



SANTA ROSA COUNTY GRANTS AND SPECIAL PROJECTS

ERICA GRANCAGNOLO
Grants Manager
ericag@santarosa.fl.gov

6495 Caroline Street, Suite H | Milton, Florida 32570

MEMORANDUM

TO: Tony Gomillion

FROM: Erica Grancagnolo, Grants Manager

DATE: August 3, 2016

SUBJECT: Contract with CliftonLarsonAllen, LLP for Enterprise Wide Risk Assessment

RECOMMENDATION

Recommend approval of contract in the amount of \$23,600, with a travel budget not to exceed \$3,000, with CliftonLarsonAllen, LLP for consulting services related to an Enterprise Wide Risk Assessment, as required by U.S. Treasury Department.

BACKGROUND

An RFQ was issued in May for consulting services related to an Enterprise Wide Risk Assessment, as identified in the pre-award review conducted by U.S. Treasury-Office of the Inspector General. A Risk Assessment serves to identify risks that the entity faces from both external and internal sources, and is a necessary step to continue to receive all types of federal funding, including RESTORE.

The Board approved contract development with CliftonLarsonAllen, LLP at the July 14, 2016 Commissioner Regular Meeting.

FUTURE ACTION

The results of the Risk Assessment will be brought back to the Board upon completion of the project.

July 19, 2016

Santa Rosa County Board of County Commissioners
6495 Caroline Street, Suite J
Milton, Florida 32570

We are pleased to confirm and outline our understanding of the terms and objectives of our engagement and the nature and limitations of the consulting services CliftonLarsonAllen, LLP (CliftonLarsonAllen, CLA, or We/Our/Us) will provide to Santa Rosa County, Florida (the County) related to the entity-wide risk assessment requested. If it meets with your approval, this letter will serve as an agreement made by and between CLA and the County.

As our engagement will not constitute an examination made in accordance with attestation standards established by the American Institute of Certified Public Accountants or an audit made in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion or any other form of assurance on the financial statements taken as a whole. Also, we will not express an opinion or provide any assurance on the effectiveness of the entity's internal control over financial reporting or any part thereof.

Andrew Laflin, Principal, is responsible for the performance of this consulting engagement.

Project Description

The objective of this project is to carry out an entity-wide risk assessment based on advice from the U.S. Treasury Department to be in compliance for awards under the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (the Act or the RESTORE Act.) This project will document the potential risks to the different areas of County government as well as the methods and processes used by the County to manage and mitigate risks. Specific tasks will include but not be limited to:

- Identifying potential risks including forms of –
 - hazard risk
 - financial risk
 - operational risk and
 - strategic risk
- Assessing these risks in terms of likelihood and magnitude
- Determining current steps and processes in place to mitigate these risks
- Recommend policies and strategies not in place to reduce these risks
- Assist in determining a response strategy should the relevant risk occur

CLA's proposal to provide consulting services to Santa Rosa County, dated June 14, 2016, and included as Exhibit 1 to this Engagement Letter, describes the project approach in detail.

Additional services

If modifications or changes are required during the course of the engagement that is beyond the initial scope of services, or if you request that we perform any additional services, we will provide you with a separate agreement or addendum for your signature. Such separate agreement or addendum will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Client information requirements

The County agrees it is solely responsible for the accuracy, completeness, and reliability of all of the entity's data and information that it provides CLA for our engagement. The County agrees it will provide us with all necessary information on or before the date we request to allow us to adhere to the project schedule. You are responsible for making all management decisions, and performing all management functions, on behalf of the County based on the content of our communications and reports, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you. We will expect you to designate a competent project representative who will oversee these services and be fully authorized to make decisions on your behalf and to authorize timely payment of our invoices. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results. You are also responsible for establishing and maintaining internal controls, including the monitoring of ongoing activities.

Timing

This agreement applies only to the services that CliftonLarsonAllen shall render to the County that are specifically outlined within this agreement. Any other services performed by CliftonLarsonAllen on behalf of the County would be covered by a separate executed agreement.

Scope of agreement

This agreement applies to all aspects of our relationship and to any other or additional services CLA may render to the entity at any time, unless they are covered by a separate written agreement that the entity and CLA both sign.

Professional fees

Our fees for these services are based on the level of expertise of the individuals who will perform the services. We have estimated the project fee of \$23,600, based on anticipated cooperation from your personnel and their assistance with the completion of the risk assessment. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require an increase in the fee estimated.

Our invoice for these fees will be rendered upon completion of our services and is payable within forty-five (45) days of receipt of a proper invoice in accordance with the Local Government Prompt Payment Act, Part VII of Chapter 218, Florida Statutes (F.S.). In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full.

Expenses

Reimbursable expenditures made by CliftonLarsonAllen, separate from the engagement fees (noted above); include travel time, and any or all of the following:

- Airfare / Mileage
- Transportation / Parking
- Living expenses at project location (hotel, meals, rental car)
- Preparation for printed documents and electronic media
- Shipping and delivery services

Expenses will not to exceed \$3,000 and all expenses are billed at actual cost with no markup of charges.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Limitation of remedies

Our role is strictly limited to the tasks and projects described in this agreement in accordance with the standard of care and other requirements of this agreement. The County will be solely responsible for making all decisions concerning the contents of our communications and reports, for the adoption of any plans, and for implementing any plans the County may develop, including any that CliftonLarsonAllen may discuss with the County. CliftonLarsonAllen has no duty to ensure that the County's accounting, billing, coding, compliance, or reimbursement practices, systems, or reports comply with applicable laws or regulations, all of which remain the County's sole responsibility.

The County agrees that it is appropriate to limit the liability of CliftonLarsonAllen, its principals, directors, officers, employees, and agents ("CliftonLarsonAllen" or "us"). The County further agrees that it will not hold us liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this agreement, the services provided under this agreement, our work product, or for any deliverables, plans, actions, or results of this engagement, except to the extent authorized by this agreement ("Dispute"). In no event shall CliftonLarsonAllen be liable to the County for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorneys' fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement, but any recovery on any such claims shall not exceed the fees actually paid under this agreement by you to CLA.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute.

The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute that may arise between us, including one arising out of this agreement or the services performed under this agreement, for breach of contract, tort, breach of fiduciary duty, fraud, misrepresentation, or any other cause of action or remedy, any suit or action to recover on a dispute must be commenced as provided below, or you shall be forever barred from commencing a lawsuit and from obtaining legal or equitable relief or recovery of any kind whatsoever.

An action to recover on a dispute shall be commenced within the longer of the following limitation periods:

- Within twelve (12) months from the date of our last billing for services performed under this engagement letter, or
- Within twelve (12) months after the termination of either this agreement or the entity's ongoing relationship with CLA by either of us and for any reason.

These limitation periods apply and begin to run even if the entity has not suffered any damage or loss, or has not become aware of the existence or possible existence of a dispute.

Confidentiality and restricted use of information

CliftonLarsonAllen will hold the information supplied by the County to us in confidence and CliftonLarsonAllen will not disclose it to any other person or party, unless the County authorizes us to do so, it is published or released by the County, or it becomes publicly known or available other than through disclosure by us. Each party will allow public access to documents and materials made or received by either party in connection with this transaction in accordance with the Public Records Act, Chapter 119, Florida Statutes.

Legal compliance

The entity agrees to assume sole responsibility for full compliance with all applicable federal and state laws, rules or regulations, and reporting obligations that apply to the entity or the entity's business, including the accuracy and lawfulness of any reports the entity submits to any government regulator, authority, agency, or entity. The entity also agrees to be solely responsible for providing legally sufficient substantiation, evidence, or support for any reports or information supplied by the entity to any governmental or regulatory body, or for any insurance reimbursement in the event that the entity is requested to do so by any lawful authority. CLA, its successors, affiliates, officers, and employees do not assume or undertake any duty to perform or to be responsible in any way for any such duties, requirements, or obligations.

Record retention

Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the entity's records.

Subcontractors

CliftonLarsonAllen may use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CliftonLarsonAllen under this agreement. We will be as responsible for any act done by these subcontractors as we are for any act done by a CliftonLarsonAllen employee under this agreement.

Other

This agreement will remain in effect until it is terminated by either party on thirty (30) days written notice, with or without cause. In the event of termination, the terms of this agreement shall survive and remain in effect. Any notices under this agreement shall be sent to the entity at the address noted above and to us at:

CliftonLarsonAllen LLP
Attn: Andrew Laflin, Principal
201 North Franklin Street, Suite 2500
Tampa, FL 33602

Agreement

CLA appreciates the opportunity to assist the County and believes that this letter accurately summarizes the terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. If you have any questions, please contact us.

If the County agrees with the terms of this engagement as described in this letter, please sign, date, and return a copy of the complete agreement, including the addendum, to us. By returning this letter of engagement, Santa Rosa County, Florida is authorizing us to commence our services.

Sincerely,

CliftonLarsonAllen LLP



Andrew Laflin, CPA
Principal
813-384-2711
andrew.laflin@CLAconnect.com

Enclosure – Proposal to provide consulting services to Santa Rosa County, Florida

Acceptance and acknowledgement

On behalf of the Santa Rosa County Board of County Commissioners, I acknowledge that the terms of this agreement accurately state our understanding with CLA, and Santa Rosa County, Florida agrees to be bound by them.

By: _____

Print Name: _____

Title: _____

Date: _____

DRAFT



DRAFT

June 14, 2016

Proposal to provide consulting services to:

**Santa Rosa County,
Florida**

Prepared by:

Andrew Laflin, CPA, Principal

Andrew.laflin@CLAconnect.com

Direct 813-384-2711



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



CliftonLarsonAllen

CliftonLarsonAllen LLP
201 North Franklin Street, Suite 2500
Tampa, FL 33602
813-384-2700 | fax 813-384-2750
CLAconnect.com

June 14, 2016

Santa Rosa County, Florida
Attn: Procurement Department
6495 Caroline Street, Suite J
Milton, Florida 32570

RE: Request for Qualifications for Consulting Services – RFQ#16-042

Dear Board Member:

Enclosed with this letter is our response to Santa Rosa County's (the County) Request for Qualifications (RFQ) to perform an entity-wide risk assessment.

Your RFP evaluation criteria emphasized the desire to select a firm offering the best combination of relevant experience and a project team familiar with similar size projects and scope, technical performance, coupled with cost effectiveness. As you will note throughout our proposal, CliftonLarsonAllen LLP (CLA) excels in all the above mentioned areas.

As you read through the document enclosed, we hope that our risk assessment experience and our expertise in the regulations set forth by the **RESTORE Act, Uniform Guidance for Federal awards, and Green Book standards** are evident. Our history with our clients demonstrates that we understand how to develop and implement practical, value-added risk assessment solutions that will assist the County in achieving your objective to satisfy the U.S. Treasury Department's request to complete such project, in a cost-effective manner. Our team is comprised of professionals that follow meaningful, enterprise risk-based work plans which focus on identifying risks, their root cause, their effect, along with mitigation strategies.

We are confident that our extensive background and experience, bolstered by our wealth of local and national business risk consulting resources and commitment to personal attention make us the ideal firm to partner with you. We look forward to bringing these individuals to meet with you and your team so we may present these qualifications in person and allow for the opportunity to showcase our talent and demonstrate how we could effectively serve the County.

Thank you for inviting us to propose our services to you. We at CLA, gladly welcome the opportunity to share our approach to helping Santa Rosa County meet its need for professional services. The enclosed proposal responds to your request for consulting services.

Sincerely,

CliftonLarsonAllen LLP

Andrew Laflin, CPA
Principal
813-384-2711
Andrew.laflin@CLAconnect.com

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EXECUTIVE SUMMARY

Why should Santa Rosa County choose CliftonLarsonAllen?

At CliftonLarsonAllen LLP (CLA), we develop honest, sincere relationships with our clients; expressing our genuine interest in their respective industries; investing heavily in our personnel resources; and providing noticeably different client service. Through this approach, we have grown to become one of the top 10 professional services firms in the nation.

Understanding your needs

We fully understand that the intent of the services requested is to conduct an entity-wide risk assessment, based on advice from the U.S. Treasury Department for the county to be in compliance for awards under the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (the Act or the RESTORE Act.).

Exceeding your expectations

We are committed to exceeding your needs and expectations as follows:

County's Expectation	CLA Delivers
Leading public sector and business risk professionals	Talent – Your team is comprised of professionals with deep industry and business risk service expertise. Your service team understands the regulatory, strategic and operational issues impacting you. These professionals dedicate their time to consulting on the public sector and business risk engagements.
The right breadth and experience	Experience – Engagement team members have a combined experience of over 90 years in providing public sector consulting and business risk services. We will commit the necessary resources to provide quality client service and timely report delivery. Members of the team have specific Green Book (Standards for Internal Control in the Federal Government) and COSO (Committee of Sponsoring Organizations of the Treadway Commission) experience, and are very familiar with the principles of the new Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).
Proactive communication	A 'no surprises' approach – Effective communication is critical to any successful engagement. We recognize the importance of managing communication between operational departments, executive management, the Audit Committee and the Board of Directors. Your engagement team has ample experience in dealing with each of these parties and is committed to effective communications.
Leaders in providing innovative solutions to enhance risk assessment effectiveness	Innovative approach – We understand the challenges you are facing in today's risk environment and the requirements of Federal grantors. Program, financial, technology and other challenges make it critical that the County's management and governance have a holistic understanding and approach to identifying and mitigating risk, and seizing opportunities. As a leader in developing innovative approaches to the identification and mitigation of risks, and enhancing the effectiveness of risk management governance / processes, we are well positioned to making a positive impact on your organization.



FIRM OVERVIEW

CLA is a professional services firm delivering integrated wealth advisory, outsourcing, and public accounting capabilities to help enhance our clients' enterprise value and assist them in growing and managing their related personal assets — all the way from startup to succession and beyond.



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

The CLA Promise

Our interactions with you are designed to support your goals and dreams and impact your success.



Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 4,000 people, 90 U.S. locations, and a global affiliation, we bring a wide array of solutions to help clients in all markets, foreign and domestic.



Our mission:
Impactful
interactions
for success



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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What makes us different?



You can depend on CLA for several uncommon advantages:

Deep industry specialization

Our people are industry practitioners first and foremost. You will work with professionals who know you, your organization, and your industry — and combine their knowledge with yours to make you stronger.

Seamless, integrated capabilities

We offer planning and guidance from startup through succession, with particular care for you and your organization's leaders. Our people connect with a vast network of resources behind the scenes — seamlessly presented and delivered for you.

Premier resource for organizations and their stakeholders

Nonprofits are a significant and positive component of our economy. We place you at the core of our strategic focus because enabling your success means a better world for all of us.

THE career building firm

Our professionals are personally invested in your success, you will work with entrepreneurial people with the freedom and agility to serve you rather than merely perform obligatory functions.

For more information about CLA, visit CLAconnect.com/aboutus.



UNDERSTANDING THE SERVICES TO BE PROVIDED

We understand that the County is seeking an entity-wide risk assessment based on advice from the U.S. Treasury Department to be in compliance for awards under the *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act* of 2012 (the Act or the RESTORE Act.)

The Act established the *Gulf Coast Restoration Trust Fund* (the Trust Fund) in the U.S. Treasury Department to be the repository of eighty percent of the civil penalties paid after July 6, 2012, under the *Federal Water Pollution Control Act* in connection with the BP Deepwater Horizon oil spill. Under the Act, the monies deposited into the Trust Fund will be available to eligible entities for programs, projects, and activities that restore and protect the environment and economy of the Gulf Coast region. Funds are available to eligible entities through grants.

As a grant recipient under the RESTORE Act, Santa Rosa County would have to comply with specific administrative requirements common to Federal grant programs, including:

- The U.S. Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* (**known as the Green Book**), which provides the overall framework for establishing and maintaining an effective internal control system.
- The Office of Management (OMB) Circular No. A-123, *Management's Responsibility for Internal Control*, which defines management's responsibility for internal control in Federal agencies and provides specific requirements for assessing and reporting on controls in the Federal government.
- Title 2, Subtitle A, Chapter II, Part 200 of the Code of Federal Regulations (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (**Uniform Guidance**).

Santa Rosa's entity-wide risk assessment came as a recommendation of a RESTORE Act pre-award review to assess the County's readiness to receive and properly manage this Federal funding. The review observed that the County had never conducted an entity-wide organizational risk assessment in accordance with the Green Book.

Thus, the purpose of the County's entity-wide risk assessment is to document the potential risks to the different areas of County government as well as the methods and processes used by the County to manage and mitigate risks. Specific tasks described in the RFQ include but not be limited to:

- Identifying potential risks including forms of –
 - hazard risk
 - financial risk
 - operational risk and
 - strategic risk
- Assessing these risks in terms of likelihood and magnitude
- Determining current steps and processes in place to mitigate these risks
- Recommend policies and strategies not in place to reduce these risks
- Assist in determining a response strategy should the relevant risk occur

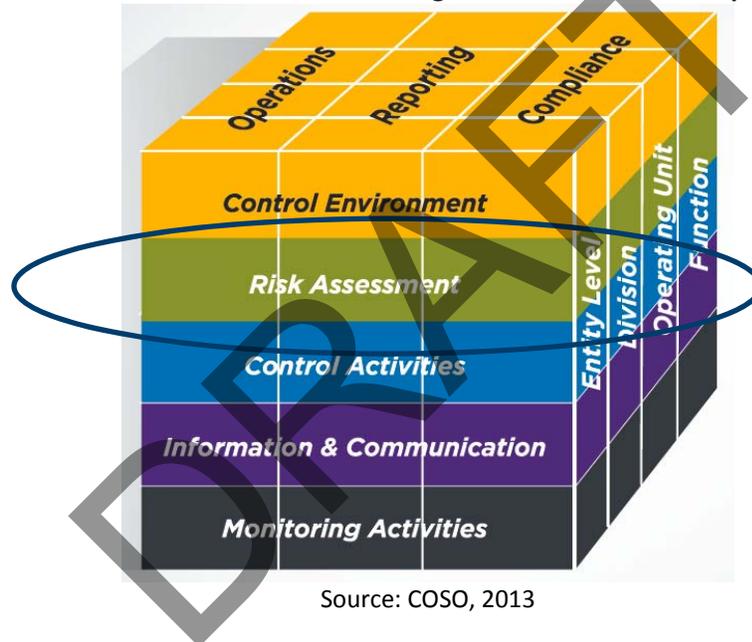


APPROACH, METHODOLOGY AND WORK PLAN

Our processes clearly differentiate CLA's approach from others. We utilize proven methodologies that allow direct involvement from the leadership team throughout the risk assessment process. Our methodology captures risk input from all members of the entity's management team and allows them a direct input into the rating and assessment of the key risk areas and associated controls. When the process is complete, your management team will have reached consensus on your current and future risks through a collaborative, yet structured process. Further, we use our experience in designing and implementing Enterprise Risk Management (ERM) programs to understand how the County's current risk management capabilities compare to leading practices.

To guide our work, we will leverage leading risk assessment practice standards from other top performing organizations, as well as recognized ERM frameworks such as COSO (Committee of Sponsoring Organizations of the Treadway Commission). Specifically, we will use the Green Book (Standards for Internal Control in the Federal Government), which incorporates the COSO principals.

COSO Internal Control — Integrated Framework Principles



Our firm follows the COSO risk-based framework to build our work plan. Under our methodology, CLA, together with management, will identify and assess risks concerning the effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations. Specifically, we will assess the County's mechanisms and information systems in place to ensure adequate grant management and compliance.



Scope of Work and Risk Domains

As indicated in the RFQ, we will assess risk in every County and County Clerk area or function relevant in any way to the RESTORE Act. In each of these areas or functions, we will assess the types of risk mentioned in the RFQ, and in other dimensions contemplated in our methodology. As such, our risk assessment methodology typically focuses on the following risk dimensions –

Compliance: Risks are associated with a variety of federal, state, and local laws and regulations. Failure to follow prescribed directives may result in substantial fines, restrictions, loss of business, and/or legal action, misuse or even fraud.

Governance: Risks related to the structure, policies, procedures and authorities through which the key directions and decisions of the company are overseen.

Strategic: Risks associated with an organization's inability to formulate or execute a successful business strategy, such as plans to launch new programs or services, form new alliances, introduce new business models, introduce new information technology platforms, or deal with the obsolescence of programs or service models.

Operational: Risks derived from core business operations and related systems, practices, programs, and people. Within this risk domain are risks associated with multiple operational areas.

Information Technology: Risks associated with the level of use, sophistication, complexity, robustness, ease of use and speed, and accuracy of recovery/ replacement of systems. This risk addresses the overall importance of technology within the organization, the availability and quality of information that the organization can access to support decision making, and the security of key information.

Human Capital: Risks related with the type of behaviors encouraged by management, the methods used to reward employees, the approach to consistently enforce policies and procedures, the selection, screening, and training of employees, and the reason and frequency of turnover.



Proposed Work Plan

The figure below represents a high-level overview of our proposed work plan. Our process involves identification, assessment and prioritization of risks giving consideration to **your internal and external environment**. Additionally we consider several dimensions of risks to ensure that your process identifies both “**unrewarded risks**” such as those related to compliance, where risk management processes must be performed, and “**rewarded risks**” such as strategy and business decisions, where knowledge of the risk is needed to determine how much of that risk you should take to be in line with your risk appetite.



Step 1 – Define Scope and Objectives

We feel strongly that in order to be a valuable partner to Santa Rosa County, we need to spend time in the initial phase of the engagement developing an understanding of where the entity-wide risk assessment process and/or activities may be today. In other words, we will assess if and how (formally or informally) management integrates risk assessment and management into its current services/processes/operations.

Our process for generating the initial risk listing involves a combination of review of existing risk information, interviews with key personnel, and our own risk experience with similar organizations. With this in mind, during



the initial phase, we will work with staff to develop a plan for completing the assessment in an efficient and effective manner. During this phase, we will reviewing any existing documentation related to risk, including but not limited to:

- Organizational charts
- Policies and standard operating procedures
- Strategic and/or business plans
- Overview of existing controls and risk assessment practices and procedures
- Communication plans
- Internal risk assessment and mitigation tools and processes

In this step we will also refine the tools necessary to assist in the gathering, assessing, and reporting risk related activities throughout this engagement. These are expected to include the following:

- Questionnaires and other documents to gather pertinent risk information from management and other key stakeholders
- Database to track identified risks, control strategies, process owners, and related risk factors

In coordination with management, we will finalize the list of areas within the County that represent a potential risk as it relates to the use of RESTORE Act funds. Based on this list, we will identify the various interviewees, including risk owners, and work with a specific liaison to schedule risk assessment interviews, preferably on-site.

Step 2 – Identify and Assess Potential Risks

Primarily, CLA will conduct interviews with key personnel and members management (risk owners), as well as certain members of governance. We will also document a high-level assessment of mitigation strategies / controls regarding significant risks across the organization. A key element of the this step is to gain an understanding of the County's risk appetite. This understanding will be used in Step 3 to measure current mitigation efforts, in response to the risk.

In this step wil will work with management to determine the risks and risk universe, and drivers of the County's organizational structure. We will compile the results of management inquiries, formal reviews of documentation (including policies, system documentation, other audit reports, and related materials), known industry risks, and those risk previously identified through other risk assessment processes, if any.

Specific risk events will be identified and analyzed, considering several factors:

- Level of documented control procedures
- Size and volume of transactions and activity
- New programs, services or systems, as well as significant changes to services or systems
- Personnel turnover and mix of qualifications
- Complexity of operations
- Susceptibility to fraud or operational inefficiency
- Information and reporting requirements and impacts



Subsequent to the interviews, we will summarize the interview results and risks identified. This effort will yield a risk assessment framework that will will:

- Organize risks by County operational or functional area, and by risk dimension (strategic, compliance, etc.)
- Consolidate similar risks and cross-functional risks
- Identify significant regulatory risks associated with federal and state laws and regulations for which the County is obligated to comply, especially in connection with the RESTORE Act
- Identify significant competitive risks

Phase 3: Prioritize Risks and Recommend Mitigation Strategies

CLA will prioritize the list of risks identified during Step 2. As part of this process, CLA will prepare a scoring methodology that assesses the likelihood and impact of identified risks. For each of the risks identified, a score from High (3) to Low (1) will be assigned to each item, as described below. A five-level scale from Critical (5) to Very Low (1) can also be applied if necessary.

- High (3): Indicates a high level of risk, and it is a necessity that the risk is managed and controlled to ensure the organization's achievement of strategic business objectives is not disrupted. If controls and/or processes around this high priority area are not designed or operating effectively, then the conditions should be addressed as they could significantly impact the organization as a whole. As such, the conditions should be addressed almost immediately due to the impact they present to the organization as a whole.
- Moderate (2): Indicates a moderate level of risk, and it is important that the risk is managed and controlled to ensure the organization's achievement of strategic business objectives is not disrupted. If controls and/or processes around this area are not designed or operating effectively, then the conditions should be addressed, but are less urgent than critical and high issues.
- Low (1): Indicates a lower level of risk, where the conditions in the organization may not pose a significant risk on the organization structure, but should be considered a process improvement opportunity.

For each identified risk, CLA will articulate a recommendation for a strategy to close the gap and mitigate the risk

Deliverables

We will provide the following deliverables for Santa Rosa County:

- A final prioritized list of risks that represents the consensus view of the leadership team, based on interviews, surveys (as applicable) and a risk workshop.
- A final summary report that compiles the results of the interviews, surveys and workshops and identifies key risks, impacts, and vulnerabilities for the organization. The report will include an executive summary describing the scope, objectives, approach and overall conclusions. The report will communicate the detailed risks identified, risk ranking and mitigating recommendation. Our report findings will be discussed with senior management to obtain their input on the assessment, and to identify any corrections that needed to be addressed. We will then present our findings to the BOCC Audit Committee.



- Suggestions for ongoing risk assessment maintenance. We believe that successful risk management for organizations involves a time line for risk assessment refreshes, based on the needs of the organization. Generally we find that a yearly refresh of the full risk assessment provides the necessary risk information in a timely manner. The yearly refresh allows a fresh reprioritization of risks, allows new risks to be included in the process, and provides a perspective on the status of mitigation strategies for the previous year’s risks.

Timeline

The following chart outlines an estimate of the activities that are to occur and the significant milestones of the engagement.

Estimated Timeline	
Schedule and Significant Milestones	Target dates
Step 1: Define Project Scope and Objectives	Weeks 1-2
Confirm project scope and objectives with project sponsor – project kick off	Week 1
Finalize project plan	Week 1
Identify individuals for interviews and surveys - sets up interview times	Week 1
Obtain and review existing risk documentation	Weeks 1 & 2
Begin development of initial risk listing and definitions for risks	Week 2
Step 2: Identify and Assess Potential Risks	Weeks 3 - 12
Develop interview template	Week 3
Conduct interviews (1 hour per interview)	Weeks 3-7
Develop draft risk listing (per interviews and step 1 document review)	Week 8
Final list of risks for survey approved by client	Week 8
Define & obtain concurrence for impact, vulnerability and speed of onset criteria for survey	Week 8
Develop survey template and communication documents - obtain client approval	Week 9
Issue and administer risk assessment survey, as needed	Weeks 9 & 10
Compile results of survey	Week 10
Develop initial preliminary risk assessment report/workshop deck	Week 11
Conduct selected follow up interviews as required	Week 11



Estimated Timeline	
Schedule and Significant Milestones	Target dates
Prepare for executive team risk prioritization and action planning workshop	Week 12
Hold executive team risk prioritization workshop	Week 12
Prepare final risk assessment report including results of the interviews, surveys, and workshop	Week 12
Step 3: Prioritize Risks and Recommend Mitigation Strategies	Weeks 13 - 14
Prepare board presentation materials documenting results of the project, finalize risk assessment process handbook	Weeks 13 & 14
Deliver board presentation	Week 14 or upon request

Project Management

We will manage the engagement in an effective manner, meeting milestones on time and on budget. We will also communicate frequently, proactively, and constructively with your management team as a facilitator of this process. Ongoing communication will ensure that our service team effectively adjusts to the priorities of your organization.

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RELEVANT EXPERIENCE

Entity-wide risk assessment and enterprise risk management experience

We are confident that our substantial experience providing entity-wide assessment and enterprise risk management services, bolstered by our client-oriented philosophy and depth of national resources, makes us the ideal candidate to fulfill the scope of your project. We have extensive experience in performing risk management services for public and private organizations throughout the country. Our clients count on us as a trusted resource for quality, ethical behavior and on time performance.

Specific to this engagement, CLA has been performing risk assessment and internal audit services for decades. We are dedicated to serving governmental agencies on both the internal and external audit side and have significant qualifications and references therein.

We specialize in serving governmental entities. CLA's Government Services Team serves more than 1,700 governmental entities across the country. Our team's extensive governmental insight, proactive approach and detailed understanding of governmental entities similar to the FCPS will translate to increased flexibility and more efficient services.

CLA's government practice is part of the firm's firm-wide public sector practice, which comprises a significant percentage of the firm's annual revenue. We work with governmental entities across the country, and our exposure to the circumstances and issues that surround your industry will allow us to serve you with unparalleled knowledge and insight. We understand the specific needs and challenges of the public sector and have been serving clients similar to the FCPS for years.

CLA is the nation's tenth largest accounting and consulting firm, according to Accounting Today. The public sector niche is a major focus of our firm. Our dedication is shown by:

- Tremendous depth of expertise from professionals dedicated to nonprofit entities at both a local and national level. **The key personnel assigned to your engagement focus a substantial amount of time on risk assessment and internal control services or have dedicated their careers to working with governmental organizations.** Few others can match our years of specialization in the industry.
- Our size facilitates effectiveness:
 - Large enough to have specialized resources
 - Small enough to respond with personal attention, uninhibited by excessive bureaucracy
 - Organized to respond rapidly.
- Principals actively supervise our engagements, supported by competent managers and staff experienced in similar types of operations.

Risk Assessment Expertise

Understanding the County's vulnerability to risk is critical. At CLA, we work closely with you and your leadership team to help evaluate your current risk management processes and identify fraud risks. The risk assessment and internal control services CLA offers bring best practice ideas to mitigate and manage risks.



- Your engagement team will be available to answer questions beyond the completion of this engagement.
- Our commitment to client service is implemented through:
 - Providing timely service
 - Being proactively involved
 - Building strong client relationships
 - Being available and responsive.

Since the firm’s inception, we have had one basic principle underlying all we do: total client service. We serve our clients with quality and integrity and meet their needs through a primary advisor relationship. We stress open communication, efficiency, and a relationship grounded in fairness and trust as your accountants, consultants, and advisors.

The following table provides a sampling of internal auditing engagements and any implementation projects that resulted from CLA’s recommendations on improvements to our clients’ processes:

Entity-Wide Risk Assessment and Risk Management Experience

Client	Nature of Service
School District of Philadelphia	CLA was engaged to develop, enhance, and assist with the effective implementation of formal policies and procedures with respect to grant administration. The outcome allowed client ensure compliance with all federal, state requirements; provide assurance that grant-related costs meet all the requirements; ensure that the District has sufficient policies and procedures in place to safeguard grant funds and demonstrate compliance; maintain uniformity, accuracy, timeliness and completeness in the production of required supporting documentation for all transactions in a cost-effective manner.
Bib Brothers Big Sisters of America	Entity-wide risk assessment and internal audit services.
Loudoun County, Virginia	CLA provides financial, compliance, and performance auditing services on an as needed basis, for the County. We are helping the County bring a systematic disciplined approach to assessing the effectiveness of the design and execution of the County’s system of internal controls and risk management processes.
Citrus County, Florida	Co-sourced internal audit services.
Maryland-National Capital Park and Planning Commission	We performed an extensive risk assessment for the Commission. This assessment included extensive review of various controls and processing flows, as well as an assessment of infrastructure security and privacy considerations. Through this assessment, several gaps were identified and presented to the Executive Committee, along with suggested recommendations which were used by the Commission to implement improvements.
Metropolitan Washington Airports	CLA serves as an internal audit function, whereby we have an overall contract with the Authority and then they issue task for specific internal audit projects. These projects have included internal control analysis, payroll analysis, revenue analysis, IT assessments,



Client	Nature of Service
Authority	utilization of real estate analysis, and contract compliance with outside vendors.
U.S. Court of Appeals and U.S. District and Bankruptcy Courts for the District of Columbia	CLA performed annual internal control reviews for both entities.
College of Southern Maryland	We completed an enterprise-wide risk assessment and since 2011, we have performed financial statement audits and single audits. Our risk assessment resulted in CSM establishing an ongoing risk management system and process, directed by the Board and Audit Committee.
Commonwealth of Pennsylvania	CLA assisted the Commonwealth's Internal Audit Department with enterprise risk assessments for individual entities within the Commonwealth and assistance in an overall risk assessment. This resulted in their internal audit staff being trained to assist in the assessments going forward and in the development and implementation of a formal ERM program.
Arizona State University	We were engaged to perform an internal controls review of the functional and technical processes of all systems that are material to ASU's financial statements. This included a 360 degree review of access controls and associated compensating controls. Specifically, the areas under review included Student Processes, Human Resource Processes, Advantage Financial System Security – User Front End, Auxiliary Revenue Areas, Property Control / Accounting, Purchasing Card, and Credit Card Processing (PCI compliance).
West Virginia University	CLA's review of construction costs resulted in WVU implementing procedures to improve the controls over the construction process and in enhancing the internal audit processes related to the review of construction and development costs. Our blend of experience also includes the completion of a construction contract review for WVU on behalf of WVU's Internal Audit Department. In addition, we perform NCAA agreed-upon procedures for WVU.
City Colleges of Chicago	We provide professional internal audit services for CCC. These internal audit services include, but are not limited to, planning, executing and completing reviews identified in the multi-year audit plan. Analysis, detailed-testing, interviews, work paper documentation, and report writing are among the duties we perform
University of Illinois System	We recently conducted an entity-wide internal controls assessment and review, and other consulting related services for UIS
Republican National Committee	We performed an internal control review and IT related services for the RNC.
City of Cape Coral, Florida	Internal control related consulting services.



Familiarity with RESTORE Act and related compliance efforts

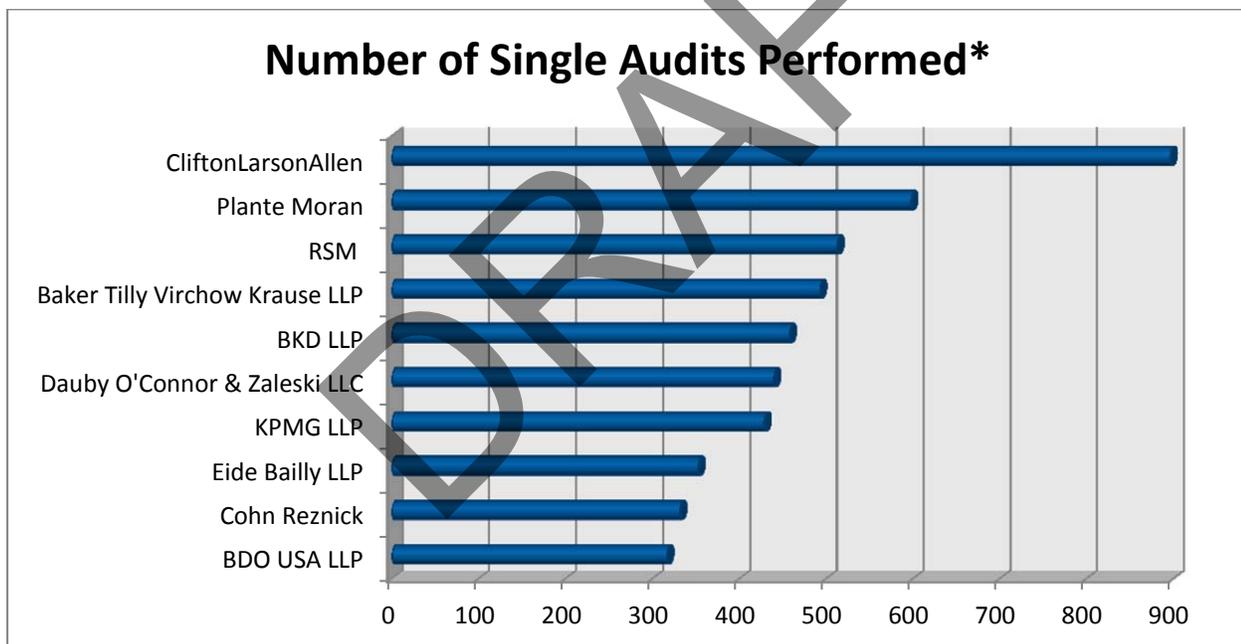
Notably, our firm is **familiar with the process of settling the claims arising from the BP Deepwater Horizon oil spill**. Specifically, CLA has provided the financial statement audit services for the Deepwater Horizon trust since its inception. As part of this work and during the first year of the engagement, CLA provided certain internal control testing over the claims processing system.

Experience with Green Book standards

CLA's Federal assurance practice extensively uses Green Book (the current version and previous version) in evaluating Federal agencies' internal control over financial reporting because Federal agencies are required to comply with OMB A-123, Management Responsibility for Internal Control. Some agencies we audit performed Appendix A of OMB A-123 as support for the head of the agency's required assurance (on internal control) statement included in the agency's Annual Financial Report or Performance Annual Report.

Experience in serving organizations that receive Federal funds

CLA performs the largest number of Single Audits in the United States! The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



*The information for the firms above was obtained from the Federal Audit Clearinghouse for audits submitted in 2014. CLA's numbers represent single audits with total federal expenditures of more than \$22.7 billion.

Familiarity with the Uniform Guidance for Federal Awards

Along with being a pioneer, hosting trainings and webinars regarding the Uniform Guidance that are available for download on our website, CLA has produced a number of articles and whitepapers on the topic that include how it will affect grants' management, personnel costs, and international activities – among others.



In addition to these resources, we have developed a proprietary checklist to assist with the implementation of the Uniform Guidance. The checklist serves as a point-by-point guide through the sweeping changes that will affect organizations, to implement the guidance in a more organized and systematic manner.

Using this experience, CLA will Taylor the risk assessment to focus on the compliance with the new rules. We will keep in the forefront that the noted Uniform Guidance changes that will affect single audit include:

- Increased threshold for requiring single audits to \$750,000
- Changes in the coverage threshold for both low-risk and other than low-risk auditees
- Changes in the major program determination process
- Changes in the level of detail and threshold for reporting questioned costs in auditor findings

Information Technology expertise

Information Technology (IT) systems are a critical aspect of the internal control environment. As part of our consulting procedures, our IT security professionals will evaluate the County's computer processing environments and general controls that help determine the reliability of the business and financial systems that support business objectives during the current and future reporting period.

Focusing on information security can be a competitive advantage in the marketplace and minimize potential legal risks to the County. Making information security a priority within the organization also demonstrates to employees that management understands the importance of protecting its most valuable asset - customer information. As a result, CLA provides several security-focused consulting services that can be customized to your specific requirements. CLA Information Security Services has significant experience and expertise related to each of the described services and will identify exposures and risks that will assist each organization in implementing the proper controls and procedures to mitigate or eliminate the various risks. The following is a sample list of additional information technology assessment services we offer:

- Application controls assessment
- Network penetration testing
- Internal vulnerability assessment
- General controls review
- Security policy review
- Security awareness assessment
- Incident response and forensic investigation
- Privacy compliance
- Disaster recovery
- Social engineering
- Wireless security assessments



PROPOSED TEAM

The Right People!

At CLA, risk assessments are conducted by the most experienced people, principals and managers with the specific industry, risk management, operational, grant compliance, IT and/or internal audit experience.

The team members selected for the County’s engagement have performed numerous projects of this nature and will commit the resources necessary to provide top quality service throughout the risk assessment process. These individuals understand your business environment and have a keen awareness of the U.S Treasury Department requirement for conducting the entity-wide risk assessment as a pre-requisite to obtaining RESTORE Act grant funds.

The most important resource any organization has is people – the right people.

The table below presents the proposed Santa Rosa County risk assessment team members. Detailed biographies for each team member are presented on the pages that follow.

Proposed Santa Rosa County Team Members

Engagement Team Member and Relevant Certifications ¹	Title	Role	Years of Experience
Andrew Laflin, CPA	Principal	Principal In-Charge	13
Brian Pye, CIA	Principal	Risk Management Principal	17
Mia Leswig, CPA CGFM CISA	Principal	Green Book Compliance Principal	33
Monica Sanchez, CGAP	Engagement Director	Risk Assessment Manager	17
Roxana Acosta, CPA	Engagement Director	Risk Assessment Co-Manager	14

¹ CGAP – Certified Government Auditing Professional

CGFM - Certified Government Financial Manager

CIA – Certified Internal Auditor

CISA - Certified Information Systems Auditor

CPA – Certified Public Accountant



Andrew P. Laflin, CPA

CliftonLarsonAllen LLP

Principal

813-384-2711

andrew.laflin@CLAconnect.com



Profile

Andrew is a principal within CLA's state and local government practice in the State of Florida. Andrew has been with CLA (formerly LarsonAllen prior to January 1, 2012) since 2008. He has been practicing in the public sector for 9 years and has 13 years of auditing experience. Andrew is a member of AICPA and FICPA and is a licensed CPA in the State of Florida.

Technical Expertise

Andrew's practice is entirely devoted to serving Florida local governments, including counties, cities, transportation authorities, and numerous other special districts. He is a frequent speaker at various local and state-wide conferences throughout Florida, primarily affiliated with the Florida Institute of Certified Public Accountants (FICPA) and Florida Government Finance Officers Association (FGFOA). He also has approximately five years of teaching experience as an adjunct professor in the fields of financial and cost accounting at the University of Tampa and Hillsborough Community College in Tampa, Florida. During his career he has provided audit and accounting services to:

- Belmont Community Development District
- City of Cape Coral *
- City of Dunedin *
- City of Largo *
- City of Safety Harbor *
- City of Tampa *
- City of Temple Terrace*
- Clearwater Downtown Development Board
- Collier County *
- Hillsborough County Aviation Authority
- Hillsborough Transit Authority (HART) *
- Lake St. Charles Community Dev. District
- Lee County Metropolitan Planning Org.
- Manatee County *
- Pasco County*
- Pinellas County Construction Licensing Board
- Pinellas County Metropolitan Planning Org.
- Pinellas County Planning Council
- Pinellas Suncoast Transit Authority*
- Sarasota County *
- TB Advanced Manufacturing Skills Initiative
- Tampa Bay Area Regional Transportation Auth.
- Town of Redington Beach

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Education/Professional Involvement

- Bachelor of Arts in Accounting from the University of Notre Dame
- Master of Accountancy from the University of South Florida
- Certified Public Accountant in the State of Florida since 2/23/2005
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Adjunct professor in Financial Accounting and Cost/Managerial Accounting at the University of Tampa and Hillsborough Community College



Brian G. Pye, CIA**CliftonLarsonAllen LLP**

IT and Risk Management Principal

612-397-3139

brian.pye@CLAconnect.com

**Profile**

Brian is a principal in CliftonLarsonAllen LLP (CLA) specialized advisory services practice. Brian has been with CLA for 7 years and has more than 17 years of auditing experience in the public sector providing internal audit (business process and IT) and risk management consultative services to nonprofit and government industries. Over 10 of these years were spent in the Enterprise Risk Services Group at Deloitte. His experience includes managing internal control and internal audit consulting services, enterprise-wide risk assessments, process design, and documentation engagements. Brian focuses on complex and/or specialized issues, develops and maintains productive relationships with clients, and develops an evaluation strategy that complies with professional standards and appropriately addresses risk. Brian is not a member of AICPA or FICPA.

Technical Expertise/Client Experience

Brian has significant experience in effectively coordinating and directing complex projects maintaining completion with strict regard for client specifications, time and budgetary constraints, and the development of numerous risk services offerings including:

- Performance audits
- Internal audit including information technology, financial, and operational audits as published by COSO
- Developed procedures for the evaluation of information technology controls in support of a financial audit and service organization reporting
- Operational, financial, information technology, and compliance assessments
- Enterprise-wide risk assessments
- Application of the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards)
- Current state assessments, including inefficiency and process improvement identification
- Future state design and process reengineering and implementation
- Business requirements identification and ERP vendor selection processes
- SSAE16 (formally known as SAS70) assurance engagements
- Sarbanes Oxley (SOX) compliance engagements
- IT general control reviews
- Application of Control Objectives for Information and Related Technology (COBIT) guidelines as published by the Information Systems Audit and Control Association (ISACA)
- Facilitation of workshops
- Speaks at various conferences and professional organizations across the country educating professionals on the topics of internal audit and risk management

Brian has experience in directing and managing, global and domestic, consultative services that include Financial, Operational, IT, and SOX audits. He also directs the planning, organizing, and controlling of internal audits throughout all company operations and locations worldwide. Brian can provide recommendations that add value by reducing existing or potential exposures, improving business processes, and reducing costs. He has experience monitoring consultative compliance activities to maintain balance between cost effectiveness and risk mitigation.

Brian G. Pye, CIA (cont'd)

Education/Professional Involvement

- Bachelor of Science in Accounting and Business Administration from the University of St. Thomas
- Certified Internal Auditor (CIA) since 2002
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

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Mia A. Leswig, CPA CGFM CISA
CliftonLarsonAllen LLP

Principal

571-227-9607

mia.leswig@CLAconnect.com


Profile

Mia has been a Principal with CliftonLarsonAllen LLP since 1997. She has 33 years of experience, and has focused her career on the provision of services to Federal entities. Notably, Mia possesses the highest level of Federal Security Clearance, Top Secret, Granted by the U.S. Department of Defense (DOD) and the U.S. Defense Security Services (DSS).

Technical Expertise/Client Experience

Mia has served as the Lead Partner or Quality Control Partner on the annual financial statement audits of the government agencies listed below. In her practice, Mia extensively uses Green Book (the current version and previous version) in evaluating Federal agencies' internal control over financial reporting.

- Centers for Medicare and Medicaid Services
- Denali Commission
- Elections Assistance Commission
- Federal Communications Commission
- Federal Election Commission
- Food and Drug Administration
- Millennium Challenge Corporation (4/2012-Present)
- National Archives and Records Administration (FY 2014 – present)
- National Institute of Health
- US Capitol Police (FY 2011 - Present)
- US Congressional Budget Office (FY 2011 –Present)
- USDA Federal Crop Insurance Corporation
- USDA, Rural Development (FY 2011- Present)
- US Department of Agriculture (USDA), Commodity Credit Corporation (FY 2009 – FY 2014)
- US Department of Education (FY 2015)
- US Library of Congress (FY 2011 – Present)

Education/Professional Involvement

- Bachelor of Science, Accounting, University of the East-Philippines, Cum Laude
- Certified Public Accountant Certified Government Financial Manager
- Certified Information Systems Auditor
- Certified Internal Controls Auditor
- Association of Government Accountants, National Treasurer-elect 2010-2011, National Treasurer, 2011-2012
- Association of Government Accountants, Finance and Budget Committee Member, 2008-2011
- Association of Government Accountants, Northern Virginia Chapter, Chapter President 2003-2004, Chapter Treasurer 2002-2003, Chapter Secretary 1998-2002
- Association of Government Accountants, Past Regional Vice-President Elect 2005-2007, Regional Coordinator CGFM 2008-2010
- Information Systems Audit and Control Association
- Greater Washington Society of Certified Public Accountants, Chair, Audit and Accounting Committee, 2010-2012

M. Monica Sanchez, ME, CGAP**CliftonLarsonAllen LLP**

Engagement Director

813-384-2722

monica.sanchez@CLAconnect.com

**Profile**

Monica is an Engagement Director in the Specialty Advisory Services Group that focuses on evaluating efficiency and effectiveness of operations, processes, services, and on making recommendations for improvement. She applies her experience to any organizational latitude, from production to transactional systems, from field to business functions, or from a single process to the entity as a whole. She has 16 years of experience serving the performance and management consulting needs of organizations, including governments both locally and at the state level.

Technical Expertise/Client Experience

Monica's experience includes managing consultative projects of both public and private entities, and includes:

- Enterprise risk management services.
- Outsourced and co-sourced internal auditing. Application of the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards).
- Quality Assurance Reviews following IIA Standards.
- In-depth internal control evaluations with a focus on risk and waste, and offering recommendations for improvement.
- Performance Audits following *Government Auditing Standards*.
- Evaluation of existing operational and financial management procedures to identify issues that are causing inefficiency or waste, such as duplicated activities/waste, bottlenecks, untimely reporting, manual versus automated processes, among others.
- Application of best practices in the areas of organizational structure and staffing, policies and procedures, financial information systems and their use, including reporting, monitoring and controlling activities, and determining the extent to which the organization implements such practices.
- Current state assessments and future state design and process reengineering.
- Sarbanes-Oxley related services.

Some of the government and nonprofit clients Monica has served include:

- Big Brothers Big Sisters of America
- Hillsborough County
- Citrus County
- Pasco County
- City of Cape Coral
- Organization of American States
- Tampa Bay Water

Education/Professional Involvement

- Master's degree in engineering systems management from the University of South Florida
- The Institute of Internal Auditors Florida West Coast Chapter, Immediate Past President

Roxana B. Acosta, CPA, MBA

CliftonLarsonAllen LLP

Director

813-384-2726

roxana.acosta@CLAconnect.com



Profile

Roxana is an audit Engagement Director in Nonprofit and Government Services the Tampa, Florida office of CliftonLarsonAllen. Generally participating at the manager level, she is responsible for performing and supervising audits and accounting engagements.

Technical Expertise/Client Experience

Roxana has thirteen years of public accounting experience, including three years as a senior auditor with PricewaterhouseCoopers. She provides client services in auditing in a variety of industries including not-for-profit, governments, and small commercial clients. Roxana also works on consulting projects of both public and private entities such as: performance audits following *Government Auditing Standards*, evaluation of existing operational and financial management procedures to identify issues are that are causing inefficiency or waste, such as duplicated activities/waste, bottlenecks, untimely reporting, manual versus automated processes, among others and application of best practices in the areas of organizational structure and staffing, policies and procedures. Some of the nonprofit and government clients Roxana has worked on include:

- City of Temple Terrace
- Town of Redington Beach
- Hillsborough Area Transit Authority (HART)
- Gulf Ridge Council, Boys Scouts of America
- American College of Physicians
- Organization of American States (OAS)
- Drug Abuse Comprehensive Center (DACCO)
- Tampa Bay Workforce Alliance (TBWA)
- United States Hispanic Chamber of Commerce (USHCC) and the United States Hispanic Chamber of Commerce, Foundation

Education/Professional Experience

- Master of Business Administration from the University of Tampa, Tampa, FL
- Bachelor of Arts in accounting from Ricardo Palma University, Lima, Peru
- Certified Public Accountant in the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Professional Memberships

CLA professionals are actively involved and/or are members of the following professional organizations:

- Institute of Internal Auditors (IIA)
- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Center for Public Company Audit Firms Peer Review Committee
- Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- AICPA's Risk Assessment Audit Committee
- Government Finance Officers Association (GFOA), and various State sponsored GFOA organizations
- 360 Degrees of Financial Literacy Committee
- Association of Government Accountants
- Financial Accounting Standards Advisory Council

Our participation/membership in the aforementioned professional organizations, combined with various other technical services we subscribe to, allows us to be at the forefront of change in the government environment. We take seriously our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards, laws, and regulations.

Industry participation

CLA actively supports industry education as a thought leader and industry speaker. Our firm focuses on supporting the educational needs of the industry through nationally sponsored trade events. Our team of government professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

Continuing Professional Education

CLA is committed to making sure our staff remains current on all accounting and auditing standards. All of our professional staff, both CPAs and non-CPAs, are required to attend a minimum of 40 hours per year of continuing education courses which are paid for by our firm. All supervisory personnel have completed in excess of 24 hours of qualified government continuing education courses every two years.

This education is obtained by attending various courses such as our internal assurance conference held annually in Minneapolis, Minnesota where we cover all significant changes in auditing pronouncements, accounting principles, independence requirements, and other government related matters. This conference is supplemented with other government related courses provided through the Government Finance Officers Association (GFOA), the American Institute of Certified Public Accountants (AICPA), and the Association of Government Accounts; where we concentrate on education specific to governmental auditing and single audits.

Continuing professional education (CPE) courses for the team members are listed, following each respective resume.



REFERENCES

CLA offers its clients the best of two worlds — a firm with national public sector experience, complemented by a local team dedicated to accessibility and responsiveness. We are pleased to provide you with the following references, who can describe their experience in greater detail. Additional references are available upon your request.

Company Name	Company Name	Company Name
Citrus County, Florida, Clerk of the Circuit Court Robin Barclay, Chief Audit Officer Tel 352-341-6449 rbarclay@clerk.citrus.fl.us	Big Brothers Big Sisters of America Alais Griffin, General Counsel Tel 813-440-3526 alais.griffin@bbbs.org	Fairfax County Public Schools Theresa Weatherman, School Board Auditor Tel 571-423-1320 taweatherman@fcps.edu

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COST PROPOSAL

Our professional fees for the services described throughout our proposed work plan are based on the level of expertise of the individuals who will perform the services. Our policy is to estimate fees that are competitive, yet enable us to respond to your needs and provide the quality of service you expect and deserve. We do not charge for minor/routine telephone consultations. You should not feel reluctant about picking up the phone when you have a question for fear that you might receive a bill. We want to keep the lines of communication open to avoid any surprises. Our goal in establishing fees is to charge competitive rates while providing the highest quality professional service. We do not undercut our competitors’ fees just to obtain the work, but instead price our engagements to receive a fair and reasonable fee for the services we provide.

We have estimated the project fee of **\$23,600** for approximately 145 hours of work. The fees do not include reimbursable expenses (i.e. travel expenses). Fees will be billed monthly throughout the engagement with payment expected within 30 days.

Proposed Engagement Cost

Staff Level	Estimated Hours	Blended Hourly Rate	Total Fee
Engagement Principals	23	\$210	\$4,720
Engagement Managers	111	\$160	17,700
Senior Associate	11	\$110	1,180
Total	145		\$23,600

Our goal is to provide the City with high quality service at a fair fee for these services with no surprises. Our time and fee estimates reflect our knowledge and extensive experience with review services for cities, counties, and other similar organizations. We are confident we can provide you the in-depth service the County needs to accomplish a fully completed and detailed review. CLA has worked with many governmental entities to accomplish successful reviews, and we have not encountered any issues with the amount of time it takes to provide our services. CLA will serve the County in a timely, efficient and cost-effective manner.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss with you the scope of our audit plan. **At CLA, it’s more than just getting the job done.**



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

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Santa Rosa County, Florida
_____ by
(print individual's name and title)
Mark Joyce, Principal
_____ for
(print name of entity submitting sworn statement)
CliftonLarsonAllen LLP
_____ whos
e business address is 201 N. Franklin St. Ste. 2500, Tampa FL 33602
_____ and (if applicable) its Federal
Employer Identification Number (FEIN) is 41-0746749 . If the entity has no FEIN,
include the Social Security Number of the individual signing this Sworn Statement: _____ .

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
1. A predecessor or successor of a person convicted of a public entity crime; or
 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of public entity crime.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or appeals to bid on contracts for the provision of goods and services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)
- Neither the entity submitting this sworn statement, nor one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- _____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- _____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officers determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (ATTACH A COPY OF THE FINAL ORDER.)

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

Sworn to and subscribed before me this 13th day of June, 2016.  (Signature)

Personally known X

or Produced identification _____

(Type of identification)

Notary Public – State of Florida

My commission expires February 2, 2018

Annamarie Otero (Printed, typed, or stamped commissioned name of notary public.)



DRAFT

ADDITIONAL INFORMATION

Certification of License to Practice in Florida

CliftonLarsonAllen LLP (CLA) is a limited liability partnership and is duly licensed to practice public accountancy in the State of Florida and other states. Key professional staff are also properly licensed to practice in the State of Florida. In addition, all assigned staff are in full compliance with the continuing education requirements established by Government Auditing Standards, 2007 Revision. A copy of the Florida CLA Board of Accountancy licensing is pictured below:

