

City of Maricopa

Professional Auditing Services

RFP: 13FIN041013

ORIGINAL



HEINFELD, MEECH & CO., P.C.
CPAs and Business Consultants

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REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES
RFP: 13FIN041013

INTRODUCTION

The City of Maricopa will accept competitive sealed proposals for professional auditing services, at the address or physical location until the date and time detailed below. Proposals shall be delivered to the location listed below and shall be in the actual possession of the City on or prior to the exact date and time indicated below. Late proposals will not be considered. **Proposals shall be submitted in a sealed package with "RFP 13FIN041013 Professional Auditing Services" and the Offeror's name and address clearly indicated on the front of the package.** All proposals shall be completed in ink or typewritten. Offerors are strongly encouraged to carefully read the **entire** Request for Proposal.

Pre-submittal Meeting:	None
Proposal Due Date:	May 6 , 2013
Proposal Time:	2:00:00 PM MST
Number of Qualifications:	1 unbound original and 5 copies (please label original)
Contact:	Pattie LaCombe, Purchasing Manager
E-Mail:	patricia.lacombe@maricopa-az.gov
Mailing Address:	P.O. Box 610, Maricopa, Arizona 85139
Location:	45145 West Madison Avenue, Maricopa, Arizona 85139

OFFER

To the City of Maricopa: The undersigned on behalf of the entity, firm, company, partnership, or other legal entity listed below offers on its behalf to the City a proposal that contains all terms, conditions, specifications and amendments in the Notice of Request for Proposal issued by the City. Any exception to the terms contained in the Notice of Request for Proposal must be specifically indicated in writing and are subject to the approval of the City prior to acceptance. The signature below certifies your understanding and compliance with the Terms and Conditions contained in the Request for Proposal package issued by the City.

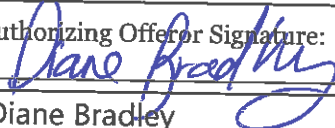
OFFEROR CONTACT INFORMATION	
For clarification of this offer contact:	
Name: <u>Diane Bradley or Corey Arvizu</u>	Email: <u>info@heinfeldmeech.com</u>
Federal Employer Identification Number: <u>86-0558065</u>	Authorizing Offeror Signature: 
Heinfeld, Meech & Co., P.C. Company Name	Diane Bradley Printed Name
<u>10120 N. Oracle Rd.</u> Address	Administrative Partner Title
Tucson AZ 85704 City State Zip Code	Telephone: <u>520-742-2611</u> Fax: <u>520-742-2718</u>

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May 6, 2013

City of Maricopa
P.O. Box 610
45145 West Madison Avenue
Maricopa, Arizona 85139

Thank you for the opportunity to provide a proposal to the City of Maricopa (City) for professional auditing services. We recognize the City's need for an experienced governmental accounting firm that will be timely and efficient with minimal disruption to the City's accounting staff. We understand the requirements of the scope of work listed in the City's Request for Proposals. Our firm has the proper staffing levels and staff capacity to meet the City's report deadlines while providing exceptional service.

While this proposal outlines many of our qualifications, we believe that the following attributes demonstrate why you should choose our firm as your independent auditor.

- ✓ **Industry Expertise.** Heinfeld, Meech & Co., P.C. is a recognized national leader in the governmental accounting industry. Our local Arizona partners and managers are also active in the Government Finance Officers Association, GFOAz, and Association of Government Accountants, and we are regular presenters at their conferences and other trainings. Our dedication to your industry ensures that the City will receive timely and meaningful recommendations.
- ✓ **Single Audit Expertise.** Due to our extensive history performing governmental audits, our firm has the expertise required to perform the District's Federal compliance testing. *We provide the most Single Audits annually for Arizona entities than any other firm.* Our firm is also registered with the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center, which is committed to the highest standards of quality in GAS and OMB Circular A-133 audits.
- ✓ **Dedicated to Being Your Year-Round Resource.** Our firm has been dedicated to assisting governmental agencies with improving operations and providing trainings for their staff for over 27 years. This commitment has also led us to develop a series of workshops and webinars on critical accounting topics for local governments. Your partner and manager will be available to provide assistance with questions throughout the year to help ensure that the City maintains compliance. When the City requires more extensive assistance, our full-time consulting division provides a range of services specifically designed to address the needs of local governments.



- ✓ **CAFR Experts.** Our extensive participation in the Certificate of Achievement for Excellence in Financial Reporting Program sponsored by the Government Finance Officers Association (GFOA) assures you that we understand these reporting requirements better than any other firm. We have reviewed or assisted Arizona local governments with *over 425 CAFR submissions to the GFOA within the past five years alone.*
- ✓ **History of Quality Audits.** Our firm was given a rating of pass by the firm of Teaman, Ramirez & Smith, Inc. in our recent quality control system review, issued August 3, 2012. As our firm received a rating of pass, no deficiencies were noted for the review of the year ended May 31, 2012. In addition, we have no record of substandard work since the founding of our firm in 1986 and there has been no disciplinary action taken against the firm or any individual professional staff members with regulatory bodies or professional organizations.
- ✓ **Understanding of Your Operations.** Through our prior engagements with the City, our firm and the assigned audit supervisors are already familiar with your unique operations. Our knowledge of the City will create audit efficiencies and also reduce the burden on the City's staff by limiting interruptions and unnecessary questions. In addition, our firm's prior experience assures you that we can identify and focus on significant areas for the upcoming audit.

The following individuals are authorized to make representations on behalf of Heinfeld, Meech & Co., P.C.

Tucson Office

Corey Arvizu, Managing Partner
carvizu@heinfeldmeech.com

Diane Bradley, Administrative Partner
dianebr@heinfeldmeech.com

Address:
10120 N Oracle Rd.
Tucson, AZ 85704

Phone: (520) 742-2611
Fax: (520) 742-2718

Phoenix Office

Jennifer L. Shields, Audit Partner
jennifer@heinfeldmeech.com

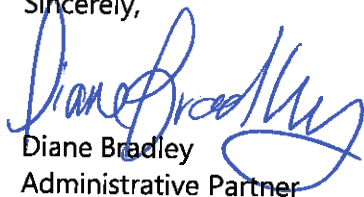
Cherie R. Wright, Consulting Partner
cheriew@heinfeldmeech.com

Address:
3033 N. Central Ave., Suite 300
Phoenix, AZ 85012

Phone: (602) 277-9449
Fax: (602) 277-9297

The individual signing this transmittal letter is authorized to bind our firm to a contract with the City of Maricopa. Should you have any questions or require additional information, please contact me at (520) 742-2611, ext 133 or dianebr@heinfeldmeech.com or Corey Arvizu, CPA, Managing Partner, at (520) 742-2611, ext 101 or carvizu@heinfeldmeech.com.

Sincerely,


Diane Bradley
Administrative Partner



4. Firm Overview

A. Firm Specialization

Heinfeld, Meech & Co., P.C. is a Certified Public Accounting firm licensed by the Arizona State Board of Accountancy that specializes in providing auditing, accounting and other consulting services exclusively to governmental entities and non-profit organizations. Our leadership in industry programs, employee development, financial reporting excellence and quality control all demonstrate our focus on governmental accounting and our commitment to keeping our clients and our own professionals informed about significant developments in the industry.

B. Offices in Arizona

We have three offices in Arizona, located at the following addresses:

Tucson

10120 N. Oracle Rd.
Tucson, AZ 85704

Phoenix

3033 N. Central Ave., Suite 300
Phoenix, AZ 85012

Flagstaff

751 E. Pine Knoll Dr., Suite 1201
Flagstaff, AZ 86001

C. Firm Structure

Founded in 1986, Heinfeld, Meech & Co., P.C. is a professional corporation in good standard with the Arizona Corporation Commission and is a minority-owned small business enterprise. We have been operating under our current name since 2002; before that time, we were incorporated in Arizona under the name of Heinfeld & Meech, P.C. A listing of the current owners, board members and other principals of the firm is provided below:

- Gary Heinfeld, CPA, CGFM, President
- Nancy A. Meech, CPA, Secretary/Treasurer
- Corey Arvizu, CPA, Managing Partner/Owner
- Jennifer L. Shields, CPA, CGFM, Audit Partner/Owner
- Cherie R. Wright, CPA, CGFM, Consulting Partner/Owner
- Eric S. Taylor, CPA, CGFM, Audit Partner
- Jill A. Shaw, CPA, Audit Partner
- Scott W. Kies, CPA, CFE, Consulting Partner
- CW Payne, CPA, Consulting Partner
- Diane Bradley, Administrative Partner

D. License to Practice in Arizona

Heinfeld, Meech & Co., P.C. is a properly licensed Arizona Certified Public Accounting firm (#463) and is recognized by the American Institute of Certified Public Accountants and the Arizona Society of Certified Public Accountants. Nine firm partners and 23 other professional staff members are certified public accountants licensed in Arizona. Information about our firm's licensing is included on the following page.



D. License to Practice in Arizona (Concl'd)

Path: [Home](#) > [CPADirectory](#) > Firm Directory

Welcome: Guest

Search results as of 4/23/2013 11:08:22 AM
for CPA Firms:

Category =
Criteria =

Tell us how we can help you by clicking on customer feedback.



View of the Grand Canyon from the Grand Canyon-Parashant National Monument, Prescott, Arizona

The registration status reflects only the latest status and does not reflect historical Board actions. For instance, a registration can currently be in "active" status even though the firm registration may have been in another status such as "probation" in the past. Please call the Board office at (602) 364-0804 if you're interested in historical disciplinary actions. Firms and CPAs are regulated separately so searches/inquiries on both entities, if applicable, would provide better information.

This directory only lists registrations that the Board is currently regulating or have regulated in the last ten years. Call our office to inquire about CPA firms that have not been regulated in over ten years.

Registration #	Firm Name	Status Name	Effective date	City	State
463	HEINFELD, MEECH & CO., P.C.	Active	06/04/1986	Tucson	AZ

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5. Evaluation Criteria

I. Experience/Expertise/Reliability of the Key Personnel

A. Principal Supervisory and Management Staff

The supervisory staff for the audit of the City of Maricopa is currently planned as listed below. All of these individuals are certified public accountants licensed by the Arizona State Board of Accountancy.

Engagement Partner

Corey Arvizu, CPA, received his bachelor's degree in accountancy in 1996 from Arizona State University and joined Heinfeld, Meech & Co., P.C upon graduation. With 16 years of experience, Corey has been the engagement partner for over 485 governmental audits, including over 100 audits of municipalities. He has provided auditing and accounting services to a wide range of entities including municipalities, state agencies, school districts, pension plans, grant schools, special districts, charter schools, insurance trusts, and non-profit organizations.

Corey has assisted our clients on several consulting engagements including cash and bank reconciliations, capital assets inventory and valuation, expenditure limitation reports, policy and procedural reviews, special investigations, and tax return preparation services for not-for-profit organizations. He also managed several audits of entities' that early implemented the GASB 34, including the only two Arizona municipalities to early implement the new model two years early. He also assisted several governmental entities plan and prepare for the additional requirements of the new reporting model.

He is also a member of the following professional organizations – American Institute of Certified Public Accountants (AICPA), Arizona Society of Certified Public Accountants (ASCPA), Government Finance Officers Association (GFOA), Government Finance Officers Association of Arizona (GFOAz), Arizona Association of School Business Officials (AASBO), Association of Government Accountants (AGA), and Information Systems Audit and Control Association (ISACA)

Other Professional Development:

Corey has directed his professional development toward audit and quality control standards and firm practice management, as well as the accounting and reporting issues which confront our clients. He has also committed his time and efforts to assist both our clients and the profession. The following are some of his professional accomplishments:

- Member of the AICPA's Professional Ethics Executive Committee
- Chairperson of the AICPA's Governmental Audit Quality Center Executive Committee (2008-2011)
- Special Review Committee member of the GFOA's certificate program



A. Principal Supervisory and Management Staff (Cont'd)

- Member of the AICPA's Practice Monitoring Task Force
- Question writer and reviewer for the AICPA's Uniform CPA examination
- Approved team captain for the AICPA's Peer Review Program
- Speaker and trainer for the AICPA, State Societies, ASBO, NMGFOA and GFOAz
- Chairperson for the AICPA Task Force on the SEFA

Selected Audit Client List:

- City of Maricopa
- Town of Oro Valley
- Town of Gilbert
- City of El Mirage
- City of Sierra Vista
- City of Safford
- City of Chandler
- City of Tucson
- Town of Huachuca City
- City of South Tucson
- City of Tombstone
- Arizona Department of Transportation
- Santa Fe County
- Maricopa County Stadium District
- Pima County Stadium District
- Pima County Wastewater Reclamation Department
- Regional Transportation Authority of Pima County
- Valley Metro Rail, Inc.
- Valley Metro Regional Public Transportation Authority
- La Paz County, Arizona
- Tucson Unified School District
- Amphitheater Unified School District
- Sierra Vista Unified School District
- Yuma Elementary School District
- Nogales Unified School District
- Santa Cruz Valley Unified School District
- Arizona State Retirement System
- Public Safety Personnel Retirement System
- Tucson Supplemental Retirement System
- City of Chandler Self-Insurers' Fund
- Chandler Firefighters Employee Benefit Trust Fund
- Northwest Fire District
- Golder Ranch Fire District
- Drexel Heights Fire District
- Northland Pioneer Community College
- Cochise County Community College
- Pima Association of Governments
- Chandler Cultural Foundation



A. Principal Supervisory and Management Staff (Cont'd)

Audit Manager

Neil S. Galassi, CPA, graduated from the University of Arizona in May of 2000 with degrees in accounting and finance. He joined the Heinfeld, Meech & Co., P.C. team shortly thereafter. Neil has earned his Arizona Certified Public Accountant certificate and is a member of the AICPA, ASCPA, AGA, and ISACA.

Knowledge and Experience:

- Supervisory experience on more than 175 financial and compliance audits for governmental and non-profit organizations, including 42 audits for Arizona municipalities
- Drafting governmental and not-for-profit financial statements
- Reviews of Comprehensive Annual Financial Reports (CAFRs) for ASBO's Certificate of Excellence Program
- Instructor for conferences sponsored by our firm
- Single Audits (OMB Circular A-133)
- Arizona Revised Statutes (A.R.S.)
- Federal compliance rules and regulations
- *MAS* reviews for courts

Selected Audit Client List:

- City of Maricopa (2007 through 2012)
- City of Tucson (2003 through 2011)
- Town of Gilbert (2004 through 2010)
- City of South Tucson (2009 through 2012)
- Town of Prescott Valley (2012)
- Town of Huachuca City (2009 through 2012)
- City of Tombstone (2009 through 2012)
- Town of Bernalillo, NM (2012)
- Regional Transportation Authority of Pima County (2007 through 2012)
- La Paz County (2004 through 2010)
- Pima County Regional Wastewater Reclamation Department (2005 through 2010)
- Pima County Stadium District (2008 through 2010)
- Arizona Department of Transportation (2010 through 2012)
- Northwest Fire District (2008 through 2012)
- Drexel Heights Fire District (2011 and 2012)
- Arizona City Sanitary District (2012)
- Arizona State Retirement System (2007 through 2012)
- Tucson Supplemental Retirement System (2008 through 2011)
- Tucson Unified School District (2012)
- Palominas Elementary School District (2012)
- Pima Association of Governments (2004 through 2010, and 2012)



A. Principal Supervisory and Management Staff (Cont'd)

In-Charge Auditor

Casey R. Good, CPA, received a Master of Accounting degree from the University of Arizona in May 2010. He joined Heinfeld, Meech & Co., P.C. in September 2010. Casey is also a Certified Public Accountant licensed in Arizona and is a member of the Arizona Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Knowledge and Experience:

- More than 35 financial and compliance audits for local governments, including municipalities, school districts, and counties
- Drafting governmental and non-profit financial statements
- Single Audits (OMB Circular A-133)
- Reviews of CAFRs for ASBO's Certificate of Excellence Program
- Federal program agreed-upon procedures
- Procurement audit for Tucson Unified School District
- Financial processes review for Tombstone Chamber of Commerce

Selected Audit Client List:

- City of Maricopa (2012)
- City of El Mirage (2011)
- Town of Oro Valley (2011)
- Regional Transportation Authority of Pima County (2012)
- Santa Fe County (2012)
- Catalina Foothills Unified School District (2010, 2011 and 2012)
- Crane Elementary School District (2011 and 2012)
- Nogales Unified School District (2011 and 2012)
- Tucson Unified School District (2011 and 2012)
- Eloy Elementary School District (2010, 2011 and 2012)
- Casa Grande Union High School District (2011 and 2012)
- Tempe Union High School District (2010 and 2011)
- San Carlos Unified School District (2011 and 2012)
- Public Safety Personnel Retirement System (2012)
- Pima Association of Governments (2011 and 2012)



A. Principal Supervisory and Management Staff (Cont'd)

Each of the individuals to be assigned to the City's audit, as well as each member of the firm's audit staff, complies with "Yellow Book" CPE requirements. Continuing education is a requirement of our staff to maintain their standing as professionals at our firm. In conformity with the GAS and the AICPA, our auditors receive at least 80 hours of continuing education every two years, with a minimum of 20 hours during each calendar year. Professionals who conduct a substantial portion of the field work or reporting on the audit attend and complete at least 24 hours of continuing education in subjects directly related to government accounting and auditing every two years. Detailed information on relevant continuing education completed by each proposed member of the supervisory staff to be assigned to the City's audit is provided below.

Corey Arvizu

Continuing Professional Education - 2010-2012

<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
1/13/10	EBPAQC Designated Partner - Preparing Your Firm for the 2010 EBP Audit Season Live Forum Webinar	American Institute of Certified Public Accountants (AICPA)	2	
1/22/10	2010 Municipality Conference	Heinfeld, Meech & Co., P.C.	5	5
4/30/10	Annual School District Accounting & Auditing Client Conference	Heinfeld, Meech & Co., P.C.	4.5	3.5
5/4/10	Annual Inspection, Update & Staff Training - Day 1	Heinfeld, Meech & Co., P.C.	7	5.5
5/5/10	Annual Inspection, Update and Staff Training - Day 2	Heinfeld, Meech & Co., P.C.	7.5	5
5/6/10	Annual Inspection, Update and Staff Training - Day 3	Heinfeld, Meech & Co., P.C.	4.5	4.5
5/10/10	AICPA National Conference on Employee Benefit Plans	AICPA	8	
7/9/10	H&M Training Day (July 2010)	Heinfeld, Meech & Co., P.C.	6	6
9/28/10	2010 National Governmental Accounting and Auditing Update	AICPA	9	9
10/27/10	2010 AICPA Governmental and Not-for-Profit Training Program	AICPA	11	3
12/1/10	Society & Profession Update	Arizona Society of Certified Public Accountants (ASCPA)	1	
1/7/2011	ProSystem fx Knowledge Coach Training	CCH a Wolters Kluwer business	4	
1/14/2011	H&M Training Day (January 2011)	Heinfeld, Meech & Co., P.C.	6	
1/19/2011	EBPAQC 2011 EBP Designated Partner Planning Webinar	AICPA	2	
1/20/2011	Accounting & Reporting Standards Conference	ASCPA	8	8
1/21/2011	2011 Municipality Conference	Heinfeld, Meech & Co., P.C.	4	4
2/4/2011	Governmental Accounting Conference	ASCPA	8	8



A. Principal Supervisory and Management Staff (Cont'd)

Corey Arvizu

Continuing Professional Education - 2010-2012

<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
3/10/2011	Walking Your Way Through the AICPA's Audit Guide for Performing Yellow Book and Single Audits	AICPA	2	2
3/22/2011	The OMB Cost Principles and Their Relevance to Your Single Audits	AICPA	2	2
4/15/2011	Quality Control/Risk Management	Heinfeld, Meech & Co., P.C.	5.5	
5/3/2011	Governmental Audit Quality Center - 2011 Annual Webcast Update	AICPA	2	2
6/15/2011	2011 AICPA Practioners Symposium and AICPA TECH + Conference	AICPA	4.5	2
6/16/2011	Fraud: Essential Audit tools and Techniques - Online	CalCPA Education Foundation	8	8
6/20/2011	California Regulatory Review - Online	CalCPA Education Foundation	2	
7/15/2011	Professional Ethics Update for Arizona CPAs - Including Case Studies	ASCPA	4	
7/15/2011	Risk Management for CPA Firms	Camico	2	
8/23/2011	2011 AICPA National Governmental Accounting and Auditing Update East Conference	AICPA	4	2.5
10/26/2011	2011 AICPA Governmental and Not-for-Profit Training Program	AICPA	12	12
12/2/2011	Practical Guidance for Peer Reviewers	Pennsylvania Institute of CPAs	8	
12/13/2011	Enterprise Risk Management for Governments	AGA	1	1
1/11/2012	Implementing the Clarified SASs in a Governmental and Not-For-Profit Audit Enviroment: What, When, and How?	AICPA	2	2
1/13/2012	Firm Training Day - Updates and Hot Topics	Heinfeld, Meech & Co., P.C.	7	2
1/13/2012	Professional Issues Update	ASCPA	1	
1/20/2012	Municipality Conference	Heinfeld, Meech & Co., P.C.	4	4
1/24/2012	The Foundation of Efficient & Effective Audits	AGN International	1	
1/31/2012	Professional Ethics Exectutive Committee Meeting	AICPA	11	
2/15/2012	Professional Ethics: 2011-2012 Update and Refresher	AICPA	2	
4/25/2012	Annual Audit Procedures Update	Heinfeld, Meech & Co., P.C.	7.5	3
4/26/2012	Annual Audit Procedures Update - Day 2	Heinfeld, Meech & Co., P.C.	8	4
5/1/2012	Professional Ethics Executive Committee Meeting	AICPA	9	



A. Principal Supervisory and Management Staff (Cont'd)

Corey Arvizu

Continuing Professional Education - 2010-2012

<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
5/2/2012	Using the 2011 Yellow Book Independence-Nonaudit Services Documentation	AICPA	2	2
5/8/2012	GAQC Required Annual Update Webcast	AICPA	2	2
6/6/2012	11th Annual School District Client Conference	Heinfeld, Meech & Co., P.C.	5	5
6/11/2012-6/12/2012	2012 AICPA Practioners Symposium & TECH+ Conference	AICPA	12.5	4.5
6/19/2012	An Overview of the 2012 OMB Compliance Supplement	AICPA	2	2
7/13/2012	July 2012 Training Day	Heinfeld, Meech & Co., P.C.	6	2
8/8/2012	Professional Ethics Executive Committee Meeting	AICPA	7	
10/25/2012	Professional Ethics Executive Committee Meeting	AICPA	6.5	6.5
		TOTAL:	250	132

Neil Galassi

Continuing Professional Education - 2010-2012

<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
1/22/10	2010 Municipality Conference - Overcoming Stress in a Challenging Economy	Heinfeld, Meech & Co., P.C.	5	5
2/3/10	Governmental Accounting Conference	Arizona Society of Certified Public Accountants (ASCPA)	8	8
5/5/10	Annual Inspection, Update & Staff Training - Day 2	Heinfeld, Meech & Co., P.C.	5.5	3
5/6/10	Annual Inspection, Update and Staff Training	Heinfeld, Meech & Co., P.C.	4.5	4.5
7/9/10	H&M Training Day (July 2010)	Heinfeld, Meech & Co., P.C.	6	6
8/6/10	2010 Summer Conference	Government Finance Officers Association (GFOA)	10	9
8/20/10	Paperless Report Training	Heinfeld, Meech & Co., P.C.	2	
9/17/10	Word Tips for Auditors	Heinfeld, Meech & Co., P.C.	1	
11/30/10	Employee Benefit Plans: Audit & Accounting Essentials	ASCPA	8	
1/14/2011	H&M Training Day (January 2011)	Heinfeld, Meech & Co., P.C.	6	2



A. Principal Supervisory and Management Staff (Cont'd)

Neil Galassi

Continuing Professional Education - 2010-2012

<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
1/21/2011	2011 Municipality Conference	Heinfeld, Meech & Co., P.C.	5	4
2/4/2011	Governmental Accounting Conference	ASCPA	8	8
4/15/2011	Quality Control/Risk Management	Heinfeld, Meech & Co., P.C.	5.5	
4/28/2011	Annual Inspection, Update and Staff Training	Heinfeld, Meech & Co., P.C.	8	2
4/29/2011	Annual Inspection, Update & Staff Training	Heinfeld, Meech & Co., P.C.	4	
7/15/2011	Professional Ethics Update for Arizona CPAs - Including Case Studies	ASCPA	4	
7/15/2011	Risk Management for CPA Firms	Camico	2	
8/12/2011	GFOAz 2011 Summer Training	GFOAz	10	5
1/13/2012	Firm Training Day - Updates and Hot Topics	Heinfeld, Meech & Co., P.C.	7	2
1/13/2012	Professional Issues Update	ASCPA	1	
1/20/2012	Municipality Conference	Heinfeld, Meech & Co., P.C.	5	5
1/23/2012	Accounting for Pension & OPEB	Government Finance Officers Association	8	8
2/3/2012	Governmental Accounting Conference	ASCPA	8	8
4/18/2012	EBPAQC Managers and Supervisors Planning for the 2012 EBP Audit Season Live	American Institute of Certified Public Accountants	2	1
4/25/2012	Annual Audit Procedures Update	Heinfeld, Meech & Co., P.C.	7.5	3
4/26/2012	Annual Audit Procedures Update - Day 2	Heinfeld, Meech & Co., P.C.	8	4
6/6/2012	11th Annual School District Client Conference	Heinfeld, Meech & Co., P.C.	5	5
7/13/2012	July 2012 Training Day	Heinfeld, Meech & Co., P.C.	6	2
10/26/2012	Mentoring & Coaching For Managers	Heinfeld, Meech & Co., P.C.	1	
		TOTAL:	161	94.5



A. Principal Supervisory and Management Staff (Cont'd)

Casey Good

Continuing Professional Education - 2010-2012

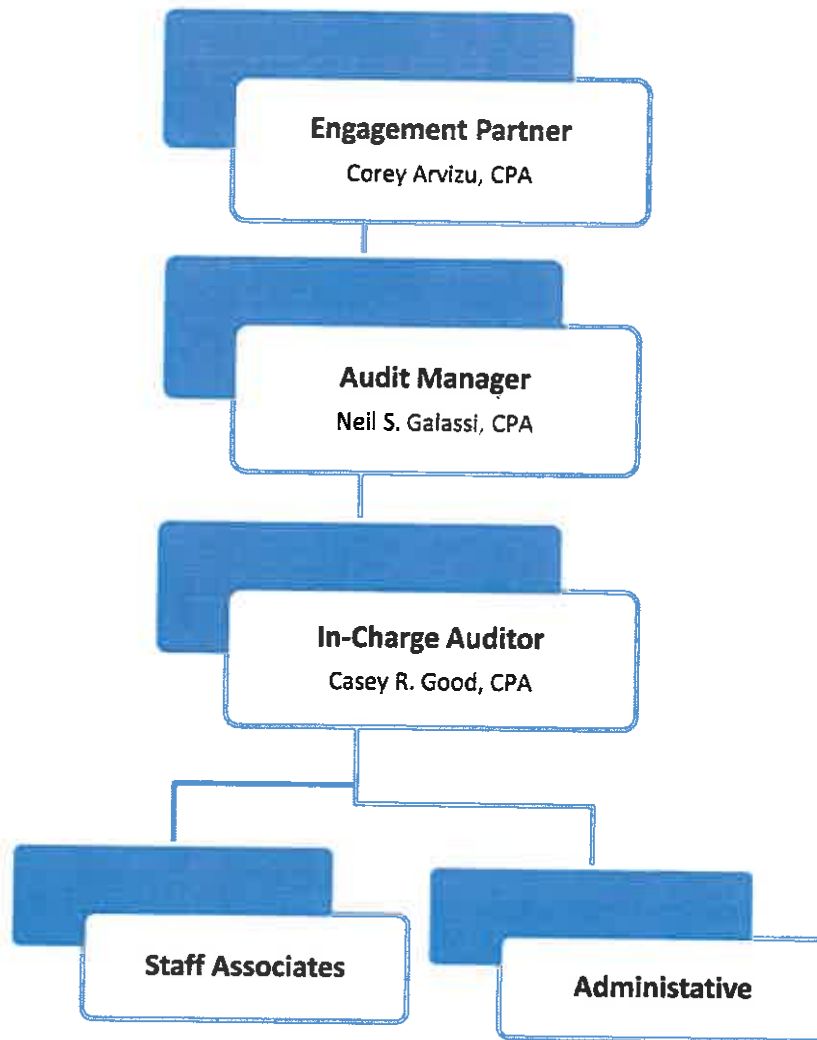
<i>Date</i>	<i>Class</i>	<i>Sponsor</i>	<i>Total Hours</i>	<i>Gov. Hours</i>
9/7/2010	Introduction to Audit at H&M - What we do!	Heinfeld, Meech & Co., P.C.	5.5	5.5
9/8/2010	Non-technical Audit Reviews	Heinfeld, Meech & Co., P.C.	3	
9/9/2010	BUILD an Audit Plan	Heinfeld, Meech & Co., P.C.	3.5	
9/9/2010	Execute the Plan	Heinfeld, Meech & Co., P.C.	3.5	
9/24/2010	Accounting Skills for Governments and Nonprofits	Heinfeld, Meech & Co., P.C.	1.5	1.5
9/27/2010	Account Code 101	Heinfeld, Meech & Co., P.C.	1	1
9/27/2010	Report Writing Software	Heinfeld, Meech & Co., P.C.	3	
12/1/2010	Society & Profession Update	Arizona Society of Certified Public Accountants (ASCPA)	1	
1/12/2011	Audit Staff Training - Level 1	AGN International	25	
1/14/2011	H&M Training Day (January 2011)	Heinfeld, Meech & Co., P.C.	6	2
1/19/2011	Leadership Skills	Kais E Systems, Inc.	1	
3/16/2011	Completing Major Federal Program Determinations and Preparing Audit Requests	Heinfeld, Meech & Co., P.C.	4	4
3/22/2011	Preventing Fraud with Internal Controls	Heinfeld, Meech & Co., P.C.	6	
4/27/2011	Annual Inspection, Update and Staff Training	Heinfeld, Meech & Co., P.C.	7.5	4
7/15/2011	Professional Ethics Update for Arizona CPAs - Including Case Studies	ASCPA	4	
7/15/2011	Risk Management for CPA Firms	Camico	2	
1/13/2012	Firm Training Day - Updates and Hot Topics	Heinfeld, Meech & Co., P.C.	7	2
1/13/2012	Professional Issues Update	ASCPA	1	
4/10/2012	GASB Statement No. 54: Fund Balance Reporting and Governmental Fund	MicroMash	5	5
4/26/2012	Annual Audit Procedures Update - Day 2	Heinfeld, Meech & Co., P.C.	8	4
4/27/2012	Annual Audit Procedures Update - Day 3	Heinfeld, Meech & Co., P.C.	6.5	1.5
6/5/2012	Influencing People in Organizations: The Leadership Imperative Overview and Basic Concepts	PASS Online	6	
7/13/2012	July 2012 Training Day	Heinfeld, Meech & Co., P.C.	6	2
8/2/2012	Professional Ethics for Arizona CPAs	PASS Online	4	
9/7/2012	Fraud I: Prevention	MicroMash	8	
10/26/2012	Time Management Workshop	Heinfeld, Meech & Co., P.C.	1	
		TOTAL:	130	32.5



A. Principal Supervisory and Management Staff (Concl'd)

Quality of staff is assured and is the responsibility of the engagement partner. With the largest governmental auditing team in Arizona, we are committed to providing our clients with knowledgeable, dedicated professionals. Due to the size of our firm and the breadth of our experience in your industry, any losses in personnel assigned to the City can be reassigned effectively to other auditors with similar qualifications. In accordance with the requirements listed in the Request for Proposal, any changes in key audit personnel will be submitted to the City in writing for review and approval prior to the proposed change.

B. Organizational Chart



II. Firm’s Experience

A. Firm Qualifications and Experience

Heinfeld, Meech & Co., P.C. staff totals 55 with offices in Tucson, Phoenix and Flagstaff, Arizona. All of our audit staff specialize in providing auditing services to governmental and non-profit entities. The staff currently includes the following categories:

Partners	10	Senior Associates	11
Audit Managers	8	Staff Associates	13
Consulting Managers	3	Administrative/Interns	10

Governmental Services Leader

Heinfeld, Meech & Co., P.C. is the industry leader for governmental audit services in the State of Arizona, currently providing audit services to over 180 governmental entities, including 18 municipalities. Our firm is a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center, which is committed to the highest standards of quality in governmental audits. The Center is a national community of CPA firms that demonstrate a commitment to governmental audit quality and raise awareness about the importance of governmental audits. The Center provides members with best practices, guidelines, and tools CPAs need to perform quality governmental audits and better serve their clients.



Corey Arvizu served as the Chair of the Executive Committee of the GAQC from 2008 to 2011.

Our focus on the governmental sector ensures you that the staff assigned to your audit will be knowledgeable, experienced and qualified. Because of this emphasis on governmental accounting, our assistants will also be properly trained and supervised to avoid unnecessary and irrelevant questions. Our exclusive focus on the governmental and nonprofit industries provides you with the security that we will not vacate the sector for other markets.

Governmental Reporting Standards

As the industry leader in governmental accounting, we commit significant resources to training our professional staff on governmental reporting standards and assisting our clients with the implementation of new reporting standards. Our firm has conducted numerous trainings on changes to reporting standards including those on the deferred outflows and inflows of resources, the reporting entity, service concession arrangements, and the new pension accounting and reporting requirements.



A. Firm Qualifications and Experience (Cont'd)

Engagement Staffing

The audit of the City of Maricopa will be entirely managed and supervised from the firm's Tucson office to include the engagement partner, audit manager, and in-charge auditor for this engagement.

- The engagement partner and audit manager will conduct the audit planning and preparation for the audit.
- The audit manager is expected to supervise on-site audit services for 50-65% of the planned fieldwork and will supervise two to three full-time staff members as appropriate for specific audit segments.
- The audit partner will supervise the entire engagement, provide technical review of the financial statements, and be on-site as required during critical portions of fieldwork.
- A second partner or manager may also complete a supplemental review of the audit working papers if deemed appropriate.

Experience with CAFR Preparation and Submissions

For fiscal year 2011-12, our firm assisted with the preparation or review of 90 Comprehensive Annual Financial Reports (CAFRs) for our audit clients. In addition, we have participated extensively in the Certificate of Excellence Programs sponsored by both the Government Finance Officers Association (GFOA) and the Association of School Business Officials International (ASBO) and have helped entities receive over 2,500 awards for their CAFRs.

Our firm is designated by ASBO International as the technical advisors for their Certificate of Excellence Program, including the review of 3,200 CAFRs since 2004.

Single Audit Experience

Heinfeld, Meech & Co. has significant experience auditing federal programs under the requirements of OMB Circular A-133; we complete 20 percent of all Single Audits in Arizona (almost twice the number of any other firm). As Single Audits are so significant for our audit practice, we invest heavily in Single Audit resources. We ensure that our staff has access to reference materials needed to properly perform a Single Audit, including:

- AICPA audit guides and practice aids
- OMB Circulars and reference materials
- The current OMB Compliance Supplement
- Single Audit practice aids provided by CCH or external providers
- Continuing professional education focused on Single Audit topics

A. Firm Qualifications and Experience (Cont'd)

Our firm also actively participates in addressing Single Audit issues and requirements for the audit profession. Partners Corey Arvizu and Jennifer Shields were members of two different AICPA Task Forces developing Single Audit quality methods and strategies.

We have extensive experience performing Federal compliance testing. Within the last three years, we have tested programs from the following Federal departments:

- Department of Housing and Urban Development
- Department of Transportation
- Department of Justice
- Department of Health and Human Services
- Department of Energy
- Department of Homeland Security
- Department of Labor
- Environmental Protection Agency
- Department of Commerce
- Department of the Interior
- Department of Defense
- Department of Education
- Department of Agriculture

We annually perform more Single Audits of Arizona entities than any other firm.

Partners Corey Arvizu and Jennifer Shields have served as members of two different AICPA Task Forces developing Single Audit quality methods and strategies.

A. Firm Qualifications and Experience (Cont'd)

Industry Involvement

To stay informed about the latest developments and issues facing our clients, we are involved in a wide spectrum of industry activities. The involvement of our Arizona-based partners and managers includes the following:

- We speak frequently at conferences and courses for local and national organizations, including the American Institute of Certified Public Accountants (AICPA), Arizona Society of Certified Public Accountants (ASCPA), Government Finance Officers Association of Arizona (GFOAz), Association of Government Accountants (AGA), Association of School Business Officials International (ASBOI), and a number of state accounting societies.
- Managing Partner Corey Arvizu served as the Chairperson of the Executive Committee of the AICPA's Governmental Audit Quality Center from 2008 to 2011.
- Corey Arvizu also is a member of the AICPA's Professional Ethics Executive Committee.
- Partner Jennifer Shields has served on the Committee for the AICPA Task Force on the Single Audit Training Needs and CPE Evaluation.
- Corey Arvizu also has served on the Committee for the AICPA Task Force on the SEFA.
- Jennifer Shields and Gary Heinfeld have served on the committee for the ASCPA's Annual Governmental Accounting Conference.
- Partner CW Payne currently serves on the Board of Directors for the ASCPA.
- Cherie R. Wright, Partner, serves on three review committees for the GFOA: Popular Annual Financial Reports (PAFRs), Comprehensive Annual Financial Reports (CAFR), and Budget Awards. Karin Smith, Consulting Manager, also serves on the GFOA's review committee for PAFRs.
- Brittney Williams Spross, Audit Manager, is the current President of the Southern Arizona Chapter of the Association of Government Accountants.
- Brittney Williams Spross is also a member of the ASCPA's Accounting and Assurance Steering Committee.
- Five partners have earned the distinguished credential of Certified Government Financial Managers (CGFM), issued by the AGA.
- Two members of our firm have earned the designation of Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiners.

Our Arizona partners and managers are actively involved in national and state organizations assuring you that we will provide you with high-quality, *local* service and practical, timely solutions.



A. Firm Qualifications and Experience (Cont'd)

Presentations for Industry Organizations

As part of our active involvement in national and local organizations, we are frequently asked to share our expertise in the government field as presenters at conferences and trainings. Recent presentations made by members of our firm include:

➤ A-133/Yellow Book Update (<i>ASCPA Annual Governmental Accounting Conference, February 2013</i>)
➤ Government Audit Update (<i>NMGFOA Winter Conference, December 2012</i>)
➤ Data Mining to Detect and Prevent Fraud (<i>AGA Southern Arizona Chapter Meeting, November 2012</i>)
➤ How to Prepare a Comprehensive Annual Financial Report (<i>Association of School Business Officials International Annual Conference, September 2011</i>)
➤ Indirect Cost Allocation Plans (<i>CRFOA Bi-monthly Meeting, August 2012</i>)
➤ Splitting the Check: Allocating Indirect Costs (<i>GFOA Annual Conference, July 2012</i>)
➤ GASB Update (<i>AICPA Practitioners Symposium, June 2012</i>)
➤ Management's Responsibility for Audits and SAS Updates (<i>AGA Phoenix Chapter 19th Annual Professional Development Conference, April 2012</i>)
➤ The How-To's and Importance of PAFR Preparation (<i>GFOA Winter Conference, February 2012</i>)
➤ Financial Statement Preparation (<i>NMGFOA Winter Conference, December 2011</i>)
➤ Single Audit Update (<i>AICPA National Governmental Accounting & Auditing Update, September 2011</i>)
➤ GASB Update (<i>AICPA Practitioners Symposium, June 2011</i>)
➤ Mining for Gold: Data Mining and the Internal Audit Function (<i>GFOA Annual Conference, May 2011</i>)
➤ Single Audit Update (<i>ASCPA Annual Governmental Conference, February 2011</i>)
➤ Internal Controls – A New Perspective (<i>NMGFOA Winter Conference, November 2010</i>)
➤ Evaluation and Reporting Findings in a Single Audit (<i>AICPA National Governmental and Not-for-Profit Training Program, October 2010</i>)
➤ State and Local Government Audit Briefing (<i>AICPA Annual Webcast, June 2010</i>)
➤ Update on Recent GASB/SAS Pronouncements (<i>GFOAz Training, January 2010</i>)



A. Firm Qualifications and Experience (Concl'd)

Value-Added Services

Our firm focuses exclusively upon the governmental and nonprofit industries, ensuring superior services to you. Our extensive experience and commitment to your industry assures you that we will have the resources to provide you with critical recommendations.

Our firm also believes that providing resources to our governmental clients is crucial to providing a high level of client service throughout the year. This commitment has led to the development of a series of workshops focusing on compliance and accounting topics that are important for Arizona governmental entities. All clients of our firm receive a discount to attend our workshops, conferences and webinars. Our training topics have included:

- ❖ Capital Assets Accounting
- ❖ Developing Internal Controls to Prevent Fraud
- ❖ Grant Writing Basics
- ❖ Governmental Financial Statements
- ❖ Best Practices in Payroll
- ❖ Cost Allocation Plans
- ❖ Cash Handling Procedures
- ❖ Annual Local Government Conference

Our firm is dedicated to providing critical solutions and best practices to your staff throughout the audit and afterwards.

In addition to our trainings, we provide a free newsletter with articles specifically geared towards local governments including updates on new GASB or other requirements. (A sample of our newsletter is provided in *Exhibit A*.)

In addition to our audit division, our firm also has a dedicated consulting division who specialize in providing year-round support to Arizona's local governments. Unlike other firms who need to schedule additional projects around their existing audit contracts, our full-time consultants are available throughout the year to provide the City with services according to your needs and priorities. Types of additional services provided by our consulting division include:

- ❖ Reviews of accounting policies and procedures
- ❖ On-site staff trainings and workshops
- ❖ Fraud investigations
- ❖ Fee studies
- ❖ Cost allocation plans
- ❖ Cost studies
- ❖ Popular Annual Financial Reports (PAFRs)
- ❖ Reviews of Capital Assets systems and inventory procedures
- ❖ Budget reviews
- ❖ Review of compliance with Fair Labor Standards Act
- ❖ Preparation of internal audit manuals



B. Subcontractors

Our firm does not intend to utilize any subcontractors to complete this contract for the City of Maricopa.

C. License to Practice in Arizona

Heinfeld, Meech & Co., P.C. is a properly licensed Arizona Certified Public Accounting firm and is recognized by the American Institute of Certified Public Accountants and the Arizona Society of Certified Public Accountants. Nine firm partners and 23 other professional staff members are certified public accountants licensed in Arizona.

In addition, all key professional staff assigned to the audit of the City of Maricopa, to include the assigned engagement partner, audit manager and in-charge auditor, are properly licensed to practice public accounting in the State of Arizona.

D. External Quality Control Review

As required by our profession and the State of Arizona, every three years we participate in an AICPA quality control system review. A report with a rating of pass was issued August 3, 2012, by the firm of Teaman, Ramirez & Smith, Inc. A copy of this report is enclosed on the following page. The quality control review included all governmental audits performed by Heinfeld, Meech & Co., P.C., with an in-depth review of the working papers and reports, including audits of Arizona municipalities.

As our firm received a rating of pass, no deficiencies were noted for the review of the year ended May 31, 2012. In addition, no letter of comments was issued for our previous reviews for the years ended May 31, 2009, 2006, 2003, 2000, 1997, 1994 and 1990.



D. External Quality Control Review (Concl'd)



SYSTEM REVIEW REPORT

August 3, 2012

To the Partners of Heinfeld, Meech & Co., P.C.
and the Peer Review Committee of the
California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. (the firm) in effect for the year ended May 31, 2012. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Heinfeld, Meech & Co., P.C. in effect for the year ended May 31, 2012, 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*. Heinfeld, Meech & Co., P.C. has received a peer review rating of *pass*.


TEAMAN, RAMIREZ & SMITH, INC.



E. Federal and State Desk Reviews

Our reports and working papers have successfully passed the desk and working paper reviews performed by the U.S. Department of Education, the Auditor General's Office, the U.S. Department of Labor, the Arizona Department of Education, and the New Mexico Office of the State Auditor. A detailed listing of these reviews will be provided upon request.

We have no record of substandard work since the founding of our firm in 1986 and there has been no disciplinary action taken or pending against the firm with regulatory bodies or professional organizations.

F. Professional Relationships with the City of Maricopa

Heinfeld, Meech & Co., P.C. has provided external auditing services to the City of Maricopa for the past five years. Our firm has determined that this professional relationship does not constitute a conflict of interest as defined by professional auditing standards and the *Government Auditing Standards (GAS)* issued by the Government Accountability Office (GAO) and our firm would not be prevented from performing the audit services listed in the request for proposal.

Our firm has had no other professional relationships with the City of Maricopa during the past five years. In addition, we agree to give the City written notice of any other professional relationships entered into during the period of this engagement.

G. Independence

We have established the proper procedures to query our employees for any possible independence issues for all of our firm's audit engagements. We have determined that there are no independence issues as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's *Government Auditing Standards (GAS)* that would prevent us from issuing an objective opinion on the financial statements or financial reporting procedures of the City of Maricopa.



III. Offeror's Method of Approach to the Scope of Work

A. Recommended Approach

Audit Objectives

The following are common objectives for audits of municipalities. Upon being engaged to perform the audit, planning and risk assessment procedures will identify additional audit objectives which will be incorporated into the overall audit plan.

- All cash and investments on the balance sheet are on hand, in transit, or on deposit with third parties (depositories) in the name of the City.
- Depositories are legally acceptable; adequate collateral has been pledged at depositories for the City's deposits; and separate depository accounts are maintained for each fund for which required.
- Cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.
- Payroll (wages, salaries, and benefits) disbursements are made only for work authorized and performed.
- Payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Expenditures and cash disbursements are properly recorded for goods or services authorized and received and related accounts payable have all been identified.
- Expenditures for goods or services are authorized and in accordance with the budget and other regulations or requirements.
- Expenditures for goods or services and related disbursements and liabilities have been recorded correctly as to account, fund, budget category, period, and amount.
- All revenues resulting from valid transactions in this fiscal period have been recorded.
- Revenues have been billed or charged and recorded at the correct amount and in the correct fund, and receivables are stated at the net realizable amount.
- Account balances and transactions are properly classified in the financial statements, and related disclosures are adequate.
- Grants are administered, and grant revenues and expenditures are recorded, in accordance with grant provisions and related laws and regulations.

A. Recommended Approach (Cont'd)

Estimated Hours by Audit Segment

Based upon our understanding of the City's accounting systems, we estimate the following number of hours will be required to complete the audit. (These estimated hours include completion of the Single Audit Reporting Package if the City's expenditures of Federal awards exceed the threshold requiring the additional testwork and reporting.)

	Level of Staff				Total
	Partner	Manager	In-Charge Auditor	Other Staff	
Audit planning:					
Development of audit programs	2	4	5		11
Risk assessment & materiality	3	5	12		20
Preliminary analytical procedures			5		5
Documentation internal controls		2	5	5	12
Other planning procedures	2	5	5		12
Substantive audit procedures:					
Assets	2	3	20	12	37
Liabilities	2	3	20	12	37
Revenue	2	3	20	15	40
Expenses	1	2	10	5	18
Tests of operational controls			10	25	35
Compliance procedures			20	5	25
Audit conclusion:					
Analytical procedures		5	5	4	14
Final review of audit programs	4	5			9
Review of financial statements	5	5			10
Other conclusion procedures	2	3	5	5	15
TOTAL	25	45	142	88	300

A. Recommended Approach (Cont'd)

Audit Timeline

Our firm’s approach is to minimize work conducted on-site at our clients to minimize disruption to their employees’ daily routines. We estimate that three to four staff members will be on-site for fieldwork for approximately two weeks. Our firm anticipates that the audit will be completed according to a similar timetable as used for the prior year, unless otherwise requested by the City. Below are estimated dates:

<u>Audit Segment</u>	<u>Date</u>
Planning	Upon approval of the audit contract
Interim fieldwork (test of controls, compliance)	July (3-4 days)
Final Fieldwork	Early October (3-5 days)
Submission of Audit Reports to City	Early December

Upon award of the contract, exact fieldwork dates will be determined upon discussions between assigned firm staff and the audit liaison with the City. *Our staff will be flexible to your needs and requirements and we may accommodate changes in the above schedule as requested by the City.*

Reports to be Issued

Our firm will provide the following items within the scope of this engagement as described in Request for Proposals No. 13FIN041013:

- An independent auditors’ report on the City’s financial statements in conformity with accounting principles generally accepted in the United States of America
- An independent auditors’ report on compliance and on internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*
- An independent auditors’ report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133 (if applicable)
- A communication letter to those charged with governance regarding key audit matters
- Auditors’ letter of recommendations to management (if applicable)
- A Schedule of Local Transportation Assistance Monies Expended for Public Transportation and an independent auditors’ report on such schedule
- An independent auditors’ report on the Annual Expenditure Limitation Report
- An independent accountants’ report on compliance with HURF requirements



A. Recommended Approach (Cont'd)

Audit Work Plan - Heinfeld, Meech & Co., P.C. Responsibilities

This section presents a general outline of the audit steps that will be performed by our firm to meet the required report deadlines.

Audit Planning

- Preparation and issuance of engagement letter
- Conduct entrance conference with key personnel
- Perform risk assessment procedures
 - Inquiries of management and staff
 - Preliminary analytical procedures
 - Observation of operations
 - Perform transaction walkthroughs
 - Engagement team discussions
- Develop an understanding of client, the environment and internal controls
 - Review prior year financial statements and applicable accounting records
 - Review of industry guides, regulatory information, statutes, internal/external reports, etc.
 - Preparation of process and control memorandums
 - Completion and review of internal control questionnaires
 - Obtain understanding of information technology systems
- Compile and assess engagement risks
- Develop a preliminary judgment of materiality and calculate tolerable misstatement levels
- Develop a detailed audit plan to include preparation of audit programs
- Identification of major Federal programs for Single Audit, if applicable
- Develop sampling scopes for tests of controls and compliance testing
- Identify responsibilities and assign tasks to the audit staff and City personnel
- Submit audit questionnaires to audit liaison for assignment to City staff
- Other planning procedures, as deemed necessary

A. Recommended Approach (Cont'd)

Core Audit Procedures

- Perform tests of key operational controls. May include, but not limited to the following areas, if applicable.
 - Payroll and related benefits
 - Disbursements and accounts payable
 - Capital asset additions and deletions
 - Cash receipts (e.g. taxes, charges for services)
- Develop and perform compliance tests for applicable compliance requirements
 - Federal compliance requirements
 - State statutes and compliance requirements
 - City policies and/or resolutions
 - Other contractual requirements, as applicable
- Perform substantive procedures on the primary financial statement accounts
 - Cash and investments
 - Receivables (including interfund balances)
 - Capital assets
 - Payables (e.g. accounts payable, accrued payroll/benefits)
 - Long-term debt (e.g. compensated absences, bonds, loans, notes, leases)
 - Tax revenues
 - Intergovernmental (including grants and contributions)
 - Charges for services (governmental and proprietary)
 - Other sources (e.g. interfund activity, debt proceeds, capital contributions)
 - Payroll and related benefit expenditures/expenses
 - Goods and services expenditures/expenses
 - Debt service expenditures
- Other necessary audit procedures, if applicable
 - Evaluation of service organizations
 - Evaluation of internal audit function
 - Consideration of specialist work
 - Consideration of work performed by other auditors

A. Recommended Approach (Cont'd)

Audit Conclusion

- Perform exit conferences with City staff upon completion of audit
- Perform final analytical review procedures
- Perform subsequent events review
- Perform final review of working papers and audit programs
- Audit staff to draft applicable audit and compliance reports
- Engagement partner to review financial statements and audit reports
- If deemed necessary, financial statements will also be reviewed by a non-engagement partner
- Issuance of applicable audit communications
- Distribute final audit reports to applicable recipients

Review and Quality Control Procedures

As required by quality control standards, Heinfeld, Meech & Co., P.C. has developed and implemented quality control review procedures for the audit reports issued by the firm. The audit engagement partner is responsible for ensuring the financial and compliance audits issued comply with auditing standards generally accepted in the United States of America, Government Auditing Standards, OMB Circular A-133, Arizona Revised Statutes, or other regulations, as applicable.

Both the engagement partner and the audit manager perform quality control of the audit documentation requirements and adherence to audit standards throughout the audit. The engagement partner performs final quality control reviews on all reports and authorizes the release of the independent auditors' report to the client. Additional second quality control reviews by a non-engagement partner are completed for new industry areas, reports with complex or unusual accounting matters, or whenever deemed appropriate by the engagement partner.

The quality control review process of the firm includes the following procedures –

- Evaluation initial audit planning and risk assessment procedures by the engagement partner
- Detail working papers review by audit manager and engagement partner
- Determination that audit procedures addressed relevant audit areas
- Report referencing to disclosure checklist
- Consideration of uncorrected audit adjustments, if any
- Clearance of all open items prior to report issuance



A. Recommended Approach (Cont'd)

Audit Work Plan - City's Responsibilities

The following information outlines our firm's understanding of what will be the responsibilities of the City's staff under our plan.

Audit Planning

- Entrance conference with audit staff, audit liaison and other staff as appropriate
- Provide copies of pertinent policies and procedures, grant agreements, budgets, and other relevant agreements, contracts, and documents to audit staff
- Complete and return internal control questionnaires to audit staff
- Ensure availability of City accounting staff to conduct interviews regarding specific duties and responsibilities during the scheduled audit fieldwork dates
- Coordinate with audit lead to set a mutually agreed upon audit schedule
- Communication with accounting and other necessary staff for availability during scheduled fieldwork dates
- Provide schedule of expenditure of federal awards for planning of federal compliance procedures, if applicable
- Audit liaison to meet with staff to coordinate and verify completion of audit questionnaire requests

Audit Completion

- Ensure availability of applicable accounting staff to discuss with audit staff their understanding of the accounting systems
- Ensure availability of the grant program staff to provide information and respond to inquiries regarding compliance with applicable State and Federal requirements
- Prepare and sign confirmations as requested by the auditor
- Provide final adjusted trial balance to audit staff two weeks prior to final scheduled fieldwork
- City to provide supporting schedules and documentation related to significant balances in the adjusted trial balance as requested in the audit questionnaire requests. These may include:
 - Bank reconciliations
 - Investment statements
 - Schedule of receivables at year end
 - Accrued liabilities schedule
 - Deferred revenue schedules
 - Compensated absences schedule
 - Capital assets listings
- Ensure availability of accounting and other necessary staff during scheduled audit fieldwork dates to provide assistance, locate supporting documentation and respond to inquiries for test work determined necessary by the audit staff
- Provide draft of Comprehensive Annual Financial Report for review and comments



A. Recommended Approach (Cont'd)

Audit Conclusion

- Exit conference with audit staff to discuss the financial statements and concluding timeline
- Respond to final inquiries and requests of information by audit staff necessary to conclude the audit
- Provide concurrence on audit reports as applicable
- Coordinate and arrange report presentation by auditors to the governing body, if desired

Sample Sizes

Our firm will select sample sizes derived from the entire population of transactions within the major transaction cycles, depending on materiality, our assessment of the City's internal control as a result of risk assessment procedures, and/or other considerations such as OMB Circular A-133 requirements. Typical sample sizes for a particular control test range from 25 to 60 transactions; however sample sizes are modified based on our assessment of the controls and risk of misstatement or noncompliance.

Extent and Use of Software

We will rely on City reports to the extent possible for the purpose of our analytical procedures and documentation of our audit procedures. We use the CCH electronic audit programs and basic software applications including word processing and spreadsheets to achieve our documentation and reporting objectives. In addition, the receipt of the City's trial balance in an Excel or comma-separated value (CSV) file format will facilitate the use of our software applications. Our firm utilizes IDEA data analysis software as needed to import, analyze, sample and/or extract data from the electronic data files provided by the City.

In addition, our firm will utilize a secured client portal to receive data from and send information to the City. Access to the internet-based portal is password-protected and controlled by our firm.



A. Recommended Approach (Cont'd)

Information Technology

A review and evaluation of the City's information technology systems will be performed during the audit due to the integral nature and relationship to the financial reporting of the City. Both general information technology (IT) controls and application controls will be assessed during the planning of the audit.

The audit procedures that will be applied to the City's IT systems will include:

- The determination of the effect of IT on the audit
- Understanding the IT controls
- Identification of IT risks

Systems tests for integrity, system security tests, use of computer assisted audit tools (CAATs), and/or the use of an IT specialist will be applied as deemed necessary to achieve the planned audit objectives.

In addition, Corey Arvizu and Neil Galassi, assigned members of the City's audit team, are both members of the Information Systems Audit and Control Association (ISACA). The ISACA is a global organization for information governance, control, security and audit professionals and its Information Systems auditing and Information Systems control standards are followed by practitioners worldwide. Through our memberships with the organization, our firm has access to these resources and standards.



Type of Extent of Analytical Procedures

As required by auditing standards generally accepted in the United States of America analytical procedures are performed both in the planning and the final phases of the audit. The following are analytical methods and informational sources that may be used during the audit:

- Trend analysis:
 - Reporting transaction classes
 - Receivables and payables
 - Inventories
 - Compensated absences
 - Salaries and benefits
 - Depreciation

A. Recommended Approach (Cont'd)

- Reasonableness testing:
 - Current year activity to budget
 - Investment income
 - Salaries and benefits
 - Depreciation
- Ratio analysis:
 - Margin analysis (enterprise activities)
 - Inventories
 - Salaries and benefits
 - Year-end cutoff
 - Interest expense
 - Functional expense
- Other analytical procedures as deemed necessary

The use of analytical procedures will assist in identifying high risk areas as well as help us focus the audit test work on significant areas and accounts that require detailed testing. The use of the City's internal reports will be used to the extent possible to perform the analytical procedures.

Gaining an Understanding of Internal Controls

An understanding of the City's financial operations, funding source requirements, transaction processing procedures, and internal control structure will be achieved through inquiry, observation, and tests of transactions. As outlined in the City responsibilities, your personnel will complete a series of internal control questionnaires to assist in this process. We will also use other resources such as the City's budget, organizational charts, policy and procedure manuals, and other management information systems.

A. Recommended Approach (Concl'd)

Determining Laws and Regulations Subject to Test Work

The determination of which laws and regulations that will be subject to audit test work will be determined through a number of inquiry and review procedures such as the following –

- Inquiry with City personnel, including finance staff and grant administrators.
- Consideration of compliance requirements that have been identified in prior years' audits.
- Review the relevant portions of any directly related agreements, such as those related to grants and debt agreements.
- Review pertinent sections of laws and regulations, including State statutes.
- Review the minutes of meetings of the governing body.
- Inquiry of oversight organizations about applicable compliance requirements.
- Review of the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, the Catalog of Federal Domestic Assistance, federal audit guides, and state and local policies and procedures.

Audit Sampling for Tests of Compliance

Both statistical and nonstatistical sampling methods may be utilized to identify samples from the entire population of transactions within the major transaction cycles. The transaction cycles tested will be determined based on materiality considerations and our assessment of the City's internal control completed during the planning phase of the audit.

Statistical sampling will typically be utilized for larger, significant transaction classes such as payroll, disbursements, and certain cash receipts. Dependent upon the nature of the sample population either random selection through the use of a random number generator, or systematic selection with a random start, will be utilized for the sample selection.

Nonstatistical haphazard selection will often be utilized for smaller populations or populations that do not have characteristics that provide for the application of statistical sampling.

Nonstatistical judgmental selection sampling is generally utilized for tests of compliance in order to ensure items selected meet the specific objectives of the OMB A-133 compliance requirement of the program or other applicable compliance requirement. The samples selected will be based on the specific requirements as outlined in the grant agreements, the OMB Circular A-133 Compliance Supplement, or other applicable source. Sampling for tests of compliance for a Single Audit requires a planned low level of control risk. In addition, dual purpose samples will be utilized for OMB A-133 audit procedures when deemed appropriate to test both the operating effectiveness of controls over compliance as well as compliance with a particular compliance requirement.



B. Identification of Anticipated Potential Audit Problems

Based upon known information provided by the City during the proposal process, there appears to be only two potential audit problems in future fiscal years. Significant changes in Federal funding in future years could potentially create audit issues if the City does not meet the compliance requirements of the new funding source. Significant changes in Federal funding may also require a change in the scope of the audit depending on the nature and scope of required audit procedures of the new program.

In addition, personnel changes or position vacancies in key financial or accounting positions can potentially create audit problems if the change or vacancy prevents audit requests from being completed in an accurate and timely manner.

IV. Proposed Fees

As requested on page 22 of the City's RFP, our proposed fee schedule, including the not-to-exceed pricing, is included in Section 11 (page 50) of our proposal. All fees presented include applicable costs related to the scope of this engagement, including travel, insurance and reimbursable expenses.

6. Experience

Below is a selected listing of financial statement audits provided to Arizona governmental entities by our firm since January 2008. More detailed information about the engagements listed below or a listing of additional audit engagements performed by our firm will be provided upon the City's request.

Entity	Services Provided	Fiscal Years
City of Chandler	Financial statement audit of the City, Single Audit, review of CAFR for GFOA submission, expenditure limitation report audit, LTAF and LTAF II audit reports, HURF audit report, ADEQ landfill assurance, financial statement audit of Chandler Firefighters Employee Benefit Trust Fund, and financial statement audit of Chandler Cultural Foundation (non-profit)	2008 through 2012
Town of Gilbert	Financial statement audit, Single Audit, expenditure limitation report audit, LTAF II audit report, HURF audit report, and review of CAFR for GFOA submission	2008 through 2012
City of El Mirage	Financial statement audit of the City, Single Audit, expenditure limitation report audit, LTAF audit report, HURF audit report, CAFR preparation assistance, and review of CAFR for GFOA submission	2008 through 2012
Town of Oro Valley	Financial statement audit, LTAF II report, expenditure limitation report audit, CAFR preparation assistance, and review of CAFR for GFOA submission	2008 through 2012
City of Sierra Vista	Financial statement audit, Single Audit, expenditure limitation report audit, and review of CAFR for GFOA submission	2008 through 2012
City of Tempe	Financial statement audit, Single Audit, review of CAFR for GFOA submission, HURF audit report, LTAF audit reports, expenditure limitation report audit	2008 through 2012
City of Peoria	Financial statement audit, Single Audit, review of CAFR for GFOA submission, audit of LTAF reports, HURF audit report, expenditure limitation report audit	2008 through 2012
City of Tucson	Financial statement audit of the City, Single Audit, review of CAFR for GFOA submission, LTAF II audit report, expenditure limitation report audit, and audit of Tucson Supplemental Retirement System	2008 through 2011
City of Glendale	Financial statement audit, Single Audit, review of CAFR for GFOA submission, audit of LTAF reports, HURF audit report, expenditure limitation report audit	2008 through 2012

Entity	Services Provided	Fiscal Years
City of Kingman	Financial statement audit, Single Audit, CAFR preparation assistance, review of CAFR for GFOA submission, expenditure limitation report audit	2008 through 2012
City of Safford	Financial statement audit, Single Audit, HURF audit report, CAFR preparation assistance, expenditure limitation report audit, and review of CAFR for GFOA submission	2008 through 2011
Lake Havasu City	Financial statement audit, Single Audit, review of CAFR for GFOA submission, HURF audit report, ADEQ landfill assurance, and expenditure limitation report audit	2010 through 2012
City of Yuma	Financial statement audit, Single Audit, review of CAFR for GFOA submission, HURF audit report, and expenditure limitation report audit	2008 through 2012
Town of Huachuca City	Financial statement audit and expenditure limitation report audit	2009 through 2012
City of South Tucson	Financial statement audit, Single Audit, and expenditure limitation report audit	2009 through 2012
City of Tombstone	Financial statement audit and expenditure limitation audit	2009 through 2012
City of Cottonwood	Financial statement audit, Single Audit, preparation and review of CAFR for GFOA submission, and expenditure limitation report audit	2012
Town of Prescott Valley	Financial statement audit, Single Audit, review of CAFR for GFOA submission, financial statement audit of Municipal Property Corporation, expenditure limitation report audit, and audits of community facilities districts	2010 through 2012
Town of Queen Creek	Financial statement audit, Single Audit, review of CAFR for GFOA submission, and expenditure limitation report audit	2009 through 2011
City of Page	Financial statement audit, Single Audit, review of CAFR for GFOA submission, HURF audit report, and expenditure limitation audit	2008 through 2011
City of Prescott	Financial statement audit, Single Audit	2008 through 2010
La Paz County	Financial statement audit, Single Audit	2008 through 2010
Regional Transportation Authority of Pima County	Financial statement audit, Single Audit	2008 through 2012
Valley Metro Rail	Financial statement audit, Single Audit, review of CAFR for GFOA submission	2011 and 2012



Entity	Services Provided	Fiscal Years
Valley Metro Regional Public Transportation Authority	Financial statement audit, Single Audit	2011 and 2012
Arizona State Retirement System	Financial statement audit, review of CAFR for submission to GFOA	2008 through 2012
Public Safety Personnel Retirement System	Financial statement audit, review of CAFR for submission to GFOA	2008 through 2012
Pima County Stadium District	Financial statement audit	2008 through 2012
Maricopa County Stadium District	Financial statement audit, assistance with preparation of CAFR for submission to GFOA	2008 through 2010
Arizona Department of Transportation	Financial statement audit	2010 through 2012
Yuma County	Financial statement audit, Single Audit, review of CAFR for GFOA submission	2008 through 2011
Northwest Fire District	Financial statement audit, Single Audit, review of CAFR for GFOA submission	2008 through 2012
Drexel Heights Fire District	Financial statement audit	2011 and 2012
Golder Ranch Fire District	Financial statement audit, review of CAFR for submission to GFOA	2011 and 2012
Arizona City Sanitary District	Financial statement audit	2012
Arizona Automobile Theft Authority	Financial statement audit	2008 through 2012
Navajo Housing Authority	Financial statement audit, Single Audit	2008 through 2012
Pine-Strawberry Water Improvement District	Financial statement audit	2010 through 2012
Arizona Game and Fish Department	Financial statement audit of Conservation Development Fund and Capital Improvement Fund	2008 through 2012
Navajo County Community College District	Financial statement audit, Single Audit	2008 through 2010
Pima County Regional Wastewater Reclamation Enterprise Fund	Financial statement audit	2008 through 2010
Maricopa Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012

Entity	Services Provided	Fiscal Years
Mesa Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Tucson Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Gilbert Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Deer Valley Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Paradise Valley Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Scottsdale Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Dysart Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Sunnyside Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Amphitheater Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Tempe Union High School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2008 through 2012
Chandler Unified School District	Financial statement audit, Single Audit, CAFR preparation assistance, and review of CAFR for awards submission	2011 and 2012
Northern Arizona Public Employee Benefit Trust	Financial statement audit	2008 through 2012
Yavapai Combined Trust	Financial statement audit	2009 through 2012
Yavapai Unified Employee Benefit Trust	Financial statement audit	2008 through 2011



7. Licenses

Below is a listing of the current licenses for the assigned supervisory members of the City's audit team. The following pages also demonstrate that these licenses are currently active with the Arizona State Board of Accountancy.

Corey Arvizu - License #11434

Neil S. Galassi - License #12902

Casey R. Good - License #16339



Path: [Home](#) > [CPADirectory](#) > Certificate Directory

Welcome: Guest

Search results as of 4/23/2013 11:09:20 AM
for Individuals:

Category =

Criteria =

Tip: You can re-sort this list by clicking on column headings.



Snow-Capped Black Hills Mountains, Prescott, Arizona

The certificate status reflects only the latest status and does not reflect historical Board actions. For instance, a certificate can currently be in "active" status even though the certificate holder may have been in another status such as "probation" or "suspension" in the past. Please call the Board office at (602) 364-0804 if you're interested in historical disciplinary actions. CPAs and firms are regulated separately so searches/inquiries on both entities, if applicable, would provide better information.

This directory only lists certificates that the Board is currently regulating or have regulated in the last ten years. Call our office to inquire about CPAs that have not been regulated in over ten years.

Certificate #	Last Name	First Name	Middle	Suffix	Status Name	Issued	City	State
11434	ARVIZU	COREY			Active	04/18/2000	Tucson	AZ
10067	ARVIZU	NANCY	L.		Active	10/28/1996	Oro Valley	AZ

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Path: [Home](#) > [CPADirectory](#) > Certificate Directory

Welcome: Guest

Search results as of 4/23/2013 11:10:01 AM

for Individuals:

Category =

Criteria =

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Snow-Capped Black Hills Mountains in Colorado, Arizona

The certificate status reflects only the latest status and does not reflect historical Board actions. For instance, a certificate can currently be in "active" status even though the certificate holder may have been in another status such as "probation" or "suspension" in the past. Please call the Board office at (602) 364-0804 if you're interested in historical disciplinary actions. CPAs and firms are regulated separately so searches/inquiries on both entities, if applicable, would provide better information.

This directory only lists certificates that the Board is currently regulating or have regulated in the last ten years. Call our office to inquire about CPAs that have not been regulated in over ten years.

<u>Certificate #</u>	<u>Last Name</u>	<u>First Name</u>	<u>Middle</u>	<u>Suffix</u>	<u>Status Name</u>	<u>Issued</u>	<u>City</u>	<u>State</u>
12902	GALASSI	NEIL	S.		Active	02/17/2004	Tucson	AZ

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Criteria =

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The certificate status reflects only the latest status and does not reflect historical Board actions. For instance, a certificate can currently be in "active" status even though the certificate holder may have been in another status such as "probation" or "suspension" in the past. Please call the Board office at (602) 364-0804 if you're interested in historical disciplinary actions. CPAs and firms are regulated separately so searches/inquiries on both entities, if applicable, would provide better information.

This directory only lists certificates that the Board is currently regulating or have regulated in the last ten years. Call our office to inquire about CPAs that have not been regulated in over ten years.

Certificate #	Last Name	First Name	Middle	Suffix	Status Name	Issued	City	State
12952	GOOD	JEFFREY	R.		Active	10/17/2011	Marana	AZ
6598	GOOD	JEFFREY	W.		Expired	02/17/2004	Roanoke	VA
11824	GOODALL	SANDY	M.		Active	06/12/1989	Fountain Hills	AZ
5704	GOODBALLET	TERESA	L.		Active	06/04/2001	Gilbert	AZ
15074	GOODERHAM	SUSAN	HORNBECK		Canceled	08/10/1987	Highlands Ranch	CO
5358	GOODFELLOW	THOMAS	J.		Expired	08/14/2003	Delmar	NY
7213	GOODING	KENT	LEE		Active	10/20/1986	Tampa	AZ
3059	GOODMAN	ALICE	JANE		Active	10/15/1990	Naperville	IL
4642	GOODMAN	DAVID	WAYNE		Active	10/20/1980	Tucson	AZ
3108	GOODMAN	DIANNE			Expired	06/03/1985	Albuquerque	NM
719	GOODMAN	FRED	ANDREW		Active	01/12/1981	Chandler	AZ
13509	GOODMAN	LOUIS			Expired	10/14/1965	Phoenix	AZ
8811	GOODMAN	MARCOS	C.		Active	02/14/2005	Mesa	AZ
8186	GOODMAN	MARY	H.		Active	06/15/1994	Avondale	AZ
6397	GOODMAN	ROBERT	P.		Active	01/15/1993	Phoenix	AZ
8464	GOODMANSEN	ALLEN	P.		Relinquished	12/12/1988	Mesa	AZ
10500	GOODMILLER	CHARLES	H.	IV	Active	10/18/1993	Casa Grande	AZ
8016	GOODNER	BRIAN	W.		Expired	10/20/1997	San Diego	CA
4786	GOODRICH	MARTHA			Active	10/13/1992	Phoenix	AZ
	GOODRUM	MICHELLE	R.		Active	10/21/1985	Mesa	AZ

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8. References

Town of Oro Valley

Contact: Stacey Lemos, CPA, Finance Director
11000 N. La Canada Dr.
Oro Valley, AZ 85737-7015
(520) 229-4732
slemos@orovalley.net

Scope of work: Financial statement audit, CAFR preparation assistance for GFOA submission
Audit dates: June 30, 2007 through 2012
Engagement Partner: Corey Arvizu, CPA
Total Staff Hours: 350

Town of Gilbert

Contact: Florence Shultz, CPA, Accounting Administrator
50 E. Civic Center Dr.
Gilbert, AZ 85296
(480) 503-6752
florence.shultz@gilbertaz.gov

Scope of work: Financial statement audit, Single Audit, and review of CAFR for GFOA submission
Audit dates: June 30, 2004 through 2012
Engagement Partner: Corey Arvizu, CPA
Total Staff Hours: 600

City of Sierra Vista

Contact: David J. Felix, CPA, Finance Manager
1011 N. Coronado Dr.
Sierra Vista, AZ 85635
(520) 458-3315
dfelix@sierravistaaz.gov

Scope of work: Financial statement audit, Single Audit, and review of CAFR for GFOA submission
Audit dates: June 30, 1991 through 2012
Engagement Partner: Corey Arvizu, CPA
Total Staff Hours: 350

Exhibit A

SUBSTITUTE W-9 FORM

PART I: Company Information:

1. Name (as shown on Income Tax Return): Heinfeld, Meech & Co., P.C.
2. Business Name (if different than above): _____
3. DUNS #: 783397912
4. Federal employer identification number (or SSN): 86-055-8065
5. Type of organization (check one):

<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Limited Liability Company*
<input checked="" type="checkbox"/> Corporation	*Choose the tax classification
<input type="checkbox"/> Partnership	<input type="checkbox"/> Disregarded Entity
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Corporation
	<input type="checkbox"/> Partnership
6. Order Address:

<u>10120 N. Oracle Rd.</u>	<u>Tucson</u>	<u>AZ</u>	<u>85704</u>
<i>(Order address)</i>	<i>(City)</i>	<i>(State)</i>	<i>(Zip code)</i>
7. Remittance address (if different than above):

<u>same as above</u>			
<i>(Remittance address)</i>	<i>(City)</i>	<i>(State)</i>	<i>(Zip code)</i>
8. Contact person for bid invitations: Diane Bradley, Administrative Partner
9. Phone Number: 520-742-2611 Fax Number: 520-742-2718
10. Email address of contact person: info@heinfeldmeech.com
11. Applicant is a (check one):

<input type="checkbox"/> Factory Representative	<input type="checkbox"/> Jobber
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Authorized distributor
<input type="checkbox"/> Retail dealer	<input type="checkbox"/> Contractor
<input type="checkbox"/> Consultant	<input checked="" type="checkbox"/> Other: <u>Professional service firm (Certified Public Accounting)</u>
12. Indicate if the business is registered as a minority or woman-owned company.

<input checked="" type="checkbox"/> Minority-owned	<input type="checkbox"/> Woman-owned	<input type="checkbox"/> Not Applicable
--	--------------------------------------	---
13. How long has the company been in business? 27 years
14. Does applicant currently hold a valid business license issued by the City of Maricopa?

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	-----------------------------

PART II: COMMODITY OR SERVICE DESCRIPTION

1. Commodity/Service description (this section must be completed):

Certified Public Accounting firm; auditing, accounting and consulting services

PART III: APPLICANT TERMS & CERTIFICATION

Terms:

The City of Maricopa may take up to 30 calendar days after the receipt of vendor's invoice to render payment unless other arrangements are made through a written contract. Applicant's signature below signifies acceptance of those terms.

Under Penalties of perjury, I certify that:

1. The number shown on this form is my correct federal employer identification number.
2. I am not subject to backup withholding because of failure to report interest and dividend income.
3. I am a U.S. person (including a U.S. resident alien).

(NOTE: You must cross out item 2. above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return).

4. The following business ownership classifications are applicable:

Disadvantaged Business Enterprise Ownership Classification (Select One Only):

- | | |
|--|--|
| <input type="checkbox"/> 1 Non-Small/Non-Minority/Non-Disabled | <input type="checkbox"/> 8 Small Business/Disabled Owner |
| <input type="checkbox"/> 2 Small Business (Per ARS §41-1001.14) | <input type="checkbox"/> 9 Minority Woman Owned Business |
| <input type="checkbox"/> 3 Minority Owned Business [Per 15 CFR §1400.1(a)] | <input type="checkbox"/> 10 Disabled-Minority Owned Business |
| <input type="checkbox"/> 4 Woman Owned Business | <input type="checkbox"/> 11 Disabled-Woman Owned Business |
| <input type="checkbox"/> 5 Owned By Disabled Individual (Per ARS §41-1492.5) | <input type="checkbox"/> 12 Small Business/Minority-Woman Owned |
| <input checked="" type="checkbox"/> 6 Small Business/Minority Owned | <input type="checkbox"/> 13 Small Business/Disabled-Minority Owned |
| <input type="checkbox"/> 7 Small Business/Woman Owned | <input type="checkbox"/> 14 Small Business/Disabled-Minority-Woman Owned |

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

Diane Bradley

Name (Please print)

Administrative Partner

Title (Please print)



Signature

4/30/13

Date

10. Conflicts of Interest

Heinfeld, Meech & Co., P.C. has no conflict of interests as defined by professional auditing standards and the *Government Auditing Standards (GAS)* issued by the Government Accountability Office (GAO). In addition, we agree to disclose to the City any conflicts of interest, including professional or personal financial interests, entered into during the period of this engagement.



11. Proposed Fees/Compensation

Our firm’s fee structure for this engagement is provided below as requested. The fees presented below include a Single Audit Reporting Package. The fees will be reduced if the City’s expenditures of Federal awards do not exceed the threshold requiring the additional testwork and reporting under OMB Circular A-133.

Audit for the Fiscal Year Ended – June 30,	Not-to-Exceed Annual Proposed Fees/ Compensation
2013	\$31,500
2014	\$32,450
2015	\$33,425
2016	\$34,425
2017	\$35,450

Below is our estimated schedule of invoices to be provided to the City for the first year of this engagement. All invoices with our firm have terms of net 30.

Month	Audit Milestone	Amount	Percentage of Total Fee
June	Planning	\$945	3%
July	Interim Fieldwork	\$10,080	32%
September	Interim/Planning	\$1,575	5%
October	Final Fieldwork	\$11,025	35%
November	Audit Conclusion	\$4,725	15%
January	Audit Conclusion (Reports Delivered)	\$3,150	10%

12. Exhibits

A. Sample Governmental Accounting Newsletter



Are You Ready for the Employer Shared Responsibility Provisions of the Affordable Care Plan?

The Affordable Care Plan added specific provisions under Section 4980H, known as Employer Shared Responsibility provisions. Generally speaking, if employers who meet these provisions do not offer affordable health care coverage may be subject to an Employer Shared Responsibility payment. This applies to all employers (who meet certain criteria) including for profit, non-profit and governmental entities. To help understand these new provisions, the IRS issued Q&A on Employer Shared Responsibility Provisions for Healthcare Reform.

On December 28, 2012, the IRS issued a Q&A publication outlining some more details about employer responsibilities. The Q&A included some additional clarification on certain areas of implementation affecting employers. We wanted to provide clients with a summary of the guidance. This guidance goes into effect January 1, 2014 but is based on 2013 employee data.

(Continued on P.2)

You're Hired! (Now Protect Your Organization from IRS Issues and Fines)

by Karin M. Smith, MBA, SFO, Consulting Manager

Every year, your organization probably hires many individuals as both employees and contractors to fulfill any number of responsibilities. Your administration is charged with ensuring the contractual agreement is appropriate based on the individual's key responsibilities and relationship with your agency. Most specifically, governmental entities are under tight scrutiny to determine if the individual is an employee or independent contractor.

The IRS provides guidance on how to evaluate this decision. The employer can be held liable for employment taxes, plus interest and penalties,

(Continued on P.4)

Are Your Financials Transparent?

by Karin M. Smith, MBA, SFO, Consulting Manager

Do you report out your revenues and expenditures each year to your governing body? Do you post your budgets to your website annually? Do you provide community presentations about the financial health of your organization? All of these are great strategies for increasing awareness on financial health, however local governments are now required to do more to ensure transparency.

Merriam-Webster's Dictionary defines transparent as "free from pretense or deceit, easily detected or seen through, readily understood, characterized by visibility or accessibility of information especially concerning business practices."

Many local governments are just learning of a new law that went into effect on January 1, 2013 that requires financial records to be transparent. Arizona Revised Statutes (A.R.S.) §41-725 requires in part for each local government to establish and maintain an official internet website that is accessible to the public at no cost and that contains a comprehensive reporting of all revenues and expenditures over \$5,000 of local monies. Local government is further defined to include counties, cities or towns with a population of more than twenty-five hundred people, any community

(Continued on P.5)

Also in This Issue

Keeping Track of Your Subrecipients	P.2
Creative & User-Friendly Financial Statements	P.5



Affordable Care Plan Provisions

(cont'd from P.1)

Calculating Employer Qualification based on Full-Time Employees

- Employers with at least 50 full-time employees or a combination of full time and part time employees totaling 50 full time equivalency are subject to the Employer Shared Responsibility (ESR) Provisions. Employees are considered full-time if they work at least 30 hours per week. For employees working less than 30 hours a week on average, employers should calculate the FTE equivalency for those employees based on the 30 hour threshold. (For example, if an employer had 40 full-time employees and 20 employees working 15 hours or more per week, the employer will have 50 total full-time equivalents.)
- Employers with a varying FTE population should calculate the average of employees across the months of a year.
- Employers will determine each year based on their current number of employees.

Liability for the Employer Shared Responsibility Payment

- Employers with 50 or greater employees may be subject to a payment if at least one full time employee receives a premium tax credit for purchasing individual coverage on the Affordable Insurance Exchange.
- For 2014, employers will be subject to this payment if one of the following occurs:
 1. The employer does not offer health care coverage or offers coverage to less than 95% of its FTE population and at least one FTE receives a premium tax credit to help pay for coverage on an Exchange – OR –
 2. Even though the employer offers coverage to 95% or more of its employees, an FTE of the employer receives a premium tax credit for coverage on an Exchange and the employer's

(Continued on P.3)

Are You Keeping Track of Your Subrecipients?

by Neil S. Galassi, CPA, Audit Manager

If your agency is the recipient of Federal grants that you in turn provide to another government or not-for profit entity, you may have a subrecipient relationship as defined by the Office of Management and Budget (OMB) Circular A-133. Federal guidelines impose various requirements of the entity providing the grant funds, otherwise known as the pass-through entity. These responsibilities for your agency include:

- Determine the subrecipient's eligibility to receive the funds and its ability to comply with Federal laws and regulations.
- Identify and inform the subrecipient of any requirements of the American Recovery and Reinvestment Act (ARRA).
- Conduct monitoring activities during the subrecipient's use of the Federal funds to provide reasonable assurance that the Federal awards are administered in accordance with the established laws, regulations, provisions, and performance goals of the grant agreements or contracts.
- Ensure that subrecipients who expend \$500,000 or more in Federal awards during the fiscal year met the requirements of OMB Circular A-133 and obtained the required audit.



After a grant agreement is executed with a subrecipient, the following should be considered:

- The complexity of the Program: The existence of numerous compliance requirements will lead to a higher risk of non-compliance.
- The amount passed through to the subrecipient: The larger the award provided to the subrecipient, the greater the need for monitoring.

(Continued on P.3)

Affordable Care Plan Provisions

(cont'd from P.2)

coverage is determined to be not affordable or did not provide minimum value (see below both details on these provisions)

NOTE: After 2014, the rules in section (1) above applies.

Determining Affordability

- Employer-provided coverage that costs more than 9.5% of that employee's annual "household income" is not considered affordable.
- Since employers will often not know their employee's entire household income, employers are allowed to assume that the wages in Box 1 of the employee's Form W-2 are the employee's household income. (So, the employer may utilize the employee's W-2 federal wages to calculate the cost of the employee's share of the premium; if that percentage is greater than 9.5%, the coverage will not be considered affordable.)
- Further clarification for employers' determining "household income" is expected in the future.



Determining if Your Coverage Provides Minimum Value

- A plan will provide minimum value if it covers at least 60% of the total allowed cost of benefits incurred under the plan.
- A minimum value calculator has been developed by the Center for Consumer Information and Insurance Oversight (CCIIO) and information is available at <http://cciio.cms.gov/>.
- Elements such as the cost of deductibles and co-pays will be utilized to estimate the total cost to employees of benefits under the plan.

(Continued on P.4)

Monitoring Your Subrecipients

(cont'd from P.2)

- The entity's ability to administer the award: New subrecipients generally require closer monitoring. Closer monitoring may also be warranted for existing subrecipients who have a history of non-compliance, turnover in key program staff, or a significant change in systems.

Some of the activities that the entity providing the funds may employ to comply with Federal guidelines over subrecipient monitoring involve:

- Execution of agreements that identify the award information (i.e., program title, amount provided, Federal oversight agency, and award number as dictated by the Catalogue of Federal Domestic Assistance, or CFDA).
- Develop clear expectations for the frequency, format, and content for reporting performance and financial information to be submitted by the subrecipient.
- Consider need for site visits to review underlying financial or program records and directly observe operations.
- Keep regular and consistent contact with the subrecipient entity to identify any concerns, inconsistencies, or identify achievement of grant objectives in a timely manner.
- A pass-through entity may arrange for an agreed-upon procedures engagement for certain aspects of the subrecipient's activities.

Best practices for an effective monitoring relationship involve the execution of a clear understanding at the inception of the relationship. In cases when the subrecipient is unable or unwilling to comply with the agreement, appropriate sanctions should be imposed by the entity providing the funds. ■

Affordable Care Plan Provisions

(cont'd from P.3)

Effective Date

- January 1, 2014 (you should use your 2013 employee population to determine if you will be considered a large employer for 2014)
- However, transition relief is provided for employers using a fiscal year plan (see below)

Transition Relief for Employers Using a Fiscal Year Plan

- Available to employers who already offered health coverage as of December 27, 2012.
- For any employees who were eligible to participate in coverage as of 12/27/12, employer will not be subject to a potential payment until the first day of the fiscal plan year starting in 2014. (So, for example, if your next plan starts on 7/1/13, you will not be subject to ESR payments for any employees who were eligible for your coverage as of 12/27/12 until the start of your next plan date, or 7/1/14.)
- Likewise, any employer who had a plan (meeting the minimum coverage requirement) that was offered to at least 1/3 of all employees (both full-time and part-time) during the last open enrollment, or the fiscal year plan covered at least 1/4 of their employees, then the employer will not be subject to the ERS payments until the first day of the new plan year in 2014.

Transition Relief for Employers Close to 50 FTE

- Instead of being required to use the full 12 month period to make the determination, employers may measure any consecutive six-month period during 2013 in order to make the determination. So, employers may utilize the period of 1/1/2013 through 6/30/13 in order to make the determination about their requirement for 2014. (The purpose of this relief option is to provide employers with an opportunity to make a determination earlier in the year and then research and implement a plan if needed by the end of 2013.)

(Continued on P.6)

You're Hired!

(cont'd from P.1)

if a worker is incorrectly classified as an independent contractor. The decision to classify someone as an employee versus an independent contractor hinges on the amount of control and independence the person has.

The IRS has identified three categories to be used in the evaluation:

- *Behavior Control* - Does the organization control or have the right to control what the worker does and how the worker does his or her job?
- *Financial Control* - Are the business aspects of the worker's job controlled by the payer? How the worker is paid, reimbursements, etc.
- *Type of Relationship* - Are there written contracts or employee type benefits provided? (i.e., pension plan, insurance, vacation pay)

Organizations must weigh all these factors when determining whether a worker is an employee or independent contractor. Some factors may indicate that the worker is an employee, while other factors indicate that the worker is an independent contractor.



When the IRS decides to look more closely at your records, and yes, they will want to look at your records, they will start by reviewing your 1099 submission. These are questions you should ask yourself prior to the IRS asking you:

- Does your organization have someone being paid through accounts payable versus payroll?
- Were you required to issue a 1099 to an independent contractor and failed to do so?
- Do you have the same social security number on a 1099 vendor as an employee?

(Continued on P.6)

Financial Transparency Requirement

(cont'd from P.1)

college having more than six hundred students, and all state universities.

Currently, local governments have the option to post an electronic copy of their CAFR with the Award of Excellence Certificate as an alternative to the searchable database. While there has been talk of eliminating this option from the statute, no



real progress on this point has been seen yet. As a precaution, governments should be prepared for the possibility of a requirement to post the full searchable database in future years.

The Arizona Department of Administration (ADA) has created Arizona OpenBooks (www.openbooks.az.gov) in response to A.R.S. §41-725, and all Arizona state agencies post their financial information to this website. The State is also offering this website as an option for other governmental entities. Since Arizona OpenBooks has already passed reviews by the Auditor General's Office and the Goldwater Institute, many governments are pursuing this option to avoid potential criticism of their own websites.

In a recent presentation, ADA shared some of the challenges they faced in developing the website. One of the major challenges involved their chart of accounts. For most entities, the chart of accounts has historically been restricted to internal use. As a result, entities may have acronyms and abbreviations in their account names. ADA had to clean up these issues so the general community could understand their account code structure.

Another area to carefully consider is confidential information. This may require entities to redact certain vendor information. Some examples of confidential information include tax payments and refunds, persons receiving state or other assistance, information protected under attorney-client

(Continued on P.7)

A Creative and Reader-Friendly Way to Present Your Agency's Financial Statements

by Brian A. Ritschel, CPA, CFE, Consulting Manager

How many of you, when you were a kid, avoided books that lacked pictures and preferred ones with pictures because they were more fun and easier to read? How many of you still do that by choosing magazines over books?

The Popular Annual Financial Report (PAFR) fills that demand for financial reporting. Created by the Government Finance Officers Association in 1991, the PAFR is a small report that is quickly gaining popularity within the governmental community. Using a PAFR, agencies are now able to add pictures and graphics to help present their financial data (i.e., financial position, revenues, and expenditures), showcase major accomplishments, present future voter initiatives, and highlight major revenue and expenditure sources.

The PAFR was specifically designed to be easily understood by the general public and other interested parties who may not have a public finance background. In addition, your PAFR can highlight a particular area for your audience by including illustrations based on a particular theme for that year. Some agencies already incorporate a theme into their annual budget which could be expanded upon in the PAFR. For instance, if your community's theme is based on a big solar project, you could use incorporate it into your presentation of total assets for past fiscal years by utilizing solar panels in a graph format, with different sizes of solar panels indicating the changing asset amounts.

The length of your PAFR can vary depending on the size of your community and the amount of information presented, but most PAFRs are around 12 pages. Because a PAFR is significantly smaller than a Comprehensive Annual Financial Report (CAFR), your agency can use it in a variety of ways, including:

(Continued on P.6)

Affordable Care Plan Provisions

(cont'd from P.4)

For the full Q&A, which includes details about the amounts and process for the ESR payments, visit: <http://www.irs.gov/uac/Newsroom/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act>

The U.S. Treasury and the IRS are currently accepting comments on proposed regulations on the new Employer Shared Responsibility provisions. Visit <http://www.irs.gov/pub/newsroom/reg-138006-12.pdf> for the proposed regulations and information about submitting comments. ■

Legal and Tax Advice Disclaimer: The information presented in this newsletter does not constitute legal advice or tax advice. Heinfeld, Meech & Co., P.C. makes no claims about its accuracy, completeness, or currency of information presented, including any external references provided. We are not acting as your tax consultant or attorney. Legal advice, including tax advice, must always be tailored to your circumstances, and no content of this newsletter should be viewed as a substitute for the advice of a competent attorney. Please consult your legal counsel for advice pertaining to your specific organization.

You're Hired!

(cont'd from P.4)

Many resources are available from the IRS to assist employers with the determination, including training materials and publications for specific industries. (Available at <http://1.usa.gov/XRCSmM>) Employers can also request the IRS determination by filing Form SS-8 (<http://www.irs.gov/pub/irs-pdf/fss8.pdf>).

Need Help Evaluating Payee Status as Employee or Independent Contractor? Contact Karin Smith, Consulting Manager, at (602) 277-9449, x327 or karins@heinfeldmeech.com. ■

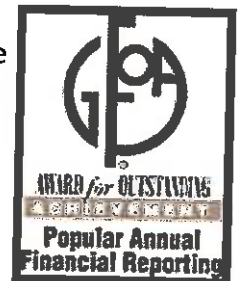
Creative & Reader-Friendly Financials

(cont'd from P.5)

- Distributing copies to prospective businesses that you are trying to attract to the area
- Providing electronic version of the report via your website or e-mail
- Communicating your key initiatives to bonding agencies and investors
- Providing a reader-friendly format of financial data to your elected officials; and
- Raising your agency's image in the eyes of the public.

Similar to the CAFR award program, GFOA also has an award program for the PAFR. In order to qualify for the award program, the following requirements must be met:

- Your agency must either have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the CAFR of the previous year or receive the award for the current year.
- The PAFR must clearly advise readers of the availability of the CAFR.
- Financial information presented in the PAFR must be derived from the actual GAAP data in the CAFR.
- Narrative or graphic analysis must be presented



(Continued on P.7)

H&M News

Our firm was recently named one of the Best Arizona Companies of the Past Decade that Shaped Arizona by BestCompaniesAZ.

We are also happy to announce the following recent promotions to Senior Associate - Casey R. Good, CPA, and Kristen Conway, CPA.

Financial Transparency Requirement

(cont'd from P.5)

provisions, and other data that may not be provided under a public records request.

Financial information must be posted at least quarterly. It is important to remember that both revenues and expenditures in excess of \$5,000 are required to be posted; however, some entities are choosing to post all revenues and expenditures.

Some entities have not yet determined how they will meet the transparency requirements. To meet the deadline for this first quarter, entities should immediately begin working with their software providers and local IT departments to determine the most effective way to ensure compliance with this new law.

For more information on this new law, visit www.openbooks.az.gov and A.R.S. §41-725. ■

About H&M

Heinfeld, Meech & Co., P.C., CPAs and Business Consultants, has offices in Tucson, Phoenix and Flagstaff, Arizona and Albuquerque, New Mexico. We are the recognized leaders in the State of Arizona in the field of governmental accounting and auditing.

Our active involvement with national and state associations keep us up-to-date about emerging issues affecting the governmental industry. We offer this free newsletter as part of our commitment to providing resources and training to governmental business personnel.

For more about our firm, please visit our web site at www.heinfeldmeech.com.



HEINFELD, MEECH & CO., P.C.
CPAs and Business Consultants

Creative & Reader-Friendly Financials

(cont'd from P.6)

to explain areas of potentially significant interest or concern.

H&M can assist your agency with any level of support needed to complete your PAFR. We can coordinate the design efforts of your agency's PAFR while in-house staff drafts the content. Or, if your agency has minimal resources, we can draft the content in addition to creating and designing the PAFR's layout. We can also assist in presenting it to your agency's management and elected officials, and submit the report to the GFOA award program.

Some sample pages of a PAFR are available at our website here: <http://bit.ly/VrHFKc> For more about the GFOA's award program, visit <http://bit.ly/W9dR2o>

Please feel free to contact a member of our consulting team for more information about this exciting program.

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Governmental Audit
Quality Center



B. Sample Governmental Conference Agenda



2013 LOCAL & STATE GOVERNMENTAL CONFERENCE

Join us for this conference specifically designed for governmental finance and management personnel. Currently planned topics include:

- State Budget Update (*John Arnold, Director, Governors Office - Strategic Planning and Budgeting*)
- Debt Management (*Mark Reader, Stone & Youngberg*)
- Succession Planning (*Pat Walker Consulting, LLC*)
- Governmental Update for 2013 (*Corey Arvizu, Managing Partner of H&M and former Chair of the AICPA Governmental Audit Quality Center*)
- Potpourri Topics, including:
 - The New GAAFR ("Blue Book")
 - GFOA Best Practices & Advisories
 - Risk Assessments



Cost per Person (includes lunch):

Clients: \$79

Non-Clients (government/NPOs only): \$119

Date/Time:

Wed., January 16, 2013 - 9:00 am to 4:00 pm

Location:

Mesa, AZ

CPE Credit:

6 hours recommended (Accounting—Governmental)

About Us

Heinfeld, Meech & Co., P.C., CPAs and Business Consultants, has been specializing in auditing and accounting services for local and state governments for over 26 years. Our professional associations include the American Institute of Certified Public Accountants (AICPA), Association of Certified Fraud Examiners (ACFE), Association of Government Accountants (AGA), and Government Finance Officers Association (GFOA).

Learning Objectives

Attendees will learn about important issues facing finance and managerial staff of governmental entities in 2013.

QUESTIONS?

Contact Susan at:
hmu@heinfeldmeech.com
Or (520) 742-2611, x107 or x0

Register online now at
www.heinfeldmeech.com/hmu

* Registration ends Jan. 7 *

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