL	262	2005	\$550K - \$41M
Collier County Schools, FL	9	2018	\$1M - \$4.5M
Duval County Public Schools, FL	2	2022	\$6.8M
Hernando County School District, FL	8	2022	\$930K - \$10.2M
Indian River County Schools, FL	13	2009	\$4M - \$7M
Lee County Public Schools, FL	50	2005	\$4M - \$81M
Manatee County School District, FL	3	2019	\$20M
Martin County School District, FL	2	2025	\$32M
Orange County Public Schools, FL	363	1995	\$2M - \$50M
Osceola County Public Schools, FL	77	2005	\$2M - \$81M
Pasco County Public Schools, FL	38	2006	\$990K - \$60.5M
Pinellas County Schools, FL	56	2007	\$7M - \$40M
Polk County Public Schools, FL	33	2005	\$9M - \$23M
Seminole County Schools, FL	11	2016	\$6M - \$23M
St. Johns County School District, FL	1	2018	\$14M
Volusia County Schools, FL	16	2006	\$15M - \$51M
Wake County Public Schools, NC	71	2008	\$7M - \$95M

# FIRM BACKGROUND & QUALIFICATIONS

CRI'S SAMPLE OF CONSTRUCTION CLIENTS			
Client Name	Single Audit	ACFR Award	Internal Audit/ Consulting
<b>Municipalities</b>			
City of Atlanta, GA	1	2018	\$25M
City of Fort Lauderdale, FL	3	2017	\$90M
City of Newberry, FL	2	2024	\$7M - \$60M
Alachua County, FL	5	2019	\$13M
Brazoria County, TX	6	2022	\$1M - \$61M
Flagler County, FL	2	2022	\$16M - \$20M
Monroe County, FL	2	2022	\$32M - \$35M
<b>Government / Other</b>			
Canaveral Port Authority, FL	2	2012	\$6M - \$24M
Melbourne Airport Authority, FL	1	2017	\$30.2M
Sarasota Manatee Airport Authority, FL	3	2022	\$72M

The following represents a sample of the various types of internal audits that we have performed for our school board clients.

Sample of Internal Audit Areas	
<p><b>Financial and Accounting Controls</b></p> <ul style="list-style-type: none"> <li>• Internal Accounts (School Activity Funds)</li> <li>• Cash Receipts and Deposits</li> <li>• Purchasing Cards (P-Cards)</li> <li>• Accounts Payable and Disbursements</li> <li>• Payroll and Time Reporting</li> <li>• Fixed Assets and Inventory</li> <li>• Budgetary Controls</li> </ul> <p><b>Compliance and Governance</b></p> <ul style="list-style-type: none"> <li>• Board Policies and Administrative Procedures</li> <li>• Ethics and Conflict of Interest</li> <li>• Grant Compliance</li> <li>• Procurement and Contract</li> <li>• Hiring and Background Screenings</li> <li>• Certification and Professional Qualifications</li> <li>• Fraud and Investigative</li> </ul>	<p><b>Operational and Programmatic Audits</b></p> <ul style="list-style-type: none"> <li>• Transportation Services</li> <li>• School Nutrition Programs</li> <li>• Maintenance and Facilities Management</li> <li>• Safety and Security</li> <li>• Capital Projects</li> <li>• Records Management</li> </ul> <p><b>Information Systems and Data Integrity</b></p> <ul style="list-style-type: none"> <li>• FTE Reporting and Student Attendance</li> <li>• ERP System Access and Change Management</li> <li>• Cybersecurity</li> <li>• Data Protection</li> </ul>

# FIRM BACKGROUND & QUALIFICATIONS

## GENERAL EXPERIENCE

We have been engaged in this line of business providing a full range of auditing, accounting and related accounting services since our founding in 1997. CRI's government audit professionals have extensive experience performing internal audit services.

Our government team's 1,100+ years of combined experience is derived from the following:

- 500+ current governmental entity audit and consulting clients;
- CRI serves over 25 governments that have over \$1 billion of revenue / assets
- Nearly 50 CRI clients obtained the GFOA's CAFR certificate of excellence;
- Performance of single audits for approximately 30% of all governmental clients, with federal funds totaling more than \$2.8 billion and state funds totaling more than \$375 million (where single audit is required)
- We have created government-specific tools which facilitate efficient and effective audit procedures in various areas including: federal / state single audits, FRS pension testing, and compliance testing;
- We host regular in-person and online government CPE training sessions;
- We have a detailed understanding of the key matters and nuances associated with the operations of school boards and State specific compliance requirements; and
- We participate on committees for standard setting bodies, giving us advanced notification and allowing us to help shape the upcoming standards; we share our insights with our clients.

## ACCOMPLISHMENTS

Our government teams are highly involved in the government accounting and auditing industry. Below is a summary of some of the outstanding accomplishments achieved by CRI and its professionals:

- CRI is highlighted in the Atlanta Business Chronicle's Annual Book of Lists
- 11th Largest Accounting Firm in the City of Atlanta for 2024
- 9th Fastest Growing Accounting Firm over the last 10 years in the City of Atlanta
- Chairman of Oversight Task Force of the AICPA Peer Review Board
- Board member and current members of the AICPA Auditing Standards Board
- Members of the AICPA Government Audit Quality Center
- Former Chairperson of the AICPA PCPS Technical Issues Committee
- Members of the AICPA's Governmental Auditing and Attestation Subcommittee, involved in developing the State and Local Governments Audit and Accounting Guide
- Members of the team answer questions for the AICPA Center for Plain English for Government
- Member of GAO Advisory Board on Government Audit Standards
- Recipient of the Single Audit Resource Center (SARC) award for excellence
- 10 AICPA's Certified Advanced Single Audit Certificate holders
- Subcontractor for AICPA to inspect Single Audit engagements performed by other CPA firms as part of the AICPA Enhanced Peer Review Process
- Chairman of Oversight Task Force of the AICPA Peer Review Board
- Active members of the GFOA and FGFOA
- Experts conducting CAFR reviews for GFOA's Certificate of Excellence Program
- Member of the GFOA's Technical Resources Committee
- Regular speakers at educational programs on government accounting and auditing
- Expert authors of various technical articles (which we proactively share with our clients)
- Contributing authors to the FICPA's "Compliance Auditing in Florida" practice team
- Member of the FICPA's State and Local Government Committee
- Member of the FICPA's Government Standards Review Committee

# FIRM BACKGROUND & QUALIFICATIONS

## REPRESENTATIVE PROJECTS FOR A SAMPLE CLIENTS

CRI has been performing services in the government sector since the firm's inception back in 1997. The proposed engagement team has extensive experience in performing internal audit services. Key members of the engagement team currently perform risk assessments, forensic investigations, and other internal audit services for various governmental entities, including school districts, counties, municipalities, and other governmental authorities across the nation.

### ATLANTA PUBLIC SCHOOLS, GEORGIA

We have worked with the Office of the Internal Compliance since 2022. We have provided various internal audit, consulting and other services to the Atlanta Public Schools, over the following areas:

- Internal Audit of the Miscellaneous Cash Activity Account Fund (Internal Accounts)
- Internal Audit assessment of the ethics-related objectives, programs and activities

The results of the work performed resulted in multiple observations/recommendations for addressing compliance, control, and process gaps for remediation and policy updates and reformation.

### THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

We have worked with the Office of the Chief Auditor since 2017. We have provided various internal audit, consulting and forensic services to the School Board of Broward County, over the following areas:

- Entity-wide Risk Assessment and Internal Audit Plan assistance
- Procurement / Purchasing Function
- Enhanced Hurricane Protection Areas
- Vendor Contract Compliance
- Multiple Forensic Investigations
- Accounts Payable & Disbursements
- Human Resources

The internal audits and forensic investigations resulted in multiple observations/recommendations for addressing control and process gaps for remediation. They also resulted in process improvements and recovery of funds for the School Board of Broward County.

### THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA

For 12 years, from 2013 to 2025, CRI served as the internal auditor for the School Board of Manatee County. CRI worked with four Superintendents and four Audit Committee Chairs. During this period, we prepared the initial risk assessment and two enterprise-wide five-year risk assessments with updates performed annually. We were involved in fraud investigations that were turned over to law enforcement and The Office of the Inspector General of the Department of Education. Our internal audit fieldwork covered all areas of finance, operations, and cyber security, including the following:

- Accounts Payable
- Asset Management
- Benefits
- Budget
- Construction Operations
- Contract Compliance
- District Insurance Payments
- Financial Aid
- Fixed Assets
- Human Resources
- Maintenance and Facilities
- Payroll
- Position Control
- Public Records / Record Retention
- Purchasing / Procurement
- Sales Surtax
- System Access
- Transportation

We provided observations and recommendations that resulted in increased operational and organizational efficiencies and greater effectiveness. Further, for all our findings, we assigned a 'risk rating' of high, moderate or low to assist with emphasizing the level of importance of the observation and to assist with prioritizing which recommendations to implement first. We also performed follow-up audits to evaluate completeness of management corrective action.

# FIRM BACKGROUND & QUALIFICATIONS

## REPRESENTATIVE PROJECTS FOR A SAMPLE CLIENTS CONTINUED

### THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

We have been providing various internal audit consulting services for Pinellas County schools over the last four years. CRI also served as the external auditor for Pinellas County schools for the last 18 years. We recently conducted an update to the enterprise-wide risk assessment to assist the internal audit department in developing the internal audit plan. We are currently working with the department to identify areas for CRI to assist in performing internal audits for current school year.

### THE SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

We served the school board of Sarasota County as their outsourced internal auditor from 2020 to 2024 reporting to the newly established Audit Committee. We conducted the following internal audits:

- Contract Compliance
- Construction Operations
- Human Resources
- Purchasing / Procurement
- Transportation

We assigned a 'risk rating' of high, moderate or low to assist with emphasizing the level of importance of the observation and to assist with prioritizing which recommendations to implement first. We also performed follow-up audits to evaluate completeness of management corrective action.

### THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA

We were engaged in March of 2025 to perform a comprehensive assessment of the School District's CIP process. Our primary objective was to assess the construction management policies, procedures and controls to make process improvement recommendations related to construction manager at risk (CMAR) project related processes from capital planning to closeout (CMAR Project Assessment).

We identified sixteen (16) process improvement opportunities related to policies, procedures and internal controls in each of the in-scope project phases from Capital Planning to Closeout:

- Capital Planning
- Procurement
- Preconstruction
- Construction
  - Payment Application Submittal
  - Change Order
  - Contingency Usage Review
  - Direct Purchase Orders
- Closeout

As a result, we have been engaged to perform construction consulting services for all of their major projects including contract review, pre-verification of certain costs and rates such as labor rates, labor burden, insurance rates, etc.; review of GMP proposals, and comprehensive cost verification of project costs upon closeout. These construction consulting / cost verification services historically have resulted in return of funds to the owner that far exceed our fees charged - millions of dollars have been returned to our clients as a result.

# FIRM BACKGROUND & QUALIFICATIONS

## BREVARD COUNTY GOVERNMENT

We have served as the outsourced internal auditors, in partnership with another accounting firm, for the Brevard County, Florida Board of County Commissioners since 2001. We performed an entity-wide risk assessment and update the risk assessment annually. We also develop and update the internal audit plan annually, and more often, as needed. We submit the risk assessment and internal plan annually to the Audit Committee for review and approval. We report the results of our internal and operational audits to the Audit Committee on a quarterly basis. We have been integral in building a solid internal audit function that provides the County Commissioners and County Manager with findings and recommendations that are practical and can be implemented while taking into consideration the cost/benefit of making changes.

We have performed many internal and operational audits for the County's Departments and Programs that demonstrates the breadth and depth of our services, including, but not limited to:

- Accounts Receivable
- Accounts Payable
- Facilities Management
- Facilities Maintenance
- Fire Rescue
- Health Care
- Human Resources
- Impact Fees
- Information Technology
- Library Services
- Animal Services
- Asset Management
- CDBG
- Licensing, Regulation, and Enforcement
- Merritt Island Redevelopment Agency
- Mosquito Control
- Parks and Recreation
- Public Works
- Bond Compliance
- Purchasing / Procurement
- Central Services
- Central Cashier
- County Attorney
- Contract Compliance
- Purchasing Cards
- Stormwater - FCR
- Timekeeping and Overtime
- Transit Department – SCAT
- Water Resources Billing

We not only assess financial, operational, and compliance risk but also the risk associated with public perception. Over the years, we have provided numerous observations and recommendations that have resulted in operational and organizational increased efficiencies and greater effectiveness. Further, for all of our findings, we assign a 'risk rating' of high, moderate or low to assist with emphasizing the level of importance of the observation and to assist with prioritizing recommendations to implement first.

## MARTIN COUNTY GOVERNMENT

We have served as the outsourced internal auditors for the Clerk of the Circuit Courts of Martin County, Florida since fiscal year 2022. We performed an entity-wide risk assessment and update the risk assessment annually. We develop the annual internal audit plan and update, as needed, throughout the fiscal year. We also provide the Clerk with meaningful findings and recommendations that can be implemented by the County to improve compliance controls and efficiencies.

A sampling of internal audits performed for Martin County include:

- Voluntary Early Separation Incentive Program
- Emergency Management Systems Review
- Community Broadband Network
- Purchasing Cards (Forensic)
- Beachside Concessions
- Fuel Tax Refunds
- Transportation / Martin County's Public Transit Service (MARTY)
- Fleet Services
- Animal Licenses

CRI also provides forensic investigation services to Martin County.

CRI performs follow-up procedures on each of the internal and operational audits to assist the Clerk's Office and County Management to help ensure that open items are properly and effectively addressed.

# FIRM BACKGROUND & QUALIFICATIONS

## CITY OF ORLANDO, FLORIDA

We have served as the co-sourced audit function since 2019. We have performed various consulting and internal audit services. We work closely with the Director of Internal Audit Services. The most recently completed engagements related to the records management function and an assessment over the City's solid waste function. For our assessment we reviewed and assessed key internal controls, compliance with the City's policies and compliance with Florida's public records statutes, as well as benchmarking with other cities. Both projects included compliance testing and benchmarking analysis with other similar Florida cities and counties and resulted in various process improvements.

We are currently performing an assessment of the City's engineering permitting fees including compliance testing and benchmarking analysis with other similar Florida cities and counties.

## JACKSONVILLE PORT AUTHORITY

We have worked with the Office of the Chief Administrative Officer since 2023, performing entity-wide risk assessments, developing and updating internal audit plans, conducting internal audits, and have followed-up on previously conducting internal audits over the following areas:

- Entity-Wide Risk Assessment and Audit Plan
- Vendor Contract Compliance
- Multiple Forensic Investigations
- Accounts Payable & Disbursements
- IT Risk Assessment
- Purchasing Cards

The internal audits resulted in meaningful observations and recommendations that can be implemented by the Port to improve compliance, controls, and efficiencies.

# CONSULTING + CRI

At CRI, we pride ourselves on offering clients more than just consulting services. Our experience and expertise make us uniquely qualified to provide a comprehensive suite of services to governmental entities of all sizes. Our vast pool of governmental specialists boasts experienced professionals in consulting, federal grant compliance, statutory compliance, financial controls, GASB accounting standards, IT systems and controls, and many other relevant services. We leverage our extensive training and proficiency to provide our clients with more in-depth, holistic, and value-added consulting services as described below:

## PROJECT CONSULTING

Our multi-faceted team provides extensive consulting services to various governments, ranging from small municipalities to large state agencies. Upon the initial administration of CARES Act funding, we consulted with many of our clients to assist them in overseeing various programs to help governments and their citizens.

## GOVERNMENTAL EXPERTISE

When you have CRI on your entity's side, you have a team of hundreds of governmental specialists with countless years of practice serving entities like yours within reach. These specialists are made available to you to address any range of technical questions you might have, whether those questions be related to accounting guidance and technical standards, governance and structure, financial reporting, or perspectives on other governments' interpretations.

## ENSURING COMPLIANCE

Our proficiency in performing single audits and government yellow book audits has yielded the firm a high-volume of specialists at our disposal to assist governmental entities in their quests to maintain compliance with ever-evolving grant requirements. Our clients benefitted from this invaluable experience most recently when we worked alongside those who were recipients of CARES Act funding to ensure that there was no risk of forced returns of funds due to non-compliance. Those clients are now experiencing a smooth audit process as a result of this compliance guidance.

## MAINTAINING CONTROLS

When your government implements major projects, we understand that financial controls may not always be the first thing on everyone's minds, but our experience has shown that they are crucial for the long-term. Our governmental accounting specialists are highly skilled in identifying control weaknesses and providing control recommendations. We bring this perspective as part of our consulting services package to protect both the government and the tax-payers from potential control breakdowns.



## REFERENCES



# REFERENCES

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, accounting, and internal audit outsourcing services. We parlay this vast experience and derive best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

REFERENCES	
Atlanta Public Schools, Georgia	Petrina Bloodworth, Executive Director, Office of Internal Compliance (OIC) 404-802-2835 <a href="mailto:petrina.bloodwort@atlanta.k12.ga.us">petrina.bloodwort@atlanta.k12.ga.us</a>
Broward County School Board, Florida	Dave Rhodes, Chief Auditor 754-321-2400 <a href="mailto:dave.rhodes@browardschools.com">dave.rhodes@browardschools.com</a>
Manatee County School Board, Florida	Jim Daniel, Audit Committee Chair 941-720-2683 <a href="mailto:jdcpa1@gmail.com">jdcpa1@gmail.com</a>
Palm Beach County School Board, Florida	Leanne Evans, Treasurer 561-434-8142 <a href="mailto:leanne.evans@palmbeachschools.org">leanne.evans@palmbeachschools.org</a>
Reinhardt University	Joe Wiegand, CFO 770-720-5895 <a href="mailto:joseph.wiegand@reinhardt.edu">joseph.wiegand@reinhardt.edu</a>



## APPROACH / METHODOLOGY



# APPROACH / METHODOLOGY

## INTERNAL AUDIT APPROACH

We will work with the School District to perform an enterprise risk assessment to identify the internal audit universe and associated risks by Division/Department. CRI's approach addresses each of the five (5) components of internal control per the COSO framework.

### CONTROL ENVIRONMENT

- Evaluate the governance structure—Board, Superintendent, and management roles in oversight.
- Review the School District's strategic plan, missions, goals, budget documents, financial statements, etc.
- Assess whether policies and procedures promote integrity, ethical values, and accountability (e.g., conflict of interest, code of conduct, procurement ethics).
- Determine if management demonstrates commitment to competence, such as hiring qualified financial staff and providing ongoing training.
- Review organizational structure and reporting lines to ensure appropriate segregation of duties.
- Interview management and staff to gauge the tone at the top and expectations for internal control and compliance.

### RISK ASSESSMENT

- Review the School District's process for identifying financial, operational, and compliance risks, such as fraud, misappropriation of funds, or noncompliance with state laws.
- Assess whether the School Board has performed formal risk assessments and review most recent.
- Identify key risk factors – control environment, change process risk, organizational, compliance, external factors
- Identify areas with inherent risk, such as school activity funds, procurement, payroll, and grants management.
- Conduct interviews to evaluate how management prioritizes and responds to identified risks (e.g., implementing new controls or monitoring activities).
- Determine whether risk assessment results are communicated to the Board and relevant personnel.

### CONTROL ACTIVITIES

- Determine the frequency of audits per year and populate each audit in the audit plan. Update, as necessary.
- Review and test key controls such as approvals, reconciliations, segregation of duties, and authorization processes for relevant risk areas.
- Examine transaction-level controls.
- Assess preventive and detective controls, such as password protections in financial systems and independent reviews of bank reconciliations.
- Verify compliance with School District policies District policies and state requirements.
- Observe whether controls are consistently applied across schools and departments.

### INFORMATION AND COMMUNICATION

- Assess whether financial reporting systems capture and report accurate data to management and the board.
- Evaluate the timeliness and accuracy of budget-to-actual reports, grant reports, and school-level financial statements.
- Determine if communication channels allow staff to report concerns, such as whistleblower or fraud hotlines.
- Review how policies and procedures are communicated to employees (e.g., through trainings, intranet, or handbooks).
- Test whether relevant information flows between School District administration and individual schools.
- Present a listing of potential audit areas to the School District in order of risk.

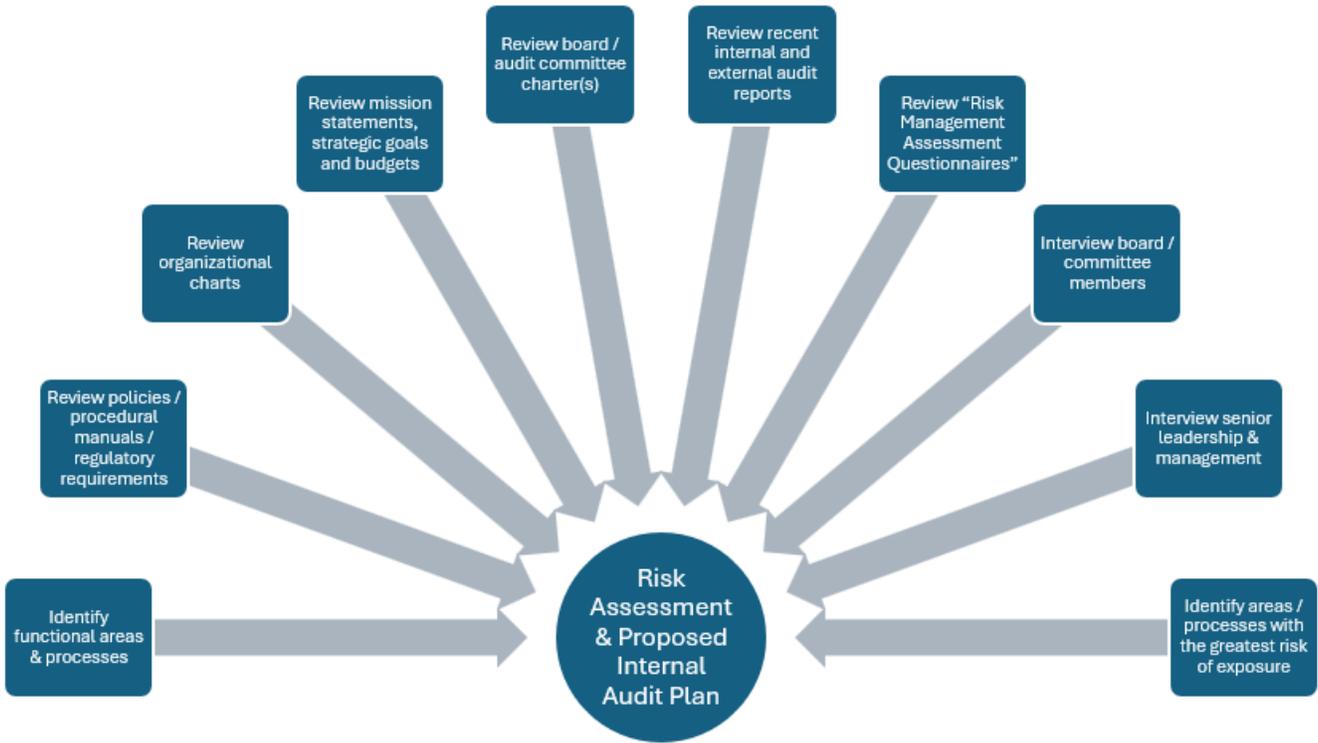
### MONITORING

- Review the School District's internal monitoring process, including completed internal audits, supervisory reviews, and management self-assessments.
- Evaluate how findings from prior audits (internal, external, or state) were tracked and corrected.
- Assess whether management reviews financial reports regularly to identify anomalies or trends.
- Determine if there's ongoing evaluation of controls through site visits, reconciliations, and oversight meetings.
- Verify that corrective actions are implemented timely and effectively.
- Determine the frequency of audits per year and update the plan as necessary.

# APPROACH / METHODOLOGY

## RISK ASSESSMENT AND INTERNAL AUDIT UNIVERSE

The following graphic illustrates CRI's methodology to risk assessments and proposed internal audit plan.



For each functional area and business process in the audit universe, CRI will assess the overall risk - combining our understanding of the magnitude of inherent risk and the likelihood of the risk impacting the School District.

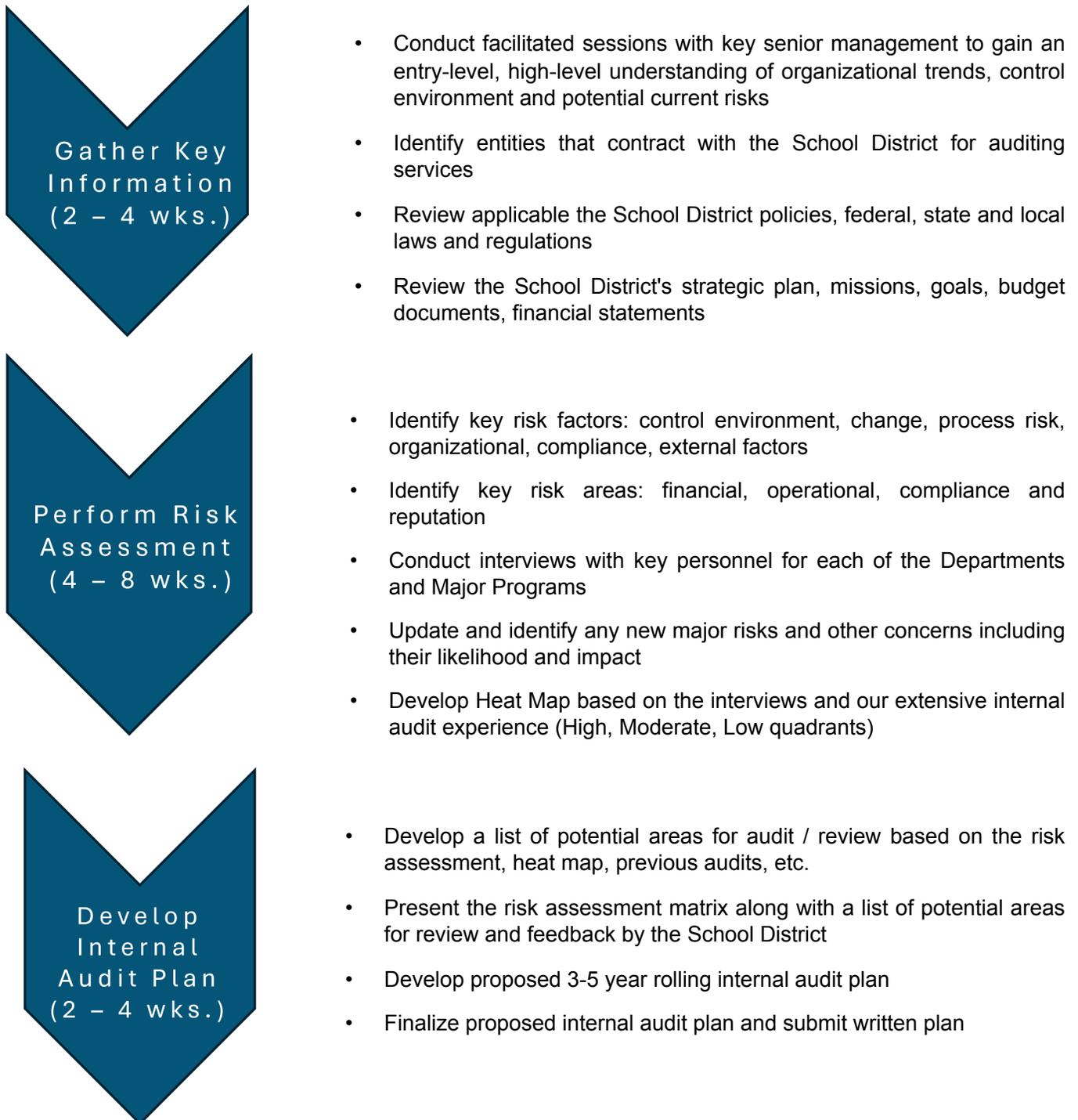


# APPROACH / METHODOLOGY

## RISK ASSESSMENT METHODOLOGY

Our approach, as described in the diagram below, includes key tasks and estimated timelines for each phase and key milestones / deliverables.

Projected Timeline: Assuming we are able to start the risk assessment in January 2026, we expect to submit the final risk assessment and proposed internal audit plan to the School Board in July 2026.



# APPROACH / METHODOLOGY

## RISK FACTORS USED IN THE INTERNAL AUDIT RISK ASSESSMENT

Through questionnaires and interviews conducted with executive management and key stakeholders along with documentation reviewed such as audit and financial reports, we will determine the likelihood and impact of the risks identified to ascertain the level of risk associated with the functional areas and/or business processes. For each functional area and/or business process in the internal audit universe, we apply a variety of risks factors. The following are risk factors commonly used when analyzing the risks identified in each functional area to determine the overall risk ratings.

### **Strategic**

The result of internal and external events that may make it difficult, or even impossible, for the organization to achieve its objectives and strategic goals. This would include environmental risks, which are external factors such as political, economic, and natural and man-made disasters.

### **Operational**

The result of ineffective processes and the possibility of not achieving organizational strategy or objectives. The risk of losses caused by flawed or failed processes, policies, systems or events that disrupt organizational operations.

### **Financial**

Loss, waste, or inefficient use of financial resources. Accuracy of financial reporting, financial sustainability and viability of the organization, and safeguarding of financial assets.

### **Human Capital**

Risk of failure to acquire, retain and develop staff, and to promote safety of employees.

### **Information Technology**

Failure of applications or equipment, data loss / corruption, or other IT resource breakdown due to human error, malware, viruses, cyberattacks, or natural disasters. Risk of unauthorized access to facilities, networks, and/or systems, failure to preserve confidentiality and integrity of records.

### **Safety and Security**

Threats to the safety and well-being of staff, customers (vendors/tenants), and the public. This includes risk associated with functions performed at the organization and the ability to monitor and protect against threats such as theft, unauthorized access, and terrorism.

### **Reputational**

Negative public opinion as the result of an event. This could impact the ability to obtain new customers and retain current ones. Reputation risk is inherent in all activities and requires management to exercise an abundance of caution in dealing with stakeholders, such as customers, counterparties, regulators, employees, and the community.

### **Regulatory**

Non-compliance with laws, rules, and regulations. Risk of legislative, executive, or regulatory action adversely impacting the organization's ability to carry out its mission. This risk exposes an organization to fines, civil money penalties, payment of damages, and the voiding of contracts. Compliance risk can result in diminished reputation, limited business opportunities, and lessened expansion potential.

### **Fraud**

Asset misappropriation, circumventing of regulatory or compliance requirements, inaccurate reporting, and other intentional acts. Fraud risk is inherent to several areas, especially those that involve physical assets, monetary instruments, as well as those that can be impacted by ethical judgments.

# APPROACH / METHODOLOGY

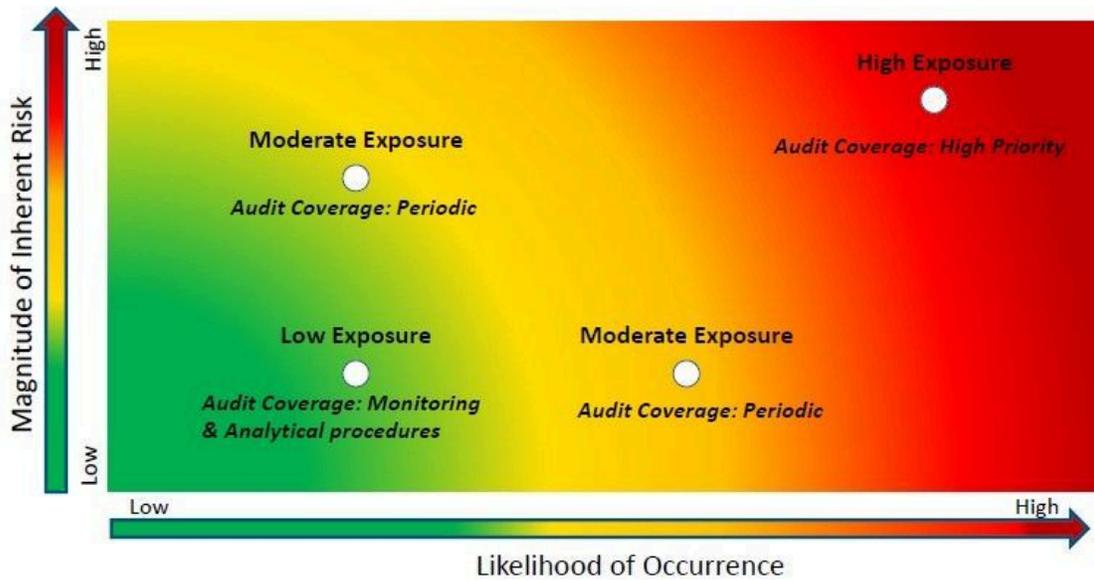
## INTERNAL AUDIT PLAN

Based on the School District's response and feedback to the risk assessment, heat maps, and list of potential areas for internal audit / review (Internal Audit Universe), we will develop our risk-based annual internal audit plan by Division/Department. Within each Division/Department, we will identify various areas / programs as the auditable units, as applicable. The risk assessment and internal audit plan will be presented to the School Board for approval. The risk assessment and internal audit plan will be revised as necessary for any significant changes in risk or priorities and / or external factors.

## HEAT MAP

Using the overall risk assessment, CRI then creates heat maps to visualize the risk exposure to easily identify and prioritize the higher risk areas and processes. We then propose relevant internal audit scope and project timing based on the assessed risks.

Risk Exposure & Audit Priority



## INTERNAL AUDIT PLAN EXAMPLE

Functional Areas & Business Processes	Organizational Reporting	FA Page No. (High Risk Areas)	Risk Categories							Overall Risk Rating	Audit Timing		
			Safety	Reputational	Fraud	Financial	Operational	Regulatory	IT		FY25	FY26	FY27
Governance (Including Board-appointed committees and public stakeholders)										High			
Governance Model		30	✓	✓	✓	✓	✓	✓	✓	High	✓		
School Board Direct Hire Process		31		✓		✓	✓	✓		High		✓	
Internal Audit		32		✓	✓	✓	✓	✓	✓	High		✓	
Investigations		33	✓	✓	✓	✓			✓	High			✓
Superintendent (Included in Governance)										High			
Enterprise Risk Management (Included in Governance)										High			
General Counsel				✓		✓	✓	✓		Moderate			

# APPROACH / METHODOLOGY

## INTERNAL AUDIT EXECUTION - INDIVIDUAL PROJECT BASIS

CRI has a standard four phase work plan for the determined internal audit projects based on the results of the comprehensive risk assessments and audit plan. As timing varies based on the nature and extent of each auditable area, the estimated timeline illustrated below represents a standard internal audit project.



### **Phase 1 – Understanding**

During the first phase, your core team will hold an entrance conference with key management and personnel to discuss the scope and objectives of the audit work, request and obtain preliminary data, and establish working arrangements.

Additionally, during this planning and understanding phase, we conduct various facilitated sessions and / or interviews with responsible personnel and document the process, the associated internal controls and process owners' respective roles. The primary purpose is to document our understanding of the process to identify any matters of risk or compliance or other concerns that may affect the timing and extent of our detailed internal controls and compliance testing and to identify any findings and relevant improvement opportunities. Often times, in the facilitated sessions and interviews, we identify significant control gaps and improvement opportunities. Those closest to the process often provide the most valuable insight and transparency. This is an area where an overall understanding of information technology controls and infrastructure is critical to an effectively integrated internal audit approach. Developing, documenting and testing compliance controls that rely on the electronic Confidentiality, Integrity and Accessibility (CIA) requires a foundational understanding of IT controls and infrastructure.

### **Phase 2 – Testing**

The purpose of this phase is to perform risk-based interim (if applicable) and final fieldwork testing procedures based on our understanding and planning of the processes and internal control structure, policies and procedures, ordinances, Federal and Georgia State Statutes, etc., as applicable. We determine the scope and extent of our detailed testing of the processes, controls and compliance matters based on the overall risk assessment and our specific understanding of the processes and related controls obtained in the activities of phase 1 of our approach. Here, our understanding of the IT control environment and infrastructure risks and controls assists us with identifying and testing areas that would otherwise leave residual, unaddressed risks for the School District.

We perform various types of statistical sampling techniques and data analytics in our internal controls and compliance testing. Throughout the detailed testing phase, we vet the preliminary results (observations, findings, gaps, improvement opportunities, etc.) to verify the accuracy and completeness with the process owners and key management personnel.

# APPROACH / METHODOLOGY

## Phase 3 – Reporting

At the conclusion of our procedures, we document our understanding of the process/function and summarize our findings along with our proposed recommendations for remediation and/or process improvement opportunities. We conduct an exit conference with management and incorporate management's responses into our report.

### Standard Reporting Format

Our standard internal audit reporting format typically includes the four key sections below.

- *Executive Summary*– a summary of our findings, including an assigned risk rating.
- *Background* – an overview of the process/ function along with select departmental / program data, as needed.
- *Objectives and Approach* – the specific objectives and approach utilized in the performance of the internal audit.
- *Observations Matrix* – the detailed findings resulting from our procedures which includes our recommendations for control / compliance gaps remediation and process / control improvement opportunities and management's response.

## Phase 4 – Deliverables (Exit Conferences)

As noted in Phases 2 and 3, we communicate with key management and staff and vet our findings informally throughout the process with the key stakeholders to verify the accuracy and completeness of our findings prior to the exit conference so management can prepare accordingly. We will first conduct an exit conference with key management and staff responsible for the operational area being audited as the final vetting process to confirm the accuracy and completeness of our findings. Further, as part of the exit conference, we will discuss our proposed recommendations to remediate the findings and / or implement opportunities for improvement. We will provide management with ample time to formulate their responses to present an action plan (management responses) to remediate any control or compliance findings and/or to implement any process improvements.

We will work closely with management and staff to ensure that our recommendations are the most practical, cost-effective solutions:

- to reduce the associated risks of findings to an acceptable level, and
- to provide actionable proposed opportunities for improvement. *We work with numerous public sector clients and we understand that resources are limited.*

We will obtain and incorporate management's action plan (management's responses) into our report. We will then finalize the draft report including management responses and hold exit conferences to discuss the internal audit reports in detail.

## Post Internal Audit Follow-up

We will perform follow-up procedures for each of the internal audits to further assist the School Board. This will help ensure that open items are properly and effectively addressed and closed in a timely manner.

We will submit an annual report to the School Board and each member of the General Assembly representing all or part of the Cherokee County School District, indicating internal audits completed, major findings, corrective actions taken by administrative managers and any significant findings which we determine have not been fully addressed by management.

# APPROACH / METHODOLOGY

## IT COMPONENTS IN THE INTERNAL AUDIT

### *Information Systems General Controls Review*

The Information Systems General Controls Review (Review) is an extremely thorough assessment of various information security controls to determine if they exist and are operating as intended. We present findings and recommendations concisely in a report intended for an audience with varying IT expertise. The Review typically encompasses the following areas, at a minimum, but can be amended based on client needs, goals, and expectations, including alignment with various frameworks such as the NIST Cybersecurity Framework or the Center for Internet Security's 18 Critical Security Controls.

### *Governance, Risk & Compliance*

- Risk Assessment Processes
- Information Technology and Security Policies
- Incident Response Planning
- Information Security Officer Role
- Vendor Due Diligence and Oversight
- Management Oversight of Information Security and Information Technology

### *IT Management*

- Internal and Outsourced IT Staffing and Support, Qualifications, and Succession Planning
- Hardware, Software, and Data Management
- Remote Work and the Impact to Controls
- Network Diagram
- Project and Change Management (with focus on ensuring security aspects are properly vetted)

### *Human Element*

- Cybersecurity Training (including evaluation of how phishing simulations are used to support training)
- Expectations for Remote Workers
- Technology/Mobile Device Acceptable Use Policy
- Social Engineering: Response to Requests for Information or Maintenance

### *Network Security*

- WAN/LAN Setup
- Network Segregation and Access Control
- Network Equipment
- Wireless Access and Security
- Perimeter Security
- Web Filtering
- Internal Network Traffic Monitoring
- Vendor and Employee Remote Access

### *Physical Security*

- Server Room Security
- Environmental Monitoring
- System Locks

### *Endpoint Devices*

- Virtualization
- Patch Management
- Malware and Ransomware Mitigations
- Mobile Device Management
- Peripheral Device Security (e.g., printers, copiers, Internet of Things in physical and remote offices)
- Data Storage Management and Security
- Removable Media Usage and Security
- Local Accounts and Access Rights

### *Application Security*

- Application/Authentication Controls (to include sampling of various password, lockout, and multi-factor authentication settings)
- Network Authentication
- User Account Management (through sampling)
- Active Directory Monitoring
- Password Management
- Electronic Communication Security
- Cloud Storage and File Transfer Security

### *Development*

- Application Development and Security
- Web Site Management and Security
- DNS Registrar Management and Security

### *Business Continuity & Disaster Recovery (BC/DR)*

- Backup and Replication Configuration
- Backup and Replication Media Management
- Security of Redundant Data and Systems Supporting Backup Replication Processes
- Backup and Replication Retention
- BC/DR Planning, Training, and Testing

### *Electronic Banking Operations*

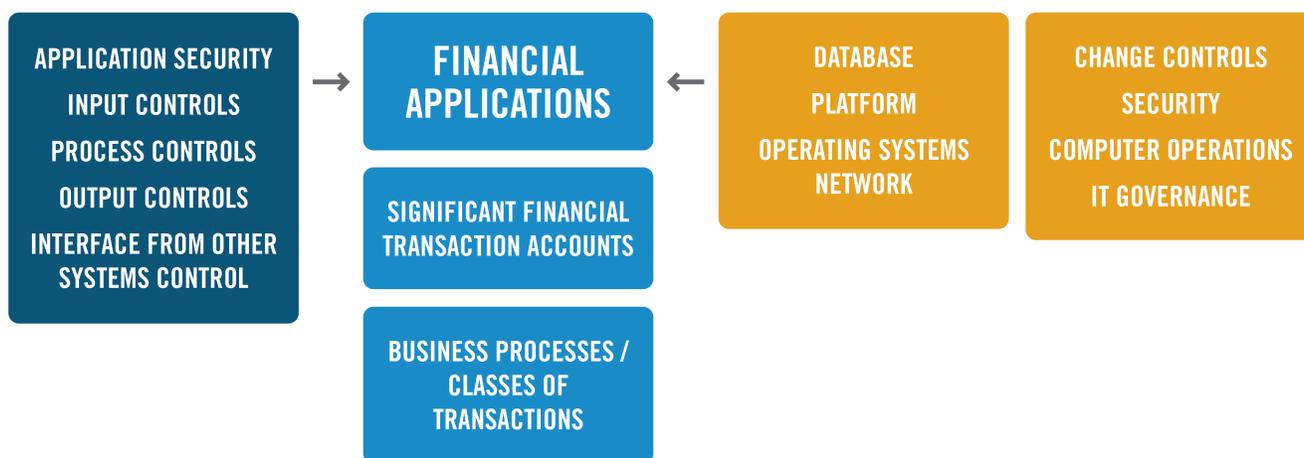
- ACH Origination (submitted electronically)
- Wire Transfers (submitted electronically)

# APPROACH / METHODOLOGY

To fully understand and assess the School District's operations, we must assess / audit the computer system by:

- Developing an overall understanding of the data processing function.
- Ensuring the proper development and implementation of applications.
- Ensuring the integrity of program and data files.
- Ensuring the completeness and accuracy of the accounting records.
- Ensuring the integrity of computer operations.

In today's IT-centric world, understanding the manual process and supporting systems underlying internal controls over financial reporting (ICFR) is increasingly important. External information systems threats from hackers—coupled with internal transaction errors and fraud—require the implementation, testing, and improvement of strong IT controls. CRI's dedicated IT audit and assurance team has adopted an integrated audit approach that includes a review of relevant IT systems with input into the financial reporting process. We complete a review of IT policies and procedures and conduct "hands-on" testing against best practices and appropriate regulations, yielding financial audit effectiveness including uncovering IT deficiencies.



Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including but not limited to:

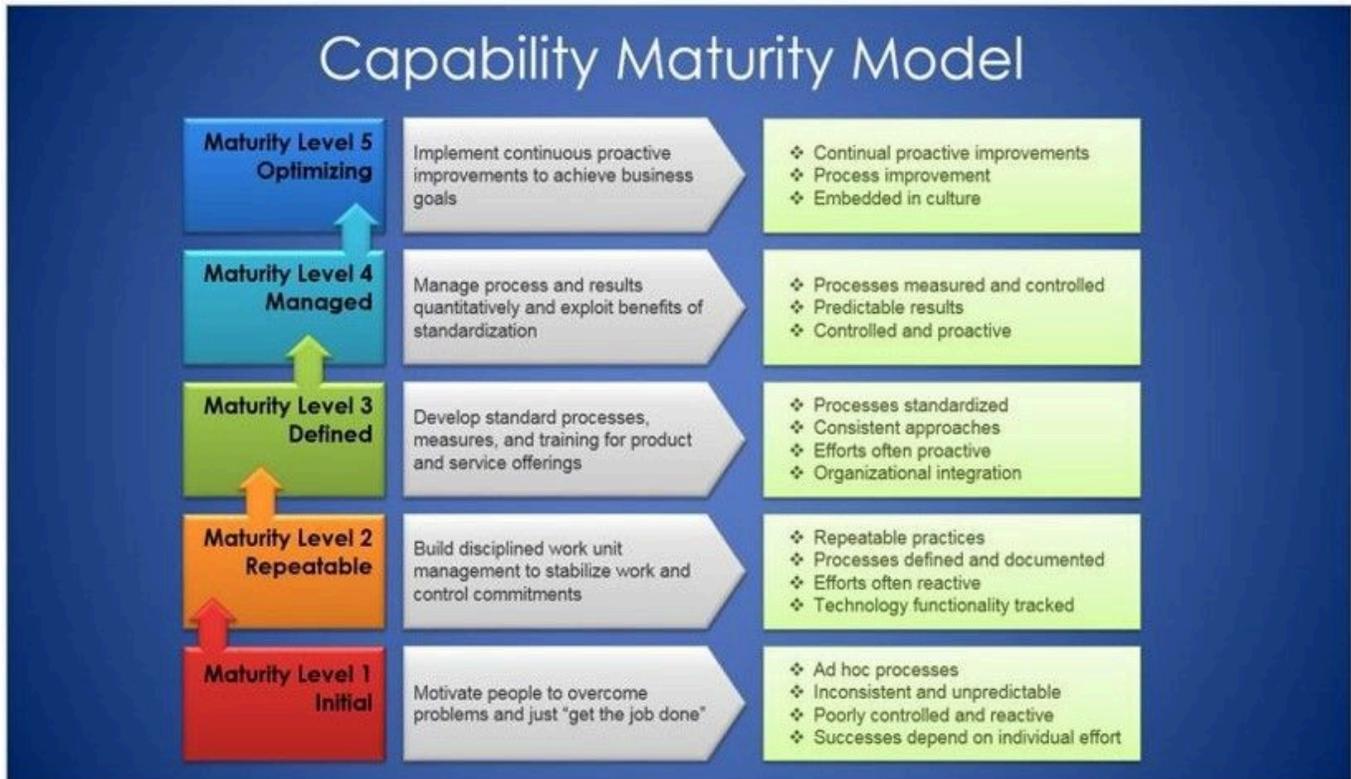
- Security—Physical and Access Controls,
- Change Management for Systems and Configurations,
- Application/System Development and Customization,
- IT Risk Management,
- Data Backup and Recovery/Business Continuity Plans,
- Electronic Banking Wire and ACH Security, and
- Segregation of Duties within Systems and IT function.

Additionally, CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data.

# APPROACH / METHODOLOGY

CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data. Our leaders have developed an IT audit approach that is the basis for the AICPA's IT Audit Training School (beginner and advanced), which they have taught for the past several years. Finally—and maybe most importantly—our auditors not only have the required technical expertise, but also the unique ability to communicate IT topics in a manner easily understood by non-technical personnel. This capability is critical when reporting to both management and board members.

As displayed below, Capability Maturity Modules are used to define current maturity levels as well as provide a clear path to improvement.



## CREDENTIALS

These services are performed by our team who serves as well-known speakers on IT audit, security, risk assessment, and other related topics. Our leaders have developed an IT audit approach that is the basis for the AICPA's IT Audit Training School (beginner and advanced), which they have taught for the past several years. Additionally, our IT audit professionals maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP), and other IT certifications requiring regular annual CPE hours. Finally—and maybe most importantly—our auditors not only have the required technical expertise, but also the unique ability to communicate IT topics in a manner easily understood by non-technical personnel. This capability is critical when reporting to both management and board members.

# APPROACH / METHODOLOGY

## SUCCESSFUL UNIQUE APPROACHES

We believe that one of our unique approaches that we apply elsewhere for our internal audit and consulting projects relates to our recommended action plans. In addition to recommendations that address identified control gaps and compliance issues, we provide process improvement opportunities to help management optimize processes and utilize the resources they have more efficiently. This is especially valuable in the public sector where resources are scarce and the ability to hire more staff is challenging. Along the same lines, without sacrificing appropriate independence, we work collaboratively with management to recommend relevant and actionable plans for management to implement that effectively resolve the identified issues and facilitate process improvements. Often this leads to measurable returns of funds/costs to our clients as illustrated below.

Your engagement team has been involved in the following projects which highlights a sample of our successful outcomes:

Internal Audit and Forensic Services	Construction Payment Application & Invoice Audits	Construction Audits – Preconstruction, Construction and Closeout
<ul style="list-style-type: none"> <li>Performed procurement audit that resulted in multiple findings and recommendations for control, policies and improvement opportunities to facilitate effective controls and mitigate risk of non-compliance with state statutes for 6<sup>th</sup> largest school district in the US (“District”)</li> <li>Implemented new procurement policies and workflow system to remediate the District’s control gaps and improve procurement efficiency.</li> <li>Performed forensic investigation due to allegations that vendors were overcharging the District and parents identifying overcharges of over \$500K</li> <li>Determined that the District ineffectively managed the vendor contracts and identified 20 findings/recommendations related to internal control/process improvements.</li> </ul>	<ul style="list-style-type: none"> <li>Audited invoices for the program manager on a \$1.5B airport project – identified over <b>\$135M in cost recoveries</b></li> <li>Reviewed labor rate/burden calculations for top 5 contractor and noted a technical error, impacting every single hour invoiced to every project in the United States – recovery for our project was in <b>excess of \$25M</b></li> <li>Audited monthly payment applications and various change orders for \$90M (2 Florida City projects) – resulting in <b>\$564K in credit back to the Owner</b> to date</li> <li>Provided process improvements to the Owner’s payment application submittal and review process</li> </ul>	<ul style="list-style-type: none"> <li>Analyzed contract language and made recommendations for cost avoidance and recovery-resulting in <b>millions of avoided costs</b> by our clients – labor burden, insurance, etc.</li> <li>GMP Rate Verifications – analysis of key rates – labor, labor burden, insurances, equipment rentals, subcontractor default insurance, etc. – a recent client <b>reduced</b> general conditions <b>labor by over \$300K on one project</b></li> <li>Close out audits – these services provide a <b>return to the Owner on 72% of the projects</b>, often in multiples of CRI’s fees.</li> <li>Audited over 300 projects for a Florida School District (9<sup>th</sup> largest in the US, tentative capital outlay in 2023 total \$1.8B) identifying approximately \$7M in funds returned to the District</li> </ul>

## APPROACH / METHODOLOGY

CRI leverages a combination of standard Microsoft Office products and specialized tools such as Vstar and Smartsheet to enhance audit efficiency, facilitate collaboration, and support real-time engagement tracking.

CRI vSTAR™ is a virtual, technology-driven audit model platform that enhances efficiency, collaboration, and client service — promoting CRI vSTAR™ as “the transformational approach to client service.”

- **Efficient:** Enables audits and procedures even when team members or clients are remote, improving scheduling and coordination.
- **Cost-Effective:** Reduces client travel and logistical costs by eliminating the need for on-site visits.
- **Client-Focused:** Captures and records virtual sessions, allowing evidence collection (e.g., screenshots, client-approved renderings) during walkthroughs.
- **Patented & Future-Proof:** Developed and patented in 2016 to create a crisis-ready and technology-integrated approach adaptable to events like the pandemic.

Our use of Smartsheet provides a centralized, electronic platform for managing document requests and monitoring project progress. At the start of the engagement, CRI creates the entire document request listing within Smartsheet, allowing us to:

- Collaborate with the School District on setting due dates for each item
- Enable the School District to assign tasks to specific personnel
- Maintain real-time visibility into the status of each request
- Ensure all CRI team members can easily identify which documents correspond to which requests

This structured and transparent approach eliminates the challenges often encountered when documents are shared via email or through standard file portals, such as version control issues or difficulty tracking what has and hasn't been received.

Smartsheet enhances both accountability and efficiency, reducing the likelihood of duplicate requests and allowing both CRI and the School District's staff to remain aligned throughout the engagement. Additionally, Smartsheet's real-time dashboard functionality allows the School District to monitor engagement progress at any time.

Furthermore, Smartsheet offers flexible export options to Microsoft Excel, Google Sheets, Adobe PDF, and other common formats, ensuring that documents and reports can be easily shared, stored, or integrated into other systems.

By utilizing these tools, CRI ensures a streamlined, near-paperless audit process that promotes clarity, responsiveness, and effective communication between all parties involved.

*Examples of Smartsheet are illustrated below and on the subsequent pages.*

# CRI vSTAR™ PROCESS



## CHOOSE OUR PATENTED CRI vSTAR™ VIRTUAL OFFERINGS & BENEFIT FROM SERVICE DELIVERY THAT IS:

- **EFFICIENT.** Efficiently and effectively schedules procedures and testing times—even if key client resources are remote during traditional fieldwork times. CRI vSTAR™ enables us to better serve clients working in multiple and geographically dispersed locations.
- **COST-EFFECTIVE.** CRI vSTAR™ reduces client travel costs and minimizes issues for those with multiple locations. We are quite literally able to bring our expertise to you, our client, regardless of physical location and without incurring additional travel costs.
- **CLIENT-FOCUSED.** CRI vSTAR™ records sessions, capturing evidence (e.g., screen shots and client-approved renderings) from walk-throughs and other procedures during virtual session(s), reducing the amount of client “homework.”
- **PATENTED AND FUTURE-PROOF.** CRI patented the CRI vSTAR™ process in 2016, providing users a future and crisis-proof way to always ensure their audits can be performed. We expanded CRI vSTAR™ to address client needs including accounting, bookkeeping, and compliance functions.

Technology is critical to both your success and ours. Foresight told us that to best serve our clients’ future needs, that we needed to combine technology with the human components of insight, advice, and responsiveness. The desire to better serve our clients led us to patent the **CRI virtual Services + Technology + Advisory + Responsiveness (vSTAR™) process** in 2016. CRI vSTAR™ utilizes software that encrypts all video conferences and data and allows your CRI professionals to perform the same tasks without physically being present.

The audit of the future soon became the audit of the present as a global pandemic highlighted the need for virtual options to perform crucial operational functions. The pandemic also brought to light the need to expand **CRI vSTAR™** to encompass every service we offer our clients. Clients utilizing our full suite of services (accounting, audits, bookkeeping, compliance, reviews, tax returns, etc.) indicate that the increased efficacy, efficiency, honed client focus, significantly reduced travel costs, and crisis-proofing for their business functions have tremendously benefitted their organizations. Benefits like these will lead to virtual methods, in part or entirely, becoming the preferred method for businesses to work alongside their service provider.



# APPROACH / METHODOLOGY

## SMARTSHEET EXAMPLES

Task Name	Due Date	Done	Assigned To	Status
<b>- General</b>				
9/30/2020 Detailed Trial Balance for all funds (in Excel or CSV format)	As soon as it is available	✓	CL	Complete
Copy of the year to date (9/30/20) General Ledger for all funds	11/30/20	✓	CL	Complete
A copy of the draw schedule for the FYE 9/30/2020	11/30/20	✓	CL	Complete
Please update process memos for FY20. See attached FY19 memos	11/30/20	✓	ET	Complete
Please prepare the attached legal confirmation for all legal firms used by the Sheriff Department during the fiscal year. Print on letterhead and have Sheriff Nocco sign each one. Please do not mail the letters. We are required to mail them ourselves		✓	ET	Complete
A listing of the chart of accounts	11/30/20	✓	CL	Complete
Correspondence, if any, from licensing, regulatory authorities or granting agencies (monitoring reports, non-compliance, changes in grant terms, etc.). If none, please confirm as such	11/30/20	✓	CL	Complete
Detail of all amounts paid to BoCC for insurance coverage, MIS services, and any other services for Fiscal Year Ending 9/30/2020	11/30/20	✓	MD	Complete
A copy of the calculation determining the excess fees payable to the BoCC.	11/30/20	✓	MD	Complete

Primary System	Application Name	Accounting system, imported or application purpose	Vendor or Service Org	Application Version/Name	Customized for City?	City base source?	DB for application	Database for application	Authentication source	Access control source	Application and data ownership
<b>- A On-prem, financial applications</b>											
A1	ERP	GL and all subledgers	Vendor 1		No	No	Windows	MS SQL Server	AD	Application	Finance Director / Technical Operations manager
A2	Application A	Utility revenues	Vendor 2		No	No	Windows	MS SQL Server	AD	Application	Utility Director / Application support Specialist
A3	Application B	Recreation revenues	Vendor 3		No	No	Windows	Postgres	Application	Application	Recreation Director / IT
A4	Application C	Penalty revenue	In-house developed		Yes	Yes	Linux	MySQL Server	Radius/AD	Application	Development manager / IT / Application Developer
<b>- B Not on-prem/Cloud/SaaS Financial systems or service orgs</b>											
B1	Application B	Self-insurance	Vendor 4	Unversioned	No	No	Web based	RA - vendor managed	Application	Application	HR / IT and vendor support as needed
B2	Application C	Timekeeping	Vendor 5	Unversioned	No	No	Web based	RA - vendor managed	Application	Application	Public Safety administrator / IT and vendor support
B3	Payment provider 1	Utility Payment Processor	Vendor 5	Unversioned	No	No	Web based	RA - vendor managed	Application	Application	Utility department billing manager / finance dept
B4	Payment provider 2	Recreation Payment Processor	Vendor 7	Unversioned	No	No	Web based	RA - vendor managed	Application	Application	Recreation director / finance director / IT for vendor
B5	Payment provider 3	Building Department payment processor	Vendor 8	Unversioned	No	No	Web based / API calls from Permit Revenue Application	RA - vendor managed	Application	Application	Building official / finance director / IT for vendor
B6	MS DevOps	Software development	MSI	Unversioned	No	No	Web based	RA - vendor managed	AD	Application	Development manager / IT
<b>- C On-Prem, non-financial</b>											
C1	MS Windows Server and AD infrastructure	ASA, Virtualization, Remote Apps, Internal network	Microsoft	Windows Server 2016	No	No	Windows Server	JET	AD	AD	IT & Data Center Manager

# 2024 Audit Status

## High Level Schedule

Deliverable	Due Date
Sheriff Draft Financials	12/30/23
Tax Collector Draft Financials	12/30/23
Property Appraiser Draft Financials	12/30/23
Supervisor of Elections Draft Financials	12/30/23
Clerk and Comptroller Draft Financials	12/30/23
Agreed Upon Procedures - County Funded Court Related Functions	01/31/24
Board of County Commissioners	TBD
Agreed Upon Procedures - Landfill	TBD
SEFA Interim Draft to CRI	Complete
SEFA Final Draft to CRI	3/24/24
Preliminary ACFR Draft to County	TBD
Final ACFR Draft to County	05/31/24

## BCC Status by Area

Area of Testing	% Complete
Cash	100%
Accounts Receivable	20%
Inventory	50%
Investments	33%
Prepaid Expenses	100%
Capital Assets	50%
Accounts Payable	25%
Debt	0%
Landfill Liability	0%
Payroll and Related Liabilities	25%
Insurance and Self Insurance	0%
Net Assets/Fund Balance	0%
Governmental revenues	0%
Proprietary revenues	0%
Expenses	0%

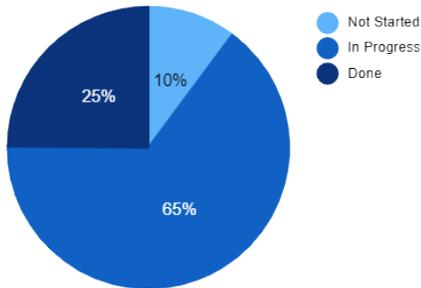
## Items Requested from Client

Number of items requested will continue to grow as we work the audit.

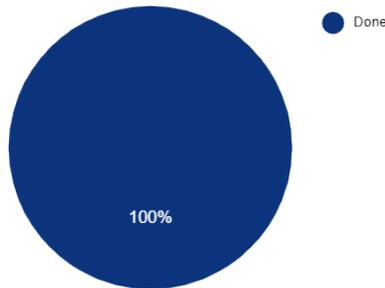
Sheet Name	Number of Items Requested	Items Uploaded / Answered	Items Completed
<a href="#">Board IRL</a>	169	78	61
<a href="#">Clerk and Comptroller IRL</a>	98	94	90
<a href="#">Property Appraiser IRL</a>	66	66	66
<a href="#">Sheriff IRL</a>	121	114	114
<a href="#">Single Audit IRL</a>	67	65	65
<a href="#">Supervisor of Elections IRL</a>	54	53	53
<a href="#">Tax Collector IRL</a>	66	66	66

## Status of Audit Tasks

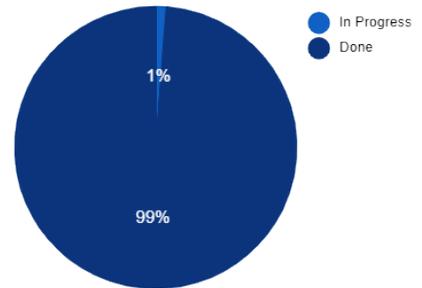
Board of County Commissioners



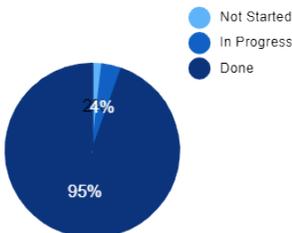
Clerk of Courts



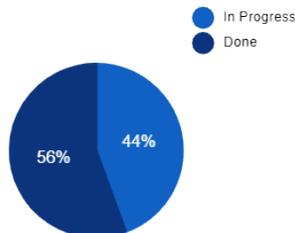
Single Audit



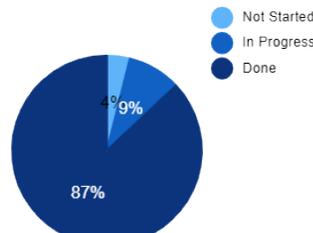
Property Appraiser



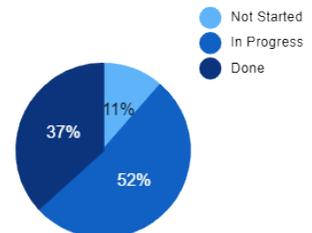
Sheriff Office



Supervisor of Elections



Tax Collector



## APPROACH / METHODOLOGY

Consistent communication is a key to the smooth and timely completion of the internal audit and delivery of the final reports. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to engage in the following meetings:



- **Entrance conferences** with CRI and the School District to outline our plan for success, including joint preparation of any request listings and schedule, as well as establishing whom at the School District will be granted access to the Smartsheet tracking system. We utilize the Smartsheet Dashboard to monitor audit progress; it is constantly updated with the status of audit requests, status, metrics, and other additional items and viewable by both the client and auditor, allowing both parties to know the exact status of the audit at any given time. We will also meet with you to customize the Smartsheet to your needs to ensure it provides the necessary dashboard reporting from planning to final recommendations to stakeholders.
- **Status update / progress reporting meetings** are typically held at least bi-monthly, with the School District's financial and executive management staff, unless otherwise requested by the School District. We will address any issues, concerns, potential observations and recommendations, or necessary changes to the internal audit schedule.
- **Exit conference** with the CRI Engagement Partner and Senior Manager to discuss the results of our procedures with management and present the final risk assessment and internal audit plan to the School District. If desired, we will also conduct a work session for the School District's governing board in order to provide a comprehensive understanding of the internal audit prior to any publicly held meetings.
- **Ongoing support** includes communication on an ongoing basis to address questions from the School District staff, management, or board members as well as new accounting pronouncements and any key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



## YOUR SOLUTION TEAM



# YOUR SOLUTION TEAM

## TEAM ORGANIZATION

CRI conducts a wide range of governmental audits nationwide, leveraging our extensive resource pool and efficient organizational structure to deliver high-quality services with qualified personnel on budget and within in a timely manner. *If additional specialized expertise is needed, subject matter experts from other CRI offices may be engaged to support the engagement.* Our proposed staffing plan is designed to ensure the right mix of experience, subject matter expertise, and availability to address the scope and complexity of any assigned internal audit engagements. We recognize that each engagement segment—whether operational, compliance, financial, IT, or specialized audits—requires distinct competencies and resource allocation.

### KEY FEATURES OF OUR STAFFING PLAN

#### **Balanced Team Composition:**

- **Engagement Partner:** Provides overall leadership, strategic oversight, and quality assurance. Ensures alignment with the Audit Committee's objectives and regulatory requirements.
- **Subject-Matter-Experts (SMEs):** Embedded as needed in specific audits to provide targeted technical knowledge in areas such as IT, cybersecurity, regulatory compliance, fraud risk, and data analytics. SMEs will be engaged proportionately to the complexity and risk profile of each internal audit.
- **Senior Managers:** Oversees day-to-day planning and execution, manages timelines, and coordinates between client stakeholders and audit staff.
- **Supervising Senior Associates to Associates:** Support process walkthroughs, testing, and documentation to ensure efficiency and coverage.

The staffing model is flexible and scalable. We can adjust resources according to engagement scope, with the ability to deploy additional SMEs or staff to support peak periods without disrupting quality or timelines.

#### **Specialized Expertise:**

- **IT Audit Specialists** for system controls, cybersecurity, and data governance reviews.
- **Compliance Experts** for compliance and regulatory-focused engagements.
- **Fraud & Forensics Specialists** when investigations or high-risk monitoring are required.
- **Data Analytics Professionals** to leverage technology and enhance coverage through risk-based testing.
- **Certified Construction Auditors** for complex payment application and other construction related documents.

#### **Continuity and Knowledge Retention:**

Continuity of staffing is a priority in our engagement planning and staff assignment process. We will maintain continuity of the core audit team across engagement cycles, ensuring retention of institutional knowledge, while bringing in SMEs on a rotational basis to provide fresh perspectives and specialized insights. In the event of unforeseen circumstances necessitating personnel changes, we will promptly replace any team member with another professional of equal or greater qualifications and experience. Our staffing schedules are planned months in advance to ensure deadlines are met consistently.

#### **Capacity Assurance:**

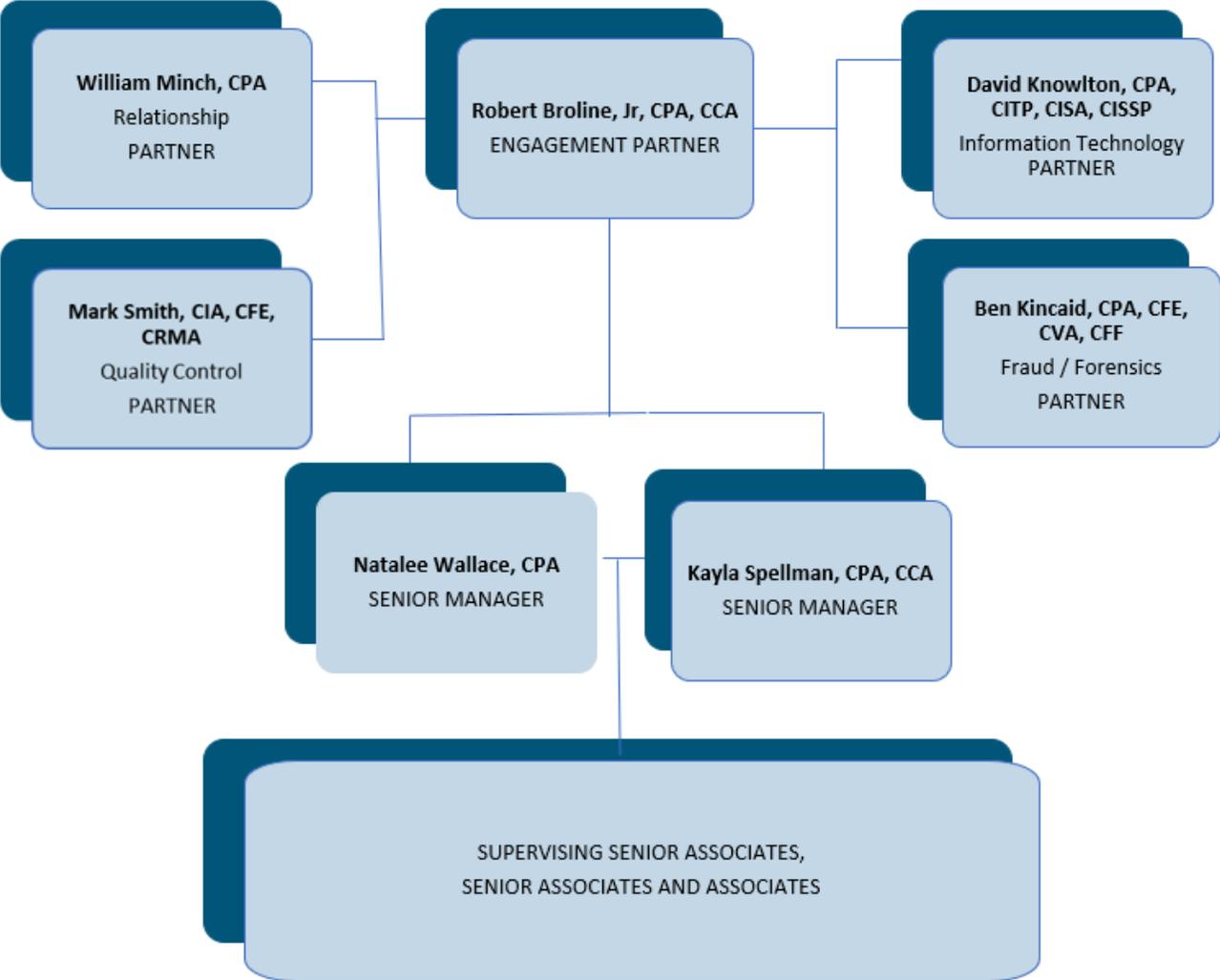
Resource planning includes adequate allocation for peak audit activity periods. Staffing levels are reviewed in advance of each internal audit cycle to confirm availability and alignment with engagement budgets and timelines.

#### **Quality and Oversight:**

Continuity of staffing is a priority in our engagement planning and staff assignment process. Each engagement incorporates multiple levels of oversight. The Senior Manager provides direct review of audit execution, while the Engagement Partner performs a review to ensure compliance with applicable professional standards and delivery of actionable recommendations. Further, all of our deliverables are reviewed by a second partner for an additional layer of quality reassurance.

# YOUR SOLUTION TEAM

## ORGANIZATIONAL CHART



# YOUR SOLUTION TEAM

## PROFESSIONAL STAFF ROLES AND RESPONSIBILITIES

Because of the significant extent of our public sector practice, CRI has a large team of highly trained and experienced auditors and consultants that focus on the governmental industry. Members of your proposed audit team are active members of industry focused organizations, professional organizations and regulators that serve the public sector.

The team we have assembled is comprised of highly qualified members of our firm. All of the team members have been involved in providing services to governments similar to the School District, where all applicable Governmental Accounting Standards Board Statements have been implemented. You can be assured of the quality of our staff over the term of the engagement. All personnel listed below are employees of CRI.

CRI may use our service providers located outside the United States. We maintain internal policies, procedures, and safeguards to protect the confidentiality of our client's personal information. We also secure and require confidentiality agreements with these service providers to maintain the confidentiality of our client's information and take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of confidential information to others. We remain responsible for the work provided by any such third-party service providers.

### ROBERT L. BROLINE, CPA, CCA

**Assigned role** – Engagement Partner. Rob will act as the liaison between the School District and your solutions team. He will serve in this role in a manner that is responsive and cost-effective to the School District by being the main point of contact, overseeing all aspects of the contract to streamline requests through the appropriate individuals. He is committed to being readily available to the School District staff and will respond to requests for services and efficiently prepare an action plan to provide the required services under the contract.

**Relevant experience, skills, and qualifications** – Rob has over 25 years of experience and specializes in entity-wide risk assessments, process risk/controls assessments, development of audit plans (including annual updates), internal audits, compliance audits, construction compliance cost audits and forensic investigations. Rob has provided these services to governmental entities across the country including Atlanta Public Schools, Broward County Public Schools, Lake County Public Schools, Manatee County Public Schools, Palm Beach County Public Schools and Sarasota County Public Schools. Rob has regularly been selected as an instructor on internal audit and grant compliance processes and procedures for organizations such as FASBO, FGFOA, GFOA, as well as several local and regional construction, governmental, and accounting/auditing associations.

### WILLIAM "BILLY" MINCH, CPA

**Assigned role** – Relationship Partner. As your Relationship Partner, Billy is your local resource partner. He is a partner in our Atlanta office and will be readily available to attend in-person meetings as needed. Billy will also work with Rob to coordinate the use of local staff resources as needed.

**Relevant experience, skills, and qualifications** – Billy has over 30 years of experience, providing assurance and business advisory services for a wide range of not-for-profit and governmental organizations, primarily serving higher education and private schools. Billy is frequently called upon to assist higher education institutions in understanding the complex financial aspects of regional accreditation and is a frequent presenter for industry-related training events on topics ranging from accounting standards to internal controls and compliance.

### MARK SMITH, CIA, CFE, CRMA

**Assigned role** – Quality Control Partner. As your Quality Control Partner, Mark is focused on objectivity and is responsible for performing a "2nd partner" technical and quality control review over the risk assessment, audit plan and each internal audit report, evaluating the internal audit's adherence to professional standards. Mark will also serve as a subject matter expert and assist Rob and lead certain engagements as needed.

**Relevant experience, skills, and qualifications** – Mark has over 20 years of internal audit experience, performing comprehensive risk assessments, developing rolling audit plans (and updates), conducting and performing internal audits, as well as other consulting services for school board clients including: Broward County Public Schools, Manatee County Public Schools, Pinellas County Public Schools and Sarasota County Public Schools. Mark specializes in providing these services to governments, helping his clients implement corrective actions based on recommendations.

## YOUR SOLUTION TEAM

### DAVID KNOWLTON, CPA, CITP, CISA, CISSP

**Assigned role** – IT Partner. David will work with Rob and consult with the team and the School District and serve as the lead for IT services.

**Relevant experience, skills, and qualifications** – David has over 10 years of public accounting experience and has expertise determining if there are vulnerabilities in general information technology that may compromise an entities financial data. He also has performed governmental, federal and state single audits. He has specifically audited various cities that administer their own utilities. David works with clients to help identify deficiencies in their IT general controls and prioritize corrections based upon time and budget constraints. David will perform any testing of the IT general controls and develop a plan for any process improvements needed.

### BEN KINCAID, CPA, CFE, CVA, CFF

**Assigned role** – Fraud / Forensics Partner. Ben will work with Rob and consult with the team and the School District to provide coverage over any fraud / forensics services as needed.

**Relevant experience, skills, and qualifications** – Ben has over 10 years of experience and is known for his data analytics and skills, translating the data into defensible and investigative results. He specializes in providing forensic accounting, litigation support and business valuation services across CRI's footprint. These services have included investigating compliance, employee malfeasance, hidden asset schemes, breach of contract claims, business interruption losses, economic damages, due diligence and valuation disputes. Ben has provided these services to a wide range of clients and industries, such as, state, county and local governments as well as private companies, non-profit organizations and publicly traded companies.

### NATALEE WALLACE, CPA

**Assigned role** – Senior Manager. Natalee (in conjunction with Kayla) will work with Rob to direct and supervise all staff executing the day-to-day engagement activities.

**Relevant experience, skills, and qualifications** – Natalee brings over 17 years of proven experience in external audit, internal audit, and consulting, with a strong focus on serving public sector clients, including various counties and government entities across the country. Her expertise spans risk and internal control assessments, operational audits, internal audits, investigations, grant monitoring and compliance, as well as performing federal and state single audits. She is also a frequent speaker at both internal and external events, where she provides specialized training, industry updates, and best practice sessions focused on common audit findings and strategies for improvement. Currently, Natalee works under the direction of Rob in delivering internal and operational audits for Atlanta Public Schools, Broward Public Schools, Brevard County, Martin County, Volusia County and the Jacksonville Port Authority.

### KAYLA SPELLMAN, CPA, CCA

**Assigned role** – Senior Manager. Kayla (in conjunction with Natalee) will work with Rob to direct and supervise all staff executing the day-to-day engagement activities.

**Relevant experience, skills, and qualifications** – Kayla has over 25 years of proven skills and experience in external audit, internal audit, and consulting. Industries served include K-12, Higher Education, Private Industry, State and Local government, and Healthcare. Kayla specializes in risk and controls assessments, internal audits, operational audits, IT audits, business process design, data analytics, and investigations. Kayla has worked under the direction of Rob in performing various internal / operational audits for the Cities of Orlando, and Fort Lauderdale, the governments of Brevard County, Martin County, as well as the School Board of Broward County the School Board of Palm Beach County and the School Board of Lake County. Has over 25 years of proven skills and experience in external audit, internal audit, and consulting. Industries served include K-12, Higher Education, Private Industry, State and Local government, and Healthcare. Kayla specializes in risk and controls assessments, internal audits, operational audits, IT audits, business process design, data analytics, and investigations. Kayla has worked under the direction of Rob in performing various internal / operational audits for the Cities of Orlando, and Fort Lauderdale, the governments of Brevard County, Martin County, as well as the School Board of Broward County, the School Board of Palm Beach County and the School Board of Lake County.

See your Solution Team Resumes in Appendix A

# YOUR SOLUTION TEAM

## CONTINUING PROFESSIONAL EDUCATION AND SPECIALIZED TRAINING



CRI understands that comprehensive training is integral to help shape employee success and that the quality of a professional services firm is determined by its people and the firm's investment in them. Therefore, we have a comprehensive plan to provide quality training to our team and ensure high quality services are routinely provided to you.

This plan includes:

- *Technical Training during CRI's Virtual CPE Training:* Firm-wide virtual trainings with more than 100 in-house sessions.
- *Specialty Training:* Industry specific training, including sessions specific to government auditing and accounting, single audits, and managing audit engagements.
- *IT Audit Schools:* We are investing in the future of audit with three progressive levels of training taught by AICPA leaders.

All CRI professionals are required to:

- Complete a minimum of 80 hours of Continuing Professional Education (CPE) every two years, with at least 24 hours specifically focused on government auditing or the client's audit environment.
- Receive regular training on updates relevant to their industry. Examples of those in the governmental industry would include: GAGAS, Uniform Guidance, internal control frameworks, and state-specific regulations to ensure continued compliance.

We certify that all proposed professionals are in compliance with the requirements above. **Detailed CPE transcripts for each professional, including class titles and dates attended, are available upon request.**



# PRICING & COST ESTIMATE



# PRICING & COST ESTIMATE

We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees.

Our first step as noted in our internal audit approach above is to perform an entity wide risk assessment to develop a three-year audit plan. To perform the scope and steps outlined above for the entity-wide risk assessment and development of a three-year audit plan our estimated fee is \$55,000 to \$75,000. The number of audits proposed each year will be driven by the initial internal audit plan developed in year one and may vary each subsequent year based on annual updates to the risk assessment, each internal audits scope of work, nature and complexity, and / or results of any previous internal audit findings. The estimated cost of each individual internal audit scope (area/function/process) performed can vary depending on the respective individual internal audit scope, complexity and risk that determines the nature and extent of our testing procedures. Please find our completed cost estimate table, for each contract year below.

ANNUAL INTERNAL AUDIT COST ESTIMATE		
YEAR	ESTIMATED COMPONENTS INCLUDED	ESTIMATED FEE <i>(BASED ON HOURLY RATES)</i>
Year 1	Risk assessment and audit plan	\$55,000 - \$75,000
	Cost per internal audit	\$30,000 - \$45,000
Year 2	Update risk assessment and internal audit plan (as necessary)	\$5,000 - \$10,000
	Cost per internal audit	\$31,500 - \$47,250
Year 3	Update risk assessment and internal audit plan (as necessary)	\$5,250 - \$10,500
	Cost per internal audit	\$33,100 - \$50,000
Year 4	Update risk assessment and internal audit plan (as necessary)	\$5,500 - \$11,000
	Cost per internal audit	\$35,000 - \$52,500
Year 5	Update risk assessment and internal audit plan (as necessary)	\$6,000 - \$11,500
	Cost per internal audit	\$36,750 - \$55,000

Our professional fees for the services will be based on the actual time incurred by our professionals at standard hourly rates plus out-of-pocket expenses, such as travel, meals, services from other professionals, and direct administrative costs (courier services, report preparation, copying), as well as an administrative fee of 7% to cover indirect administrative costs associated with the engagement. We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you.

HOURLY RATE TABLE	
CLASSIFICATION	NOT TO EXCEED HOURLY RATE
Partner / Principal	\$400
Senior Manager	\$300
Manager	\$265
Supervising Senior Associate	\$240
Senior Associate	\$210
Associate	\$160
Administrative Staff	\$115



## ADDITIONAL SERVICES



# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES

### CONSTRUCTION CONTRACT COMPLIANCE / COST VERIFICATION

Since 1995, CRI has performed over 850 construction cost verification services ("construction audit services") engagements, both as agreed-upon procedures and consulting engagements, for private and public owners of construction projects. In the last 5 years, CRI has been engaged to perform construction auditing services for over 300 projects, with a total construction value averaging \$430,000,000 per year. We have performed these procedures for several Owners whose annual construction program exceeded \$200 million dollars.

Additionally, the engagement partner, Robert L. Broline Jr., led an assessment of the School District of Broward County, Florida (6th largest in the Country) Facilities Department \$800 million capital improvement program that included a risk-based operational and internal controls review as well as compliance with County policies and procedures for a previous employer. The resulting observation/findings were as follows:

We identified a total of forty-three (43) observations/findings in all of the in-scope areas/processes related to the Design, Construction and Management Processes from Design Development to Project Closeout:

- Architect contract development
- Design Oversight
- Contractor contract development
- GMP Development Process / Construction Budget
- Project Scheduling, including critical path
- Owner Project Management
- Pay Application Review and Approval
- Change order review and approval
- Project Closeout

We have the requisite skill set and extensive experience to provide for an efficient and structured process to facilitate completing the scopes of services as notated above.

To that end, we will identify any significant construction projects as part of our risk assessment and development of the internal audit plan. We will make recommendations relative any construction projects identified as high risk and determine if the following construction cost verifications should be considered.

The following construction audit and advisory services are essential to mitigate construction and internal control risks.

# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES CONTINUED

### CONTRACT REVIEW DEVELOPMENT



Prior to execution of construction contract, CRI reviews the Project's contract documents for language relative to the finances of the Project. Utilizing best practice language gleaned from the hundreds of projects we have performed over the last 10+ years, we make recommendations to modify the contract language. This review covers a wide array of topics, including, but not limited to the following: labor burden, cost of work clause, general conditions, general requirements, insurances, subcontractor overhead and profit. Recommendations to the contract, on the front end, can help you, as the Owner, avoid significant costs; and there is residual value — our recommendations can be implemented into future contracts.

PHASE	APPROXIMATE TIMEFRAME AND COMMENTS
Contract review start	Owner provides the complete contract documents to CRI (Agreement, General Conditions, Amendments, Supplemental Conditions, etc.)
CRI analyzes the contract documents	This process takes approximately 7-14 days, from receipt of the documents, for analysis and quality control review.
CRI presents a draft of recommendations to Owner representatives.	Timing is dependent upon the time required for the Owner's representative to review the draft recommendations and the number of comments and edits the representatives have for CRI
CRI finalizes the recommendations into a final deliverable	Upon receipt of the Owner's comments and edits of the draft recommendations, a final deliverable, either a redefined contract or summary of recommendations, would typically be issued within 5-7 days, reflecting necessary changes.

# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES CONTINUED



Prior to execution of GMP, CRI reviews the components of the GMP and performs verification testing, before the Project starts, to avoid excessive/improper charges. Areas of testing would include: general conditions labor rates, labor burden, general liability insurance, and subcontractor default insurance.

PHASE	APPROXIMATE TIMEFRAME & COMMENTS
Initiate GMP work with CRI	CRI meets with the Owner to determine the items the Owner wants verified at the establishment of the GMP. This scope meeting would occur prior to the negotiation of the GMP.
CRI requests supporting documentation from the Construction Manager for the rates to be verified.	This request would occur after the rates had been established in a draft version of the GMP. The Construction Manager should be made aware, prior to the drafting of the GMP, that certain rates will be verified to supporting documentation.
CRI verifies rates to the Construction Manager's supporting documentation.	As time is at a premium at this phase of the Project, CRI will set deadlines for the Construction Manager to supply the requested documentation. Once CRI receives all of the documents, the turnaround time would be 7-14 days. It would be normal for a follow up request to be necessary for documents that were insufficient or not initially provided and the turnaround time would be dependent on the Construction Manager's response.
CRI presents a draft of any differences (if applicable) in the rates, first to the Construction Manager and then to the Owner's representatives.	5-7 days should be allowed for the Construction Manager to review any potential findings from CRI's review.
CRI presents a draft of the deliverable, with verified rates to the Owner.	Time to review is at the Owner's discretion.
CRI presents the final deliverable(s).	1-2 days following the approval of the owner's representative

# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES CONTINUED

### PAYMENT APPLICATIONS

Based on our experience in performing numerous payment application and invoice reviews for other governmental entities, we developed a checklist to facilitate an effective and efficient review process.



**COLLABORATION:** CRI will work closely with the County to ensure alignment regarding process, procedures, deliverables/milestones, timing and project status



**COMMUNICATION:** CRI has the capability to produce real-time reports/trackers across multiple projects to keep the County updated regarding project status and other key components/metrics



**WORKPLANS/CHECKLISTS:** We will develop work plans and checklists, as appropriate to facilitate an effective and efficient project



**RISK BASED:** Unless directed otherwise by the County, CRI commonly takes a risk-based approach. Leveraging this approach results in maximizing budgets and allows our professionals the ability to investigate higher risk areas, often resulting in greater cost recoveries.



**CUSTOMIZATION:** CRI will tailor our standard methodologies and approach based on the direction obtained during the facilitated sessions with the County

The monthly payment applications audits can be performed real-time prior to processing for payment as described in the timeline below. This functions as a preventative control to mitigate the risk of the School District paying for work not properly review and approved by School District management/staff or paying project costs that lacked the proper support or not allowable based on the contract terms and conditions. This also provides the ability for real-time remediation of contract compliance issues, and immediate implementation of any recommended improvements management/staff's payment application review and approval process.

Alternatively, the respective monthly payment application can be audited after the payment application was processed for payment as a detective control. The School District could still have opportunity apply any over-billings as credits to the subsequent payment application. The more timely billing issues are identified the more likely the funds can recovered.

For projects already completed, payment applications can be audited on a sample basis to determine whether the submittal and approval process was properly followed, requisite support was provided and complied with the contract terms and conditions to identify any control gaps for mediation and process improvements going forward to be applied to other construction projects not yet started or still in process.

The objective of the payment application review is to determine that the amount invoiced is a reasonable representation of work completed or stored to date and that the payment application is in accordance with the contract. The steps include:

- Recommend control improvements during the audit process
- Payment application, processing and Administration
- Labor hours, wages and/or stipulated rates charged to the project
- Labor burden costs including benefits, unemployment insurance, workers' compensation and other elements charged to project
- Accounting systems (e.g. payroll audits, rates, cost segregation and overhead)
- Overhead rates and/or labor multipliers
- Materials and equipment costs
- Procurement of subcontractors
- Subcontractors' cost charged to project
- Owner and Construction Manager contingency usage
- Change order processes, controls and usage
- Contractor owned equipment rentals/small tools and other construction costs
- General liability, commercial auto liability and other insurance costs
- Home office overhead costs
- Fees and mark-ups of any kind
- Bond expenses
- Permit expenses
- Test and evaluate change orders
- Verification of proper sales and use tax charges
- Allowable and unallowable cost reviews
- Owner Direct Purchases
- Reimbursable expenses

# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES CONTINUED

PHASE	APPROXIMATE TIMEFRAME AND COMMENTS
Pay Application Review (PAR) start.	At least 4 weeks prior to the NTP (if not already provided), the Owner provides the complete contract documents to CRI (Agreement, General Conditions, Amendments, Supplemental Conditions, approved GMP, etc.) and the PA template, including the detailed scheduled values - AIA G702, and G703.
CRI analyzes the contract documents and develops the PAR checklist with detailed procedures.	This process takes approximately 1 to 2 weeks from receipt of the documents, for analysis and quality control review.
CRI presents a draft of the PAR checklist to Owner representatives.	Timing is dependent upon the time required for the Owner's representative to review the draft PAR checklist and the number of comments and edits the representatives have for CRI.
CRI incorporates the recommendations into a final PAR checklist.	Upon receipt of the Owner's comments and edits of the PAR checklist, a final PAR checklist will be issued within 3 to 5 days, reflecting necessary changes.
CRI uses the approved PAR checklist to assist the Owner's representative in performing the monthly pay applications, beginning with the first pay application electronic submission.	CRI will provide real-time feedback to the Owner's representative via the PAR checklist (Excel workbook) within 3 to 5 days of receiving the pay application.

At the construction phase, CRI reviews the payment application submittal and approval process and provides process improvement recommendations to help optimize the payment application submittal/approval process.

### CONTRACT COMPLIANCE AUDITS



CRI can perform the contract compliance audits on a milestone basis or as part of the project closeout process for both engineering and construction contracts upon request. The objective of the contract compliance audit is to ensure costs were incurred and billed in accordance with the terms and conditions of the contract. The contract compliance audit goes beyond the monthly pay application reviews to the project records and underlying source documentation including labor/labor burden payroll data, vendor invoices, subcontracts, proof of payments, lien releases etc. as applicable to the type of contract.

### CONTRACT CLOSEOUT



CRI performs comprehensive verification procedures on the final job cost detail for the Project, as presented by the Construction Manager, from its job cost accounting system. Our services center predominantly around the Construction Manager's records for the Project. We have a menu of procedures developed from years of performing these services, but we also collaborate with each individual Owner and allow them to choose/refine the procedures that will provide them the most value.

# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES CONTINUED

As an example, the scope of services for a few of our governmental clients included monthly payment application reviews as well as contract review/development, GMP review and verification of costs upon closeout.

The scope of our services for these major construction projects included the following construction delivery methods: Lumpsum, Construction Manager at Risk and Design-Build. The latter two delivery methods were also cost plus fee contracts with GMPs.

These engagements included the following specific scope of services and procedures:

- Reviewed contract terms and conditions and provided recommended changes to design professional agreements and construction contracts
- Provided observations/recommendations related to GMP's
- Provided feedback for pay application submission process and related controls
- Prepared pay application review template/checklist and performed over 300 real-time monthly pay application reviews providing observations/recommendations for resolution
- Performed cost analysis and verification of significant change orders
- Prepared pay application review template/checklist for Internal Audit Director and/or Management to utilize
- Performed cost verification procedures including, but not limited to the following areas:
  - Reconciliation of job cost to final pay application
  - Labor, labor burden costs
  - Subcontractor bid packages
  - Subcontractor costs
  - Change orders, contingency usage, buyout savings
  - Insurance and bonds
  - Internal charges
  - Other significant job costs

We have been able to work closely with the Brevard County, Martin County, Monroe County, Greater Orlando Aviation Authority, and the Cities of Fort Lauderdale and Orlando facilitating efficient and collaborative construction audit services.

Based on our experience in performing the above services for other governmental entities, we have developed a checklist to facilitate an effective and efficient review process, consisting of 25 steps, a sample of these steps are included below:

1. Verify the contract value as represented on the payment application is correct.
2. Verify the amounts reported on the payment application reconcile to previous payment applications and are mathematically accurate.
3. Vouch charges to related supporting supplier/vendor invoices/sub-contractor pay applications, etc. (as applicable).
4. Verify labor and labor burden are charged in accordance with the contract.
5. Confirm change orders are properly approved and incorporated into the pay application.
6. Validate proper review and approval by the appropriate representatives.
7. Other steps are developed and tailored to the particular project and applicable key contract compliance criteria.
8. Monthly pay application checklist includes observations/recommended follow-up.

CRI will tailor our standard pay application review checklist based on the direction obtained during the facilitated sessions with the Authority. CRI will utilize the tailored pay application procedures checklist to identify any items that should be questioned. Additionally, as directed by the Authority, CRI will produce a periodic report on contract compliance and accuracy of the complex allocations of expenditures across multiple fund sources as applicable.

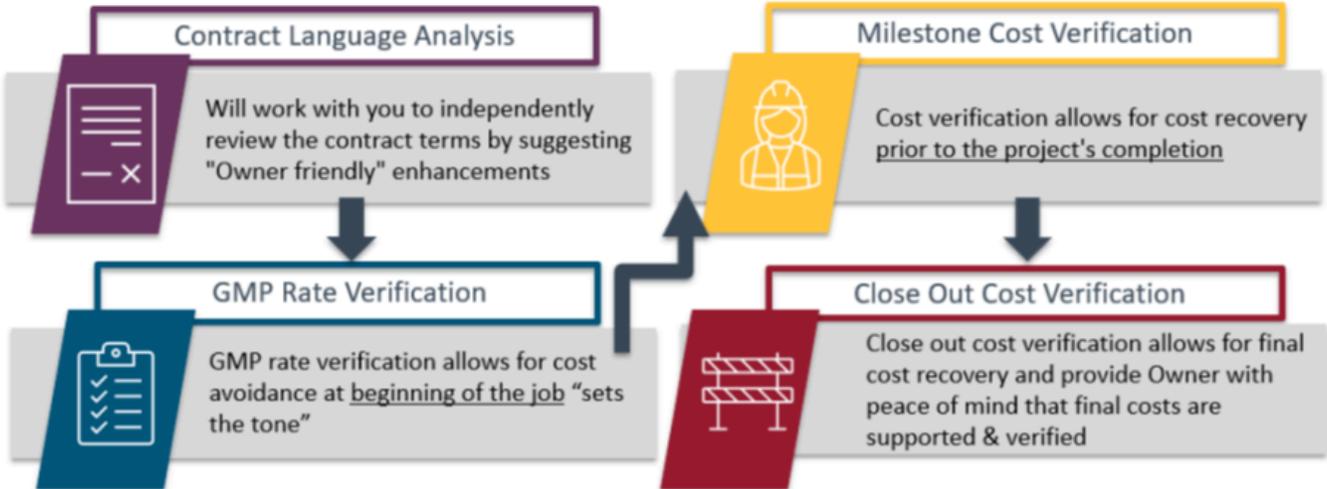
\* These steps particularly apply to payment applications for the GMP projects which have a detailed and extensive manifest billing attached to each payment application. The checklist for non-GMP invoice reviews is much less extensive in the review of the non-GMP invoice for proper approvals and accuracy.

# ADDITIONAL SERVICES

## CONSTRUCTION CONSULTING SERVICES CONTINUED

CRI will work with the School District to establish the services needed and refine the scope of work for each service/objective to fit the specific needs/risk assessment of the School District Typical areas of emphasis follow: labor, labor burden, subcontractor change orders, insurances, subcontractor defaults/default insurance, general conditions, contingency/allowances, and more.

During fieldwork we work directly with the Construction Manager, *saving you time.*



# ADDITIONAL SERVICES

## INFORMATION TECHNOLOGY SERVICES

### VULNERABILITY SCANNING

Vulnerability scanning can help you evaluate the security of your network and connected endpoints. The scans aid in the identification of obsolete, outdated, or misconfigured systems that introduce vulnerabilities to your environment. Each scan can be performed remotely.

#### *External*

A listing of your external IP addresses assigned by your Internet Service Provider is provided for testing. We conduct the external scan without any interaction from your team to identify what holes or weaknesses could be seen by a bad actor from the public Internet and to determine the effectiveness of your intrusion detection and/or prevention systems in preventing and detecting malicious scanning.

In the event your network perimeter controls are configured to prevent the scan from completing, this will be noted, and you then have the option to whitelist the IP addresses supporting our scanning platform. After whitelisting, we rerun the scan to see what vulnerabilities exist on your external network.

We analyze the results and present the vulnerabilities and recommendations concisely. Findings are assigned a rating of Urgent, Critical, Serious, Medium, or Minimal. A spreadsheet detailing the results is provided.

#### *Internal*

The internal vulnerability scan is conducted remotely. We provide a physical appliance or virtual scanner image for your virtual environment to be connected to or installed on a server on your network. The vulnerability scan will be authenticated, and you will provide a valid domain administrator account for temporary use. You are responsible for securing this account in an appropriate manner including, but not limited to, configuring a complex password and providing the login information to us in a secure manner. We notify you when the account is no longer required for scanning purposes so that you can adjust the access associated with this account accordingly to reduce the risk of exposure. It is your responsibility to ensure that the account is disabled or removed once the scan has completed.

We will not utilize this account for any other purpose than performing the internal vulnerability scan. We will not utilize this account to alter or otherwise configure network settings, accounts, or any other component of the infrastructure. You retain the responsibility for ensuring unauthorized changes are not made to your environment and for reviewing system logs, activity reports, or other indicators of change in the environment.

It should also be understood that the execution of the authenticated internal vulnerability scan may increase the potential for network impacts or operational issues within your network. While we will attempt to minimize any potential impact, such scans involve a thorough examination of the internal network security posture and unexpected issues may arise. In the event we proceed with this proposal, you acknowledge that we are not liable for any operational disruptions, system errors, or other consequences that may occur because of the scan.

The software reports all vulnerabilities that exist on the devices and can be seen from within the network. Internal vulnerability scan findings are given a rating of Urgent, Critical, or Serious. While Medium and Minimal risk vulnerabilities may exist, we do not report on them for purposes of the review since they are only available on the internal network. A spreadsheet detailing each of these vulnerabilities and the associated system is provided.

### NETWORK PENETRATION TESTING

#### *External*

Penetration testing is performed against the vulnerabilities identified during the external vulnerability scan. Enumeration is performed against the provided static external IP addresses. Manual exploitation techniques are performed for an initial eight (8) hours, and the penetration tester will discuss initial findings with you. If you request additional work, additional testing is performed, and this process is repeated until you are satisfied with testing.

# ADDITIONAL SERVICES

## INFORMATION TECHNOLOGY SERVICES

### *Internal*

Internal network penetration testing is performed against the vulnerabilities identified during the internal vulnerability scan utilizing a laptop that we ship to you to connect to your network. Unless you specify us to focus our testing on certain assets, we utilize the results of the vulnerability scan to demonstrate what information or assets might be exposed to an unauthorized user who has network level access to your IT environment. We attempt to show what a hacker could access if they were to compromise your gateway. Manual exploitation techniques are performed for an initial 8 hours, and the penetration tester consults you after that period to discuss initial findings. If you request additional work, an additional 8 hours of testing is performed, and this process is repeated until you are satisfied with the testing. In the event your exposure is limited and does not allow for eight hours of testing, testing will be performed as long as possible to validate and attempt to exploit all available exposures.

### SOCIAL ENGINEERING: VISHING

We conduct social engineering vishing calls to detect the ability of your staff to follow procedures for verification of requests over the phone. We will obtain and review your policies surrounding request verification. We will develop vishing scenarios to attempt to obtain confidential or sensitive information, such as employee system information or computer details. We will contact selected locations and will document who we spoke with, if feasible, what information was requested prior to disclosing information, and what information was obtained or accessed.

### SOCIAL ENGINEERING: PHISHING

We will perform a phishing simulation to determine the ability of employees to identify fraudulent email and to detect the ability of your email system(s) in blocking receipt of such emails. We will send phishing emails to all employees using email addresses provided by Management and a template that Management selects from the numerous templates we have available. Information collected will include the name of the individuals who clicked on links within the emails, the timestamp of each click, and the total number of clicks.



# ADDITIONAL SERVICES

## FORENSIC SERVICES

### FORENSIC INVESTIGATIONS

CRI's general approach to forensic investigations is presented in the graphic below.





# APPENDIX A



## YOUR SOLUTION TEAM

# Rob Broline, CPA, CCA

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

rbroline@CRIadv.com

321.426.3026 | Direct



### Representative Clients

#### School Districts

- Atlanta Public Schools
- Brevard County School District
- Broward County School District
- Lake County School District
- Manatee County School District
- Martin County Government
- Monroe County School District
- Palm Beach County School District
- Sarasota County School District
- Seminole County School District
- Brevard County
- Broward College
- City of Cocoa Beach
- City of Fort Lauderdale
- City of Daytona Beach Shores
- City of Orlando
- City of Tarpon Springs
- Greater Orlando Aviation Authority
- Los Angeles World Airports
- Space Florida
- University of Central Florida

### Experience

Rob has over 25 years of experience and specializes in entity-wide risk assessments, process risk/controls assessments, internal audits, compliance audits, construction compliance cost audits and forensic reviews and grant compliance for a variety of projects and programs for governmental entities.

Rob is the CRI lead on the outsourced internal audit work that CRI performs for the Brevard County Board of County Commissioners and many others. Internal and operational audits performed include, but are not limited to, the following departments / functions: accounts payable; central services; community block development grant; facilities; information technology; parks and recreation; public works; purchasing cards; asset management; central cashier; fire rescue; licensing, regulation, and enforcement; purchasing and procurement; timekeeping and overtime.

### Education, Licenses & Certifications

- BA, Accounting, Cedarville University
- Certified Public Accountant (CPA), State of Florida
- Certified Construction Auditor (CCA)

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA), speaker
- Government Finance Officers Association National (GFOA), national speaker
- Institute of Internal Auditors (IIA)
- National Association of Construction Auditors (NACA)

## YOUR SOLUTION TEAM

### William (Billy) Minch, CPA

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

bminch@CRIadv.com

770.255.6051 | Direct



#### Representative Clients

- Young Harris College
- Reinhardt University
- Truett McConnell University
- Brewton Parker College
- Brenau University
- Loyola University
- Wesleyan College
- Gammon Theological Seminary
- Grambling State University
- Savannah State University
- Albany State University
- Jacksonville State University
- University of Montevallo
- Tuskegee Institute

#### Experience

Billy provides assurance and business advisory services for a wide range of not-for-profit and governmental organizations, primarily serving higher education and private schools. While many of his clients require federal compliance audits performed under Uniform Guidance, they appreciate that he is a “hands-on” partner who enjoys maintaining contact throughout the year, not just during the annual audit engagement. Billy is frequently called upon to assist higher education institutions in understanding the complex financial aspects of regional accreditation and is a frequent presenter for industry-related training events on topics ranging from accounting standards to internal controls and compliance.

#### Education, Licenses & Certifications

- BS, Georgia State University
- Certified Public Accountant (CPA), State of Georgia

#### Professional Affiliations

- National Association of College and University Business Officers
- Southern Association of College and University Business Officers
- American Institute of Certified Public Accountants
- AICPA Government Audit Quality Center
- Past chair and current member of the Georgia Society of CPA's peer review executive committee
- Treasurer, Georgia State University Onesimus Foundation
- Georgia Society of Certified Public Accountants (GSCPA)

## YOUR SOLUTION TEAM

# Mark Smith, CIA, CFE, CRMA

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

mark.smith@CRIadv.com

941.747.0500 | Direct



### Representative Clients

- School District of Manatee County
- Broward County Public Schools
- School District of Pinellas County
- City of Bradenton
- City of Orlando
- MCR Health
- Walters, Levine, Lozano, DeGrave
- R. C. Beach & Associates
- Bradford County
- Martin County
- Jacksonville Port Authority
- Various financial institutions

### Experience

Mark Smith has 20 years of internal audit, risk and compliance experience in a variety of public and private organizations. Mark joined CRI in July of 2019 after spending the previous 5 years in the roles of Chief Risk Officer and Chief Auditor at a financial institution.

Mark has extensive experience in leading internal audits, conducting risk assessments, and providing consulting services to help departments implement correct action based on recommendations. Over his 20 years in audit and risk management, he conducted reviews of financial, operational, and regulatory areas, and also has experience implementing and maintaining enterprise risk management, vendor management, and regulatory reporting programs. School district projects include comprehensive risk assessments to develop internal audit plans, and audits of sales surtax, payroll, personnel, construction operations, transportation, contract compliance, position control, financial aid, and benefits.

### Education, Licenses & Certifications

- BS, University of Florida
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certification in Risk Management Assurance (CRMA)

### Professional & Civic Affiliations

- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)

## YOUR SOLUTION TEAM

# David Knowlton, CPA, CITP, CISA, CISSP

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

dknowlton@CRIadv.com

321.426.3024 | Direct



### Representative Clients

- Brevard County, Florida
- City of Daytona Beach, Florida
- City of Melbourne, Florida
- City of Satellite Beach, Florida
- Center for the Advancement of Science in Space (CASIS)
- Space Florida
- Town of Indialantic, Florida
- Town of Indian River Shores, Florida
- Titusville-Cocoa Airport Authority
- Indian River Mosquito Control District
- City of Maitland, Florida

### Experience

David has over 10 years of public accounting experience, and over 10 years industry experience working in retail management. David's experience allows him to couple a real world business perspective with the knowledge and experience of a CPA to provide solutions, which not only help maintain compliance but can also provide tangible business results.

David specializes in financial audits and evaluation of information technology focusing on governments and not-for-profits. David is a Florida CPA and holds numerous certificates over various aspects of information technology including auditing and security. David graduated from the University of Central Florida with both a bachelor's and master's degree in accounting. David is also the board chair for 211 Brevard and the treasurer for the Space Coast Chapter of ISC(2).

### Education, Licenses & Certifications

- BSBA, Accounting, University of Central Florida
- MS, Accounting, University of Central Florida
- Certified Public Accountant (CPA), State of Florida
- Certified IT Professional (CITP), AICPA
- Certified Information Systems Auditor (CISA), ISACA
- Cybersecurity Practitioner (CSXP), ISACA
- Certified Information Systems Security Professional (CISSP), ISC2

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Information Systems Audit and Control Association (ISACA)
- ISACA Central Florida Chapter
- International Information System Security Certification (ISC2)
- Space Coast ISC(2) Chapter

## YOUR SOLUTION TEAM



# Ben Kincaid, CPA, CFE, CVA, CFF

Forensic / Fraud Partner  
CRI Advisors, LLC

BKincaid@CRIadv.com  
850.337.3235 | Direct



### Representative Clients

- Broward County School District
- Okaloosa County School District
- Gadsden County School District
- Walton County School District
- City of Port St. Lucie
- City of Fort Lauderdale
- City of Fort Walton Beach
- City of Homewood
- City of Unadilla
- City of Enigma
- City of Madeira Beach
- City of Mount Dora
- City of DeFuniak Springs
- South Carolina Office of State Auditor
- Florida House of Representatives
- Florida Department of Economic Opportunity
- Florida Department of Elder Affairs
- Florida Department of Children and Families
- Florida Agricultural & Mechanical University
- Office of State Attorney, 1st, 5th and 17th Judicial Circuits
- Escambia County
- Bay County
- Alachua County
- Martin County
- Broward County Sheriff's Office
- Okaloosa County Sheriff's Office
- Walton County Sheriff's Office
- St. Johns County Sheriff's Office

### Experience

Known for his data analytics and translating the data into defensible, investigative results, Ben Kincaid has over 13 years of experience in providing forensic accounting services throughout the United States. Ben specializes in conducting forensic investigations of governmental organizations and leads CRI's forensic accounting and dispute practice. Ben serves as the engagement partner or the quality control partner on the majority of CRI's governmental forensic investigations (including school districts). Ben will serve as the lead partner for the forensic related work on this engagement.

Ben speaks regularly on the topics of fraud prevention and detection particularly for governmental organizations, and provides thought leadership on these topics regularly. Ben has worked with various law firms and law enforcement on civil and criminal matters and presented findings to numerous federal, state and local law enforcement agencies. Ben also provides expert witness services and has qualified as an expert witness in various state courts. Ben serves as a forensic accounting expert for various district/state attorney offices as well as the Maryland Judiciary.

### Education, Licenses & Certifications

- BS, Business, Pensacola Christian College
- Certified Public Accountant (CPA), State of Florida
- Certified Public Accountant (CPA), State of Indiana
- Certified Fraud Examiner (CFE)
- Certified Valuation Analyst (CVA)
- Certified in Financial Forensics (CFF)

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)
- National Association of Certified Valuators and Analysts (NACVA)

### Professional Committees/Achievements

- 2021 AICPA Forensic and Valuation Services Standing Ovation
- AICPA Forensic and Litigation Services Committee, Member
- AICPA Fraud Task Force, Chair
- AICPA Emerging Forensic Accountants Task Force, Member
- AICPA Forensic and Litigation Services Education Task Force, Member
- Florida Institute of Certified Public Accountants, Former Valuation, Forensic Accounting, and Litigation Committee Member

## YOUR SOLUTION TEAM

# Natalee Wallace, CPA

Senior Manager, CRI Advisors, LLC  
Senior Manager, Carr, Riggs & Ingram, L.L.C.

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321.426.3031 | Direct



### Representative Clients

- Atlanta Public Schools, GA
- Bal Harbour Village, FL
- Broward County, FL
- Broward Regional Health and Planning Council
- City of Coral Springs, FL
- City of Deerfield Beach, FL
- City of Fernandina Beach, FL
- City of Fort Lauderdale, FL
- City of Hollywood, FL
- City of Jacksonville Beach, FL
- City of Miami Beach, FL
- City of Miramar, FL
- City of Pompano Beach, FL
- City of Tamarac, FL
- District School Board of Collier County, FL
- Florida Commerce
- Florida Division of Emergency Mgmt.
- Hillsborough County, FL
- Iowa Division of Accounting Management Services
- Iowa Economic Development Authority
- Iowa Finance Authority
- Iowa Office of the CIO Iowa Workforce Development
- Jacksonville Port Authority
- Martin County, FL
- Missouri Housing Development Commission
- Nassau County, FL
- North Carolina Office of Recovery and Resiliency
- Palm Beach County, FL
- School Board of Broward County, FL
- School Board of Highlands County, FL
- University of Miami, FL
- Volusia County, FL

### Experience

Natalee brings over 17 years of experience in public accounting, providing consulting, financial, and compliance audit services to a wide range of governmental and public sector entities. Her extensive, hands-on experience working directly with senior management, boards of directors, audit committees, elected officials, and peer auditors has equipped her with the insight and practical knowledge needed to deliver effective and actionable business solutions in today's dynamic regulatory environment.

A dedicated specialist in the public sector industry, Natalee primarily focuses on state agencies, municipalities, counties, and school districts. Natalee is recognized for her ability to deliver meaningful insights and practical recommendations that support transparency, efficiency, and compliance in public sector operations. Her clients benefit from her deep industry-specific expertise and technical proficiency in key areas such as:

- Risk assessments and internal controls
- Internal audit program development, execution, and evaluation
- Grant administration, including monitoring and compliance
- Single audit (Uniform Guidance)
- Internal audit program development and evaluation
- Regulatory compliance and reporting
- Contract compliance
- Budget analysis and fiscal oversight
- Process improvement and operational efficiency

Natalee is a frequent speaker at national conferences, where she shares her expertise on complex regulatory and technical topics. Most recently, she presented to a national audience on the 2024 Uniform Guidance updates, reinforcing her role as a trusted advisor and thought leader in the public sector industry.

### Education, Licenses & Certifications

- BS, Accounting, Florida State University
- BS, Finance, Florida State University
- Certified Public Accountant (CPA), State of Florida
- Certified Public Accountant (CPA), State of North Carolina

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Institute of Internal Auditors (IIA)
- North Carolina Association of Certified Public Accountants (ncaCPA)

## YOUR SOLUTION TEAM

# Kayla Spellman, CPA, CCA

Senior Manager, CRI Advisors, LLC  
Senior Manager, Carr, Riggs & Ingram, L.L.C.



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### Representative Clients

- Brevard County, Florida
- Broward County, FL School Board
- City of Daytona Beach, Florida
- City of Fellsmere, Florida
- City of Maitland, Florida
- City of Melbourne, Florida
- City of Orlando, Florida
- City of Rockledge, Florida
- City of Tarpon Springs, Florida
- Duval County, FL School Board
- Florida Department of Elder Affairs
- Florida Gulf Coast University
- Institute of Food & Agricultural Sciences
- Martin County, Florida
- Shands Hospital
- University of Florida Athletic Association
- University of Florida Internal Audit
- University of Florida Foundation
- University of Florida Student Government
- Volusia County, FL School Board
- Washington County, FL School Board

### Experience

Kayla has over 25 years of proven skills and experience in audit and consulting. Industries served include K-12, Higher Education, State and Local government, and Healthcare. Kayla specializes in risk and controls assessments, internal audits, operational audits, IT audits, business process design, data analytics, and investigations. Internal and operational audits performed include, but are not limited to, the following departments/functions: accounts payable, motor pool services, asset management, purchasing card, gasoline card programs, timekeeping and overtime, purchasing/procurement, information technology, contract compliance, system implementations, facilities.

### Education, Licenses & Certifications

- MS, Decision Information Science, University of Florida
- MAcc, University of Florida
- BBA, Accounting, University of North Florida
- Certified Public Accountant (CPA), State of Florida
- Certified Construction Auditor (CCA)

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Institute of Internal Auditors (IIA)

## YOUR SOLUTION TEAM

### Danielle Matney

Supervising Senior Associate, CRI Advisors, LLC  
Supervising Senior Associate, Carr, Riggs & Ingram, L.L.C.

dmatney@CRIadv.com  
321.701-6259 | Direct



#### Representative Clients

- Brevard County, FL
- Martin County, FL
- Greater Orlando Aviation Authority
- The School Board of Broward County, FL
- The School Board of Lake County, FL
- Private Construction Firm
- Orlando Utilities Commission
- Jacksonville Port Authority
- City of Orlando, FL

#### Experience

Danielle joined Carr, Riggs & Ingram in 2023. Danielle comes to CRI with over four years of experience in accounting services in the professional services industry including legal and real estate. Her skill competencies and experience include the following areas:

- Accounts Payable and Receivable
- Account and Ledger Monthly Reconciliations
- Billings/Invoice Preparation and Review
- Cash Receipts and Deposits
- Client accounts and records management
- General Ledger entries/updates
- Financial Records and Data Reporting

Danielle obtained her Bachelor of Applied Science with a specialization in Accounting from Eastern Florida State College.

#### Education

- BS, Organizational Management – Specialization in Accounting, Eastern Florida State College
- Pursuing Masters in Accounting

## YOUR SOLUTION TEAM

# Anthony Mosher

Senior Associate, CRI Advisors, LLC

Senior Associate, Carr, Riggs & Ingram, L.L.C.

amosher@CRIadv.com

321.701-6262 | Direct



### Representative Clients

- Alachua County
- American Services Technology, Inc.
- Brevard Achievement Center
- Brevard Health Alliance, Inc.
- Brevard Homeless Coalition
- Brevard Physician Associates, PLLC
- City of Daytona Beach
- City of Groveland
- City of Indian Harbour Beach
- City of Rockledge
- City of Sebastian
- Contec Americas, Inc.
- Greater Orlando Aviation Authority
- Long Doggers, Inc.
- Holy Trinity Episcopal Academy
- Mainstream Engineering Corporation
- Semplastics EHC, LLC
- Triton Submarines, LLC

### Experience

Anthony joined Carr, Riggs & Ingram in 2022 and focuses on internal audits and consulting services for governmental entities.

He has worked on numerous audits including but not limited to local government entities, employee benefit plans, single-audits, reviews, and a variety of consulting services.

His skill competencies and experience include the following areas:

- planning, designing, and performing numerous analytical and substantive tests over a variety of audit areas,
- working closely with client personnel and audit team members to complete audit tasks and prepare client deliverables, such as Financial Statements.
- He also has extensive experience working on compliance audits related to construction Pay Application and Invoice review / validation.

### Education

- BSBA, Accounting, University of Central Florida
- MS, Accounting, University of Central Florida

## YOUR SOLUTION TEAM

### Farah Charles-Martezian

Senior Associate, CRI Advisors, LLC

Senior Associate, Carr, Riggs & Ingram, L.L.C.

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#### Representative Clients

- Atlanta Public Schools
- Brevard County Government, Florida
- Martin County, Florida
- Monroe County, Florida
- School Board of Broward County, Florida
- School Board of Highlands County, Florida
- School Board of Lake County, Florida
- Volusia County, Florida

#### Experience

Farah joined Carr, Riggs & Ingram as an internal audit / consulting intern before joining the firm, full-time at the beginning of May 2023. Since joining the firm, Farah has worked with several governmental clients, providing internal audit and consulting services including construction internal audit / cost verification services for various clients. Her skill competencies and experience include the following areas:

- Internal Audits, including:
  - Accounts Payable/Disbursement Cycle
  - Emergency Management Billing and Collection Function
  - Ethics Program - APS
- Construction Payment Application Reviews/Validation, including:
  - General Conditions/General Requirements
  - Insurance and Bonds
  - Subcontractor Pay Applications
  - Lien releases/waivers
- Contractor/Subcontractor cost verification, including:
  - Vendors, material suppliers
  - Subcontracts
  - Change Orders
  - Lien releases/waivers
  - Proof of payment

#### Education, Licenses & Certifications

- BS, Eastern Florida State College
- Masters of Science in Accounting and Financial Forensics, Florida Institute of Technology
- Certified Fraud Examiner (CFE)
- Certified Public Accountant (CPA) - Candidate
- Certified Internal Auditor (CIA) - Candidate

#### Professional Affiliations

- Association of Certified Fraud Examiners (ACFE)
- Institute of Internal Auditors (IIA)

## YOUR SOLUTION TEAM

### Varvara Malasi

Associate, CRI Advisors, LLC  
Associate, Carr, Riggs & Ingram, L.L.C.

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#### Representative Clients

- Brevard County, FL
- Martin County, FL
- Greater Orlando Aviation Authority
- The School Board of Broward County, FL
- The School Board of Lake County, FL
- Private Construction Firm
- Orlando Utilities Commission
- Jacksonville Port Authority
- City of Orlando, FL

#### Experience

Varvara joined Carr, Riggs & Ingram in 2023 and focuses on internal audits and consulting services for governmental entities.

During her previous experience as an Internal Auditor, Varvara has conducted operational, financial, compliance and investigative audits. Starting with the pre-audit phase, she was responsible for gathering, preparing, and analyzing data. She then performed the internal audit and prepared the corresponding internal audit report drafts.

Her skill competencies and experience include the following areas:

- Internal Audits & Follow-up Audits, including:
  - Accounts Payable/Disbursement process
  - Procurement/Purchasing Card function
  - Billing and Collection Function
  - Fuel Tax Credit Refunds
- Compliance Audits, including:
  - Contract, policy & procedure, law and regulatory compliance
  - Construction Payment Application and Invoice Reviews/ Validation General Conditions/Requirements
- Subcontractor Pay Applications
  - Contractor/Subcontractor cost verification
  - Change Orders
  - Contractor payroll
- Records Management Audit including the following:
  - Public Record Requests
  - Records Retention

#### Education, Licenses & Certifications

- Bachelor of Finance, University of Tirana, Faculty of Economy, Public Institution, Tirana, Albania
- Master of Accounting and Auditing, University of Tirana, Faculty of Economy, Public Institution, Tirana, Albania
- Certified Internal Auditor (CIA) - Candidate