

Florida Clerk of Courts Operations Corporation

Proposal for Professional Audit Services



Presented by

Lanigan & Associates, P.C.

Certified Public Accountants & Management Consultants

2630 Centennial Place

Tallahassee, FL 32308

November 22, 2021

Contact: John Keillor, CPA

jkeillor@lanigancpa.com

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Proposal for Professional Audit Services

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November 22, 2021

Mr. John Dew
Florida Clerks of Court Operations Corporation
2560-102 Barrington Circle
Tallahassee, FL 32308

Re: Proposal for Professional Audit Services

Dear John:

We are pleased to have the opportunity to respond to the Florida Clerks of Court Operations Corporation's request for proposal for auditing services. We fully understand your engagement objectives, the scope of work to be performed and are personally committed to meeting your engagement needs in a practical way. Our firm will perform the engagement as outlined in the Request for Quote (RFQ) and will meet all required deadlines.

We have extensive experience providing Governments and Not-for-Profits auditing, accounting and tax services. Our commitment to quality and timely service, our locally available range of services, and our depth of not-for-profit industry experience will serve you well. We do whatever is required to get the job done, on time, without compromising quality.

Our relationship and experience with the FCCOC, Florida Association of Court Clerks, and local county governments has provided us with the necessary qualifications to serve as your auditor.

If you have any questions or need additional information, please contact me at (805-893-8418) or jkeillor@laniganpcpa.com and I will be happy to assist you. Thank you for your consideration of Lanigan & Associates, P.C.

Sincerely,


John Keillor, CPA

Proposal for Professional Audit Services

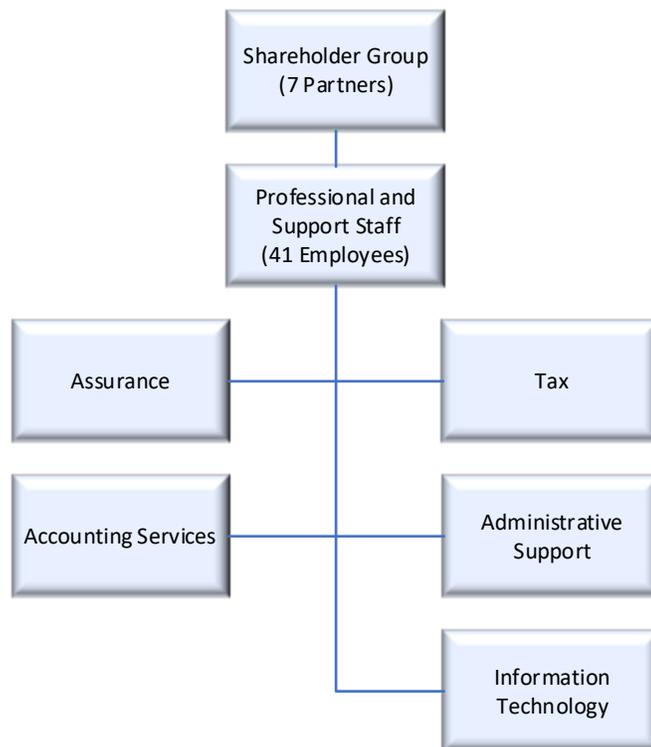
FIRM OVERVIEW

Firm Profile

Lanigan & Associates, P.C. was established in 1973 by Bernard Lanigan. Our firm has achieved a reputation for high quality auditing, accounting, tax and consulting services to clients throughout the southeast. Our knowledge of the business environment in which our clients operate enables us to thoroughly understand each client's needs and to tailor our services to meet their expectations.

Our firm has licensed offices in Tallahassee, Thomasville and Atlanta. Each office provides a full range of services, including accounting, audit, tax, investment management, estate planning, employee benefit plan administration, and consulting and advisory services. The firm specializes in servicing closely held businesses, professional service organizations, government agencies, and tax-exempt entities.

Lanigan & Associates, P.C. has seven (7) partners and forty-one (41) professionals and support staff who have extensive experience in providing quality services to a variety of clients. Through a close, professional relationship with a diverse client base, our firm has gained a wealth of experience in helping organizations like the Clerk of Courts Operation Corporation (CCOC) reach their goals and objectives. Our firm structure along with the number of employees assigned to each function is presented below in the organizational chart.



Firm Profile (Continued)

The firm's organizational structure is designed to provide maximum flexibility and efficiency, while encouraging growth and development from within. Each engagement, regardless of size, is assigned a minimum of two partners and a manager. Specific objectives and complexities dictate the number of additional staff assigned to the engagement team.

We are committed to providing expert service to our clients. All of our team members attend timely continuing education that provides them with the knowledge and resources to continually exceed clients' expectations and meet the ever-changing demands of the marketplace.

Member of the American Institute of Certified Public Accountants' Private Companies Practice Section.

Control over the quality of our service is of paramount importance to us. To ensure our standards of working excellence, we are a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants. This membership requires triennial peer review of the firm's quality control system. Our commitment to excellence is evident in the unmodified opinions we have always received from our peers, the most recent of which was issued in 2020 (See Appendix A).

Member of the American Institute of Certified Public Accountants' Governmental (Not-For-Profit) Quality Center.

Our firm is a member of the American Institute of Certified Public Accountants' Governmental Quality Center (AICPA-GAQC). This is a firm-based, voluntary membership center designed to promote the importance of quality governmental/not-for-profit engagements and the value of such engagements to clients of governmental/not-for-profit services and certain other entities.

Customer Service Philosophy

We take great pride in our hands-on, service oriented business philosophy, a function of quality controls and processes, superior talent and a passionate responsiveness to your needs. Our results-oriented approach is structured to help you achieve your goals and objectives in addition to strengthening your management systems and processes. L&A has several attributes that are critical to executing our role of providing the necessary assurance to our clients:

➤ **We have the right mix of firm size, diversity of practice and expertise.**

Our firm is large enough to have the resources available to take on new complex engagements. However, we have not grown so large that our team has lost our personal touch and relationship driven process. Our firm has made a concerted effort to organically grow our client base through a methodical selection process. This enables us to only select engagements where we can add value to our clients above and beyond our fees. Strictly adhering to this philosophy throughout the last 40 years has allowed our firm to develop niche practice groups. These practice groups have accumulated a wealth of diverse expertise that allows us to add value and "go beyond recording history." We feel this separates our firm from the typical regional CPA firm.

Customer Service Philosophy (Continued)

➤ **We demand excellence in the services we provide.**

Independence, integrity and professional competence are the cornerstones of our approach to doing business. We have developed an excellent reputation in the southeast due to the quality of the services we offer and the satisfaction of our clients.

➤ **We sincerely care about the clients we serve.**

We care about our clients and want to see them succeed. We are collaborators who believe working together towards our clients' success is a privilege. Not only is it a privilege, it's our stated purpose. Should we be retained as your accountants and advisors, you will quickly see that we will provide value beyond accounting.

➤ **Information is useful only if it is timely.**

We understand the need to produce timely reports to meet the needs of the Organization.

➤ **We take every opportunity to add value to our clients.**

We recognize the importance of accurate and meaningful financial statements. However, we strive to provide proactive services and information which can assist you in planning and decision making. We are business people, not bean counters.

➤ **We are effective and efficient with the services we provide.**

We're different because we have the resources to provide a wide array of services, but we are not burdened with the cost structure or bureaucracy of the large national firms. These factors translate into world-class service at rates that are commensurate with the local market.

➤ **We believe in communication.**

We regard open lines of communication among all members of the engagement team and the client as imperative to the successful performance of our job. You will have continuous access to us and our resources.

➤ **We use and share the latest technology.**

We take pride in our commitment to train both our staff and our clients in the effective use of information technology. We use technology in every aspect of our work and seek out best practices to facilitate greater efficiencies.

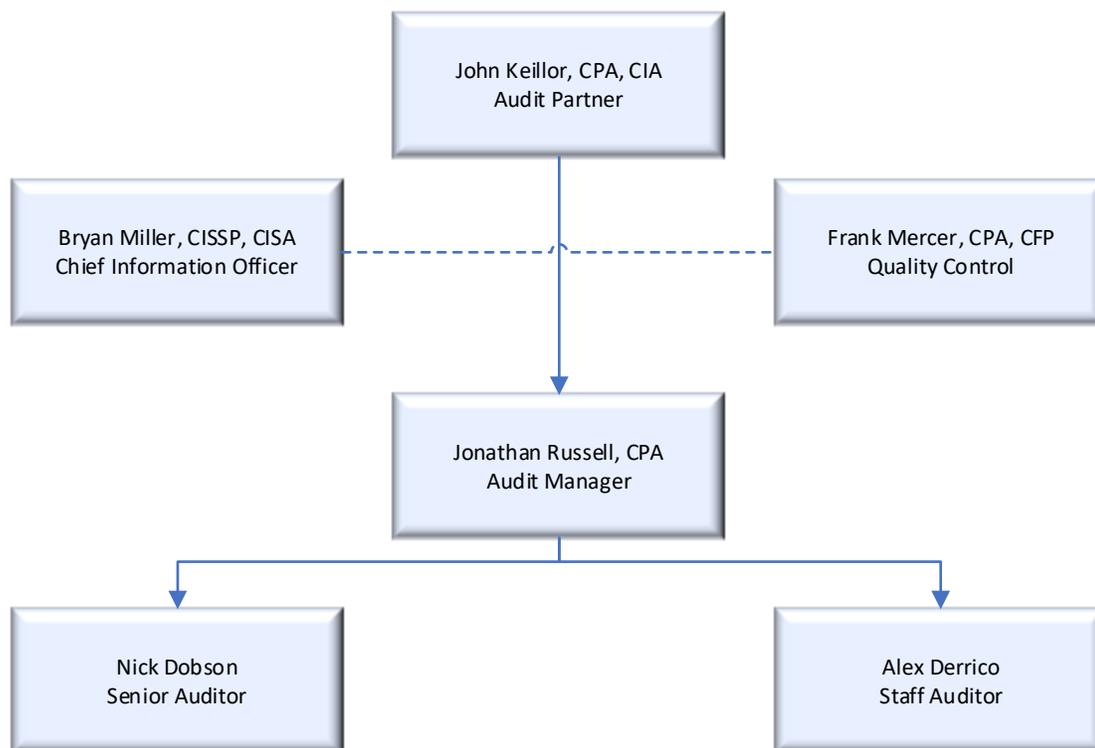
OUR ENGAGEMENT TEAM QUALIFICATIONS (STAFFING)

Successful engagement performance requires a strong functional organization. Our basic approach to selecting an engagement team is based on the need for close coordination, carefully defined responsibilities and lines of communication and constant quality control throughout all phases of the engagement. These objectives can only be accomplished using a strong engagement team with effective management and control features.

The team assigned to perform our audit is composed of highly trained professionals with extensive experience in audit engagements. Our small, efficient working group will maintain a knowledgeable, yet non-intrusive, approach to the audit, and in this way, deliver an audit of exceptional quality requiring few disruptions in the conduct of the CCOC's on-going operations.

Our firm is structured to be able to continuously provide the CCOC with the most qualified, experienced professionals for your engagement. None of the team members have had complaints against them by the state board of accountancy or other regulatory authority. Furthermore, no corrective actions have been taken by the firm with respect to these people.

The work performed on this engagement would be performed from our Tallahassee office. Your engagement team would include an engagement partner, quality control partner, audit manager, senior auditor, staff auditors and paraprofessionals. Your engagement team would be structured as follows for the engagements included in this proposal:



Complete resumes of our team members can be found in Appendix B.

Commitment to Staff Continuity

We strive to maintain the same team each year so that you do not have to “train the auditor.” We understand that the best way to provide the CCOC with responsive, quality services is to assign the most qualified individuals to the engagement and maintain continuity of staff on successive engagements. We are committed to maintaining the same staff on engagements year-after-year.

Our Firm takes great pride in not only selecting high quality staff members, but providing them an environment designed for their success and betterment. With that said, all audit management staff and engagement partners have been with our firm for no less than seven years. We believe our history of low staff turnover is an asset we are proud to present to the CCOC.

If a situation should arise where there is a key personnel change, we will notify appropriate management as soon as possible. As changes in key personnel cannot always be prevented, it is important that competent replacements are available. Due to our extensive involvement with similar organizations, we have a wealth of professionals available with the requisite industry experience and training to provide you with quality service on an ongoing basis.

Continuing Professional Education

Our firm’s team members exceed the biennial 80 hours continuing education requirements of the State Board of Accountancy, the American Institute of Certified Public Accountants, the firm’s quality control policies, and the continuing professional education requirements of Governmental Auditing Standards. The continuing education is geared towards learning and applying new accounting pronouncements that affect our clients.

Disciplinary Actions

Our firm has not had any disciplinary actions that have been instituted or proposed against the firm. In addition, we are not aware of any pending disciplinary matters.

STATEMENT OF AUDITOR’S INDEPENDENCE

Based on our review of professional standards, we are not aware of any matters that would be deemed to impair independence. We are also not aware of any possible conflicts with the Organization’s key personnel. In the event a conflict arises or if we become aware of a matter affecting our independence, we will notify you of the situation immediately. For purposes of quality control and compliance with professional standards, we will evaluate our independence with the Organization annually.

SCOPE OF SERVICES TO BE PROVIDED

Our audit will be conducted in accordance with generally accepted auditing standards, promulgated by the American Institute of Certified Public Accountants (AICPA); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; Florida Single Audit Act; and Chapter 10.650, Rules of the Auditor General. A Single Audit is required as part of the annual audit, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Florida Single Audit Act; and Chapter 10.650, Rules of the Auditor General.

The following reports are expected at the completion of the audit:

1. Basic financial statements – including supplemental schedules
2. Florida Single Audit Report: Report according to the compliance requirements applicable to major federal or state grants to be included in the financial statements.
3. Governance Communication Letter
4. Management Letter to the Board of Directors (if applicable): Purpose of letter will be to make known recommendations of the auditor which, if implemented, would in the auditor's opinion, increase efficiency and improve internal accounting control. All comments and recommendations shall be discussed with, and a draft of the letter provided to the CEO and CFO prior to issuance.

FIRM EXPERIENCE – FINANCIAL STATEMENT AUDIT ENGAGEMENTS

Our firm serves many commercial entities, governments, and not-for-profit organizations in North Florida and South Georgia. The experience we have gained in practical situations of assisting our clients allows us to better address issues facing your organization. We understand these issues and we have the requisite skill level to do more than provide the routine compliance services—we will add incremental value to the relationship. We have worked with our clients to validate critical processes that must be addressed in order to achieve and maximize business objectives. Our approach identifies areas of risk in the not-for-profit industry and develops procedures to evaluate these risks in order for us to address all pertinent compliance issues.

Our services range from single audits performed under the requirements of the Office of Management and Budget’s Uniform Guidance to consulting and business advisory engagements. Our engagements with both governmental and not-for-profit organizations have achieved notable results for our clients. For example, our governmental audits have resulted in the prestigious **“Certificate of Achievement for Excellence in Financial Reporting”** awarded by the Government Finance Officers Association.

A select list of Not-For-Profit/Governmental clients that we have served is as follows:

- Florida Association of Court Clerks
- Madison County, Florida
- Tall Timbers Research and Foundation
- Thomas University
- National Association of Dental Laboratories
- Florida Courts E-file Authority
- City of Bainbridge, Georgia
- Fish & Wildlife Foundation of Florida
- Thomasville Cultural Center
- Florida Independent Living Council
- Florida Surplus Lines Association
- Flowers Employee Credit League
- Pebble Hill Foundation
- Heritage Foundation, Inc.
- Capital Area Community Action Agency
- Desoto County, Florida (*Consulting*)
- The Henry & Rilla White Youth Foundation
- Goodwill Industries of the Big Bend
- Association for Institutional Research
- Florida Clerk of Courts Operation Corporation
- Georgia Society of Health System Pharmacists
- Monroe County, Florida (*consulting*)
- Florida Beverage Association
- Town of Greensboro, Florida
- Florida Academy of Cosmetic Dentistry
- City of Thomasville, Georgia
- Florida Local Government Investment Trust
- Brookwood School and Foundation
- Florida Green Building Coalition
- Foundation for Indigent Guardianship, Inc.
- FSU College of Business Student Investment Fund
- Goodwill Villages HUD Audits (12 separate single audits)

We provide audit, accounting, and tax services for many other governmental, not-for-profit and commercial entities not contained in the list above.

Additional Client Services

Although our firm's core services include audit, tax preparation, and accounting services, we also provide the following additional services:

- Financial forecasts and projections
- Financial statement preparation
- Indirect cost plans
- Operations review
- Cost allocation plans
- Tax preparation and compliance
- Policy and procedure manuals
- Merger and acquisitions
- Cost segregation functions
- Feasibility studies
- Internal control review and best practices implementation

Experience with Auditing State Grants

The Single Audit is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of State awards received for its operations. Performed annually, the Single Audit's objective is to provide assurance to the State of Florida as to the management and use of such funds by recipients such as states, cities, universities, and non-profit organizations.

Our current practice includes audits of organizations in the areas of philanthropy, education, social services, and governmental activities. A typical client receives federal and state financial assistance that requires audits in accordance with government auditing standards and the provisions of the Florida Single Audit Act. As a result, we are familiar with reporting and compliance requirements of many different grant programs.

Experience with Federal Tax Issues Affecting Not-for-Profits

Maintaining tax-exempt status and avoiding various IRS enforcement sanctions are vital to our tax-exempt clients. We will keep the Organization aware of changes in tax laws and enforcement policies, structuring transactions to avoid private inurement issues, minimizing unrelated business income and the related income tax, as well as other needed services. You will also continue to benefit from our in-depth knowledge of not-for-profit issues and our experience in working with diverse tax-exempt entities.

Our firm is proficient in preparing the Form 990 Information Return and other related tax returns for not-for-profits. In addition, we have detailed experience in specific issues that are related to a not-for-profit's exempt status. This includes but is not limited to:

- Filing for Tax Exemption
- Public Support
- Unrelated Business Income
- Lobbying
- Public Disclosure Requirements
- Related Party Transactions

We have a dedicated tax team that specializes in these matters. Our audit team will work closely with the tax team on this engagement to ensure compliance. Many of our clients deal with lobbying, unrelated business income, and other tax-exempt issues. We are proficient in tax compliance and reporting for nonprofits.

OUR APPROACH – FINANCIAL STATEMENT AUDITS

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide a level of service desired and deserved by your organization. Our engagements are supervised by the engagement partner and the manager. As high-level involvement is vital to a quality audit, the partner's time will account for approximately 20% of total hours spent on the engagement. Our team's approach is to be efficient yet non-intrusive.

We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.

Audit Planning

Our audit planning process includes a risk assessment of the CCOC and review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met timely. In addition, we will provide a list and samples of schedules specifically tailored to the CCOC to aid the staff in preparing schedules and providing audit documentation.

Risk Assessment

As part of our extensive planning phase, the engagement team will discuss with management and the Organization's Board issues surrounding the applicable industry, the IIR's internal & external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control environment.

Control Environment

We will document and test the following control processes to evaluate their effectiveness in preparing reliable financial statements:

- Disbursements
- Receipts
- Payroll
- Financial reporting
- Journal entry process
- IT and general computer controls
- Grant compliance and reporting

Based on our understanding of the Organization's risks and control environment, we will design our substantive procedures and communicate our audit approach to management. As part of our review and documentation of the control environment, we may have recommendations for enhancing controls and/or efficiencies. These recommendations will be discussed with management prior to any comments included in a formal management letter

OUR APPROACH – FINANCIAL STATEMENT AUDITS (CONTINUED)

Substantive Procedures

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- Tests of account details
- Analytical procedures
- Use of data analysis software
- Unpredictability tests
- Review of management's estimates
- Review of subsequent events and contingencies

Audit Sampling

Audit sampling provides the auditor an appropriate basis on which to conclude on an audit area by examining evidence from a sample of a population. We utilize both statistical and non-statistical sampling techniques as described in the AICPA's Audit Sampling Guide, depending on the type of testing being performed. Internal control, substantive and compliance testing samples are generally selected using nonstatistical techniques. Sample sizes are determined by risk assessment and nature of the population. We may use statistical sampling to assist with forensic testing in areas which have a higher risk of misstatement due to fraud.

Preparation of Audit Report and Review

Audit workpapers are reviewed throughout the audit by the manager and engagement partner. Before we leave your offices, the file will be substantially reviewed and any issues will be discussed and resolved. The financial statements are prepared by the audit manager. All reports are reviewed by the engagement partner and concurring partner. Upon approval, we will issue drafts of all reports based on a predetermined schedule allowing adequate time for review and distribution of reports.

Work Paper Retention

Audit programs, workpapers and reports will be retained for a period of seven (7) years after the completion of the audit and made available for inspection by the CCOC, oversight or cognizant agencies, parties designated by the federal or state governments, auditors of entities of which the CCOC is a sub recipient of grant funds or component unit, and additional auditors if requested by them.

INFORMATION TECHNOLOGY

We use the latest technological tools on all our audits. These tools enable us to achieve maximum efficiency and productivity for each project, allowing us to spend less time compiling and processing information and more time on analysis and assisting our clients with process improvement. Our goal is for our services to complement and support your business, not slow it down.

Prosystem Engagement Software:

The firm uses ProSystem Engagement on all audits performed, which means we are completely electronic (“paperless”). This software provides powerful tools to help us prepare audit and tax workpapers and reports in Microsoft Office Programs. It extends the capabilities of these Microsoft Office applications and provides powerful tools for organizing and managing our engagement files electronically.

The core of the Engagement system is the trial balance. We use the Engagement extensions in Word and Excel to integrate trial balance data into our workpapers. Changes that we make to the trial balance are automatically updated in our workpapers. This software has Engagement Administrator Workpaper Management modules that provide powerful tools for organizing, reviewing, and sharing workpapers.

Suralink (PBC Request List Management Software):

Suralink is an automated document exchange and request list management solution built specifically for auditors. We can create, manage, track, and share documents with our clients and others within our firm easily and efficiently.

IDEA Data Extraction and Analysis Software:

IDEA is a computer-based file interrogation tool for use by auditors, accountants, and IT staff. It allows extraction, sampling, and manipulation of data to identify errors, problems, specific issues, and trends. The following are some of the main areas where IDEA can be used:

- Identifying exceptions and discrepancies
- Performing financial trend analysis
- Cross matching data between two systems
- Testing for gaps and duplicates in transactional data
- Sampling

Our Information Technology Professionals:

Our Information Systems Consulting professionals provide our engagement teams with support not only to operate internally, but to work with us to more fully understand your computer environment. The importance of understanding your technological environment cannot be stressed enough. In addition to being required under U.S. Auditing Standards, this knowledge enables us to fully consider the security of your technological environment, the integrity of data, and the most efficient manner in which to audit individual transactions as well as the financial statements overall.

QUALITY CONTROL AND PEER REVIEW

Quality Control

The firm has quality control procedures for independence, integrity and objectivity that we adhere to in our performance of engagements. Partner involvement ensures quality control in every audit we conduct. Partners are involved in all critical decisions, conduct on-site work with staff, meet with your personnel and review the staff auditor's work-papers. Lanigan & Associates further ensures quality control by requiring a final review of critical accounting and auditing issues and financial statement disclosures by a partner that has no direct involvement in the audit.

As previously mentioned, our firm is a member of the American Institute of Certified Public Accountants' Governmental Quality Center (AICPA-GAQC). This is a firm-based, voluntary membership center designed to promote the importance of quality governmental/not-for-profit engagements and the value of such engagements to clients of governmental/not-for-profit services and certain other entities.

Peer Review

Lanigan & Associates, P.C.'s most recent peer review report dated November 19, 2020 can be found as Appendix A. In the peer review process, the peer review team evaluates and tests compliance with the Firm's system of quality control. As reflected in our peer review report, ***we received a "pass" rating.*** We are strong advocates of the peer review process and self-regulation within the profession.

In addition to our external peer review, our firm conducts quality control reviews of our audits. Each year we randomly select a cross section from all our engagements and perform a thorough inspection of the audit work papers, financial statements, and audit reports. The inspection process also includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

APPENDIX A
(PEER REVIEW REPORT)

Report on the Firm's System of Quality Control

November 19, 2020

To the Shareholders of Lanigan & Associates, P.C. and the
Peer Review Committee of the Georgia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Lanigan & Associates, P.C. (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants.

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; an audit of an employee benefit plan, and examinations of service organizations (SOC 1 and SOC 2 engagements).

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

To the Shareholders of Lanigan & Associates, P.C. and the
Peer Review Committee of the Georgia Society of Certified Public Accountants
Page Two

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lanigan & Associates, P.C. in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lanigan & Associates, P.C. has received a peer review rating of *pass*.

BKHM, P.A.

APPENDIX B
(RESUMES)

John W. Keillor, CPA, CIA

Audit Partner

Office Phone: 850-298-6682

Fax Number: 850-893-9745

jkeillor@lanigancpa.com

Summary of Experience

John has 20 years of professional experience in accounting and auditing. He works with a variety of clients ranging from not-for-profit to commercial entities. He has a specific interest and dedication in not-for-profit accounting and auditing. He possesses an excellent understanding of internal control structures, compliance with grants, laws, federal guidelines, financial reporting, and cost allocation. He is a lecturer on accounting, auditing, fraud and other related topics. John chairs the firm's audit committee.

Education

- B.S. in Accounting, Florida State University
- Certified Public Accountant (CPA) – registered and licensed in Florida
- Certified Internal Auditor (CIA)
- Bi-annually obtains more than 80 hours of Continuing Professional Education. These hours are devoted towards education in the areas of auditing and financial reporting.

Professional Affiliations and Community Involvement

- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)
- Institute of Internal Auditors (IIA)
- Florida Society of Association Executives
- Leadership Tallahassee, Class 29

Not-for-Profit/Governmental Clients Served (sample list)

- Florida Association of Court Clerks
- Madison County, Florida
- Florida Local Government Investment Trust
- Thomas University
- City of Bainbridge, Georgia
- Tall Timbers Research and Foundation
- Florida Clerks of Courts Operation Corporation
- Florida Beverage Association
- Fish & Wildlife Foundation of Florida
- Association for Institutional Research
- Florida Courts E-file Authority
- Monroe County, Florida (*consulting*) **
- City of Thomasville, Georgia **
- Goodwill Industries of the Big Bend
- Brookwood School and Foundation
- Thomasville Payroll Development Authority
- Capital Area Community Action Agency
- The Henry & Rilla White Youth Foundation
- Town of Greensboro, Florida

** Assisted client in preparation of CAFR that received the prestigious Certificate of Achievement of Excellence in Financial Reporting.

Florida License Number: AC35539

Bryan Miller, CISSP, CISA **Chief Information Officer**

Office Phone: 850-893-8418

Fax Number: 850-893-9745

bmiller@lanigancpa.com

Summary of Experience

Bryan oversees the Information Technology Department at Lanigan & Associates, PC. He has over 18 years of experience in network administration and information technology consulting. He has been instrumental with the firm's migration to a virtualized and paperless office environment. He is responsible for planning and supervising the firm's IT related engagements (financial statement audits, internal control reviews, SOC engagements, accounting systems, consulting, etc.). Bryan has developed a niche in the field of cyber security including performing lectures and presentations on the topic.

Certifications

- Certified Information Systems Security Professional (CISSP)
- Certified Information Systems Auditor (CISA)

SOC (SSAE 18) and IT Clients Served -Sample List

- MyFloridaCounty.com (SOC 1)
- Florida Courts E-File Authority (SOC 1)
- City of Thomasville, Georgia (IT Security Assessment)
- IT Assessments and SOC Audits for numerous other Commercial Clients
- MyPaymentPortal (SOC 1)
- FCCC CLERC System (SOC 1)
- Thomas University (IT Security Assessment)

Frank J. Mercer, CPA, CFP

Quality Control

Office Phone: 850-893-8418

Fax Number: 850-893-9745

fimercer@lanigancpa.com

Summary of Experience

Frank is the Managing Principal of Lanigan & Associates and has 40 years of experience in the field of accounting. He started his career with a large South Florida firm that merged with a Big Eight Firm. He has spent the last 40 years of his career with Lanigan & Associates P.C.

Frank's not-for-profit audit experience includes the supervision and management of various governmental and nonprofit agencies in accordance with Governmental Auditing Standards, OMB Uniform Guidance, and other state and federal guidelines.

Education

- B.S. in Accounting (Cum Laude), Florida State University
- Certified Public Accountant (CPA) – registered and licensed in Florida, Georgia, and Alabama
- Certified Financial Planner (CFP)
- Bi-annually obtains more than 80 hours of Continuing Professional Education. These hours are devoted towards education in the areas specific to the clients we serve.

Professional Affiliations and Community Involvement

- Florida Institute of Certified Public Accountants (FICPA)
- Georgia Society of Certified Public Accountant
- Alabama Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Leadership Tallahassee, Class VIII
- Florida State Alumni Director

Government/Not-for-Profit Experience ***

- Thomas University
- Madison County, Florida
- City of Bainbridge, Georgia
- Tall Timbers Research and Foundation
- Florida Clerks Operation Corporation
- Fish & Wildlife Foundation of Florida
- Flowers Employee Credit League
- Tall Timbers Research
- Goodwill Industries of the Big Bend
- City of Thomasville, Georgia
- Brookwood School and Foundation
- Thomasville Payroll Development Authority
- Thomasville Downtown Development Authority
- Capital Area Community Action Agency

*** This is just a select list (cross section) of clients served. He serves many other clients.

Florida License Number: AC0006397

Jonathan Russell, CPA

Audit Manager

Office Phone: 850-298-6767

Fax Number: 850-893-9745

jrussell@lanigancpa.com

Summary of Experience

Jonathan started his career with TJS Deemer Dana in their Atlanta Office. Jonathan has a total of 11 years of public accounting experience with a strong emphasis in auditing higher education and not-for-profit entities. He has a strong background in internal controls and compliance with grants and other applicable accounting laws and regulations.

Public Speaking - Jonathan was an instructor with SFA Seminars for three years during his time at TJS Deemer Dana. The SFA Seminar focused on educating and training other auditors on Student Financial Assistance grants which are subject to Single Audit. The SFA Seminars is recognized by NASBA and is qualified for yellow book continuing professional education hours for CPAs.

Published – Jonathan’s article, “Riding the Wave of Change in Lease Accounting, Without Getting Wet”, was published in *The Georgia Engineer*, April/May 2011 edition.

Education

- B.S. in Accounting and Finance, Florida State University
- Master of Accounting, Florida State University
- Certified Public Accountant – registered and licensed in Georgia
- Bi-annually obtains more than 80 hours of Continuing Professional Education. These hours are devoted towards education in the areas of Government Audit Standards and Federal Single Audit Requirements.

Professional Affiliations and Community Involvement

- Georgia Society of Certified Public Accountants (GSCPA)
- American Institute of Certified Public Accountants (AICPA)

Georgia License Number: CPA030114

Nick Dobson

Senior Auditor

Office Phone: 850-298-6701

Fax Number: 850-893-9745

ndobson@lanigancpa.com

Summary of Experience

Nick has a total of 4 years of public accounting experience with a strong emphasis in auditing. As Senior Auditor, he provides audit services to a wide range of industries, including special districts, governmental, not-for-profit, and for-profit entities.

Education

- B.S. in Accounting, Florida State University
- Bi-annually obtains more than 80 hours of Continuing Professional Education. These hours are devoted towards education in the areas of Government Audit Standards and Federal Single Audit Requirements.

Government/Not-for-Profit Experience ***

- Georgia Society of Health-System Pharmacists
- Florida Local Government Investment Trust
- Thomas University
- Madison County, Florida
- Florida Association of Court Clerks
- Florida Courts E-file Authority
- City of Bainbridge, Georgia
- Tall Timbers Research and Foundation
- Florida Clerks Operation Corporation
- Fish & Wildlife Foundation of Florida
- Town of Greensboro, Florida
- Monroe County, Florida
- Association for Institutional Research
- Goodwill Industries of the Big Bend
- City of Thomasville, Georgia
- Brookwood School and Foundation
- Thomasville Payroll Development Authority
- Thomasville Downtown Development Authority
- Capital Area Community Action Agency
- Flowers Employee Credit League

*** This is just a select list (cross section) of clients served. He serves many other clients.

Alex Derrico

Audit Staff

Office Phone: 850-893-8418

Fax Number: 850-893-9745

aderrico@lanigancpa.com

Summary of Experience

Alex has public accounting experience with a strong emphasis in auditing. He provides audit services to a wide range of industries, including special districts, governmental, not-for-profit, and for-profit entities.

Education

- B.S. in Accounting, Florida State University
- Bi-annually obtains more than 80 hours of Continuing Professional Education. These hours are devoted towards education in the areas of Government Audit Standards and Federal Single Audit Requirements.

APPENDIX C
(CLIENT REFERENCES)

CLIENT REFERENCES

Below are current clients who can attest to our services and work performed on their behalf. We welcome the CCOC to contact any of our references listed below.

CLIENT NAME	CONTACT INFORMATION
Madison County, Florida	Billy Washington Clerk of Courts Phone: 850-973-1500 Email: bwashington@madisonclerk.com
Florida Association of Court Clerks	Brian Machek, CPA Chief Financial Officer Phone: 850-921-0808 Email: BMachek@flclerks.com
Tall Timbers Research	Bill Palmer Chief Executive Officer Phone: 850-893-4153 Email: bill@ttrs.org
Fish and Wildlife Foundation of Florida	Will Bradford Chief Financial Officer Phone: 850-921-1144 Email: Will.Bradford@MyFWC.com
City of Thomasville, Georgia	Ashley Cason Chief Financial Officer Phone: 229-227-4019 Email: ashleyca@thomasville.org
Goodwill Industries – Big Bend	Fred Shelfer Chief Executive Officer Phone: 850-522-3900 Email: fshelfer@goodwillbigbend.com

APPENDIX D
(FEE PROPOSAL)

FCCOC FEE PROPOSAL

Our goal is to provide high-quality, reliable service at reasonable fees. Our fees are based on estimated hours and hourly rates, determined by each professional's level of experience.

Our proposed fees are based on the following assumptions:

- The overall condition of your financial and accounting records is satisfactory.
- We will receive support from your accounting personnel necessary for the preparation of requested schedules and other supporting documentation before we commence fieldwork.
- There will not be a need for substantial research of any unforeseen technical issues or new accounting or auditing pronouncements in order for us to complete our audit.

Our fee estimate is a "not to exceed" commitment. Should any additional work be required or requested that exceeds our fee estimate, this work will only be performed if agreed-to by both our Firm and FCCOC.

<u>SERVICES TO BE PERFORMED</u>	<u>FYE</u> 9/30/2022	<u>FYE</u> 9/30/2023	<u>FYE</u> 9/30/2024
Clerks of Court Operations Corporation (FCCOC) Financial Statement Audit	\$16,750	\$16,750	\$16,750

Our standard hourly rates for the services we provide are as follows:

<u>Title</u>	<u>Rate (Discounted)</u>
Partner	\$225
Manager	\$175
Senior Auditor	\$145
Staff Auditor	\$110

Most of our work will be performed at a blended rate of \$145 per hour.